The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, WEDNESDAY, JANUARY. 1, 1890.

MILITARY DEPARTMENT.

NOTIFICATION.

Fort William, the 1st January, 1890.

The QUEEN has been pleased to give orders for the following promotion in the Most Honourable Order of the Bath;—

To be an Ordinary Member of the Military Division of the Second Class, or Knights Commanders of the said Most Honourable Order, *viz.*:—

The Honourable Lieutenant-General GEORGE TOMKYNS CHESNEY, C.B., C.S.I., C.I.E., Royal Engineers, Member of the Council of the Governor-General.

E. H. H. COLLEN,
Secretary to the Government of India.

STAR OF INDIA.

NOTIFICATION.

Fort William, the 1st January, 1890.

No. 1 *S. I.*

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that Her Majesty the QUEEN AND EMPRESS OF INDIA has been graciously pleased to make the following appointments to the said Order:—

To be Companions.

WILLIAM MACKWORTH YOUNG, Esq., Bengal Civil Service, Second Financial Commissioner in the Punjab.

No. 5 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer upon Khan Bahadur Hoshangji Jamaspji Dastur, Professor of Persian in the Deccan College, Poona, the title of Shams-ul-ulama as a personal distinction.

No. 6 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Mahamahopadhyaya as a personal distinction upon :—

Pundit Ayodhya Nath Miser Samavedi of Pota in the District of Mozufferpore.

Pundit Krishna Singh, Thakur of Bhoar in Tirhoot.

Pundit Kanhai Lal Jha of Mangraumi in the district of Durbhunga.

No. 7 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur as a personal distinction upon :—

Mirza Muhammad Ismail Sahib, Agent for Her Highness the Begum Saheba, widow of the late Nawab of the Carnatic.

Maulvi Ahmad, Municipal Commissioner for the town of Calcutta.

Saiyid Muhammad Ajmal, Honorary Magistrate of Barh in the district of Patna.

Ali Jan, Inspector of Police in the North-Western Provinces.

Saiyid Zahid Husain, Deputy Collector of Muzaffernagar in the North-Western Provinces.

Mian Ghulam Rasul, merchant, and member of the Municipal Committee of Peshawar.

Aga Ahmad, Ispahani, merchant, Consul for Persia at Rangoon.

Saiyid Najm-ud-din Hussain, Inspector of the Thuggee and Dacoity Department.

No. 8 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahadur as a personal distinction upon :—

Rao Sahib Shrikrishna Wasudevji Warlikar, Chief Clerk of the Commander-in-Chief's Office, Bombay.

Thakurdas Kikabhai Dalal, Medical Officer in charge of the Civil Station of Wadhwan in the Bombay Presidency.

Sakharam Baji Baudekar, Karbhari of the Sawantvadi State in the Bombay Presidency.

Rednam Dharma Rao Nayudu, Assistant Commissioner of Salt and Abkari Revenue in the Madras Presidency.

No. 9 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur as a personal distinction upon :—

Babu Mata Din, late Subordinate Judge of Mozufferpore in the Bengal Presidency.

Babu Nundo Kishore Das, Assistant Superintendent of the Tributary Mehals of Orissa.

Babu Kali Podo Mukerjea, Personal Assistant to the Commissioner of Orissa.

Pandit Lakshmi Shankar Misra, Officiating Inspector of Vernacular Schools in the Benares Division of the N.-W. Provinces.

Kanhya Lal, late Extra Assistant Commissioner in the Amritsar District.

Lala Gur Sahai, Assistant Secretary to the Government of the Punjab in the Public Works Department.

Rai Debi Pershad, Extra Assistant Commissioner in the Central Provinces.

Subedar Dwarka Tewari, of the Nipal Residency Escort.

No. 10 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer upon Sardar Bhagwan Singh of Sohana in the Umballa District the title of Sardar Bahadur as a personal distinction.

No. 11 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Sahib as a personal distinction upon :—

Ratanji Dhunjibhai, Honorary Assistant Engineer of the Bombay Port Trust.

Nagoo Sayajee, Contractor of Bombay.

No. 12 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Sahib as a personal distinction upon :—

Ganesh Gangadhur, Thanadar of the Bavisi Zilla in the Mahi Kantha Agency in the Bombay Presidency.

Mahadaji Ballal Laghate, late Forest Settlement Officer in the Kolhapur State in the Bombay Presidency.

Gangaji Ramji, Senior Hospital Assistant in the Subordinate Medical Department of the Bombay Presidency.

C. Muthuswami, Senior Hospital Assistant in the Madras Army.

No. 3 *E.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Kyet thaye zaung shwe Salwe ya Min upon Maung Saw Hla Pru, Extra Assistant Commissioner in the Kyaukse District, as a personal distinction.

No. 4 *E.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Thuye gaung ngwe Da ya Min upon Maung Antony, Myook of Legaing, Minbu District, as a personal distinction.

No. 5 *E*.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Ahmudan gaung Tazeik ya Min as a personal distinction upon :—

Maung Myo, Assistant Superintendent of Police, Rangoon.

Maung Ni, Inspector of Police, Mandalay.

W. J. CUNINGHAM,
Offg. Secretary to the Government of India.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 1.] CALCUTTA, SATURDAY, JANUARY 4, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 1.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Fort William, the 1st January, 1890.

No. 1.—His Excellency the Governor-General, under the authority vested in him by the Statute 24 and 25 Vict., Cap. 67, Section 10, has been pleased to nominate the Honourable Rao Bahadur Krishnaji Lakshman Nulkar, C.I.E., to be an Additional Member of the Council of the Governor-General for the purpose of making Laws and Regulations.

S. HARVEY JAMES,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—PORT BLAIR.

Calcutta, the 2nd January, 1890.

No. 1.—Mr. R. Wimberley, Extra Assistant Superintendent, Port Blair and the Nicobars, has been granted leave of absence on medical certificate for one year, with effect from the 11th December, 1889.

POLICE.

The 2nd January, 1890.

No. 6.—The services of the Officers named below are placed at the disposal of the Chief Commissioner of Burma for employment as Assistant Commandant and Officiating Assistant Commandant, respectively, in the Military Police in Upper Burma:—

Lieutenant H. Des Vœux, Bengal Staff Corps, 1st Bengal Cavalry.

Lieutenant T. A. Fischer, Bombay Staff Corps, 5th Bombay Light Infantry.

EDUCATION.

The 1st January, 1890.

No. 1.—The Governor General in Council has been pleased to appoint the Honourable Dr. Gooroo Dass Banerjee to be Vice-Chancellor of the University of Calcutta in succession to the Honourable Sir W C. Petheram, Kt., Q.C., resigned.

A. P. MACDONNELL,
Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—HORSE-BREEDING AND AGRICULTURAL STOCK.

Calcutta, the 24th December, 1889.

No. 55-C.—H. B. & A. S.—The following papers regarding the importation of Foreign Stock into the Colony of New South Wales is published in the *Gazette of India* for general information :—

No. 9967, dated Sydney, the 17th October 1889.

From—The Colonial Secretary, New South Wales,

To—The Secretary to the Government of India, HOME DEPARTMENT.

As Foreign Stud Stock have recently been introduced into this Colony without being accompanied by all the documents required by the Regulations under the Imported Stock Acts, I have the honour to invite your special attention to the necessity of giving such publicity to the Regulations (a copy of which is enclosed) as will enable intending shippers to see what is required; and to state that it has been determined for the future to strictly enforce the Regulations in all their details.

IMPORTED STOCK ACTS.

Proclamation by His Excellency The Right Honourable CHARLES ROBERT, BARON CARRINGTON, *a Member of Her Majesty's Most Honourable Privy Council, Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, Governor and Commander-in-Chief of the Colony of New South Wales and its Dependencies.*

Whereas by section three of an Act passed in the forty-eighth year of the Reign of Her present Majesty, intituled "The Imported Stock Act Amendment Act of 1884," it is enacted that the term "Stock" shall, in addition to cattle and sheep, include goats, swine, dogs, and such other animals as the Governor may, by Proclamation published in the Government Gazette, declare to be subject to the provisions of the said Act: And whereas horses suffer from the diseases known as Glanders and Farcy, and deer suffer from the diseases known as Foot and Mouth Disease and Rinderpest: And it is therefore desirable that their importation into the Colony should be made subject to the provisions of the abovenamed Act and of the "Imported Stock Act of 1871": Now, therefore, I, Charles Robert, Baron Carrington, the Governor aforesaid, with the advice of the Executive Council, do, by this my Proclamation, hereby cancel the Proclamation of 6th February 1888, and declare that horses, camels, and deer shall be included in the term "Stock," and shall be subject to the provisions of "The Imported Stock Act of 1871" and "The Imported Stock Act Amendment Act of 1884."

Given under my Hand and Seal, at Government House, Sydney, this twenty-second day of May, in the year of our Lord one thousand eight hundred and eighty-eight, and in the fifty-first year of Her Majesty's Reign.

By His Excellency's Command,
FRANCIS ABIGAIL.

(L.S.)
CARRINGTON,
Governor.

GOD SAVE THE QUEEN!

Proclamation by His Excellency the Right Honourable CHARLES ROBERT, BARON CARRINGTON, *a Member of Her Majesty's Most Honourable Privy Council, Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, Governor and Commander-in-Chief of the Colony of New South Wales and its Dependencies.*

Whereas by section one of an Act passed in the thirty-fifth year of the Reign of Her present Majesty, intituled "The Imported Stock Act of 1871," the Governor, with the advice of the Executive Council, is empowered to declare, by Proclamation in the Gazette, diseases, other than Rinderpest, Foot and Mouth Disease, and Sheep-pox, to be infectious or contagious diseases for the purposes of the said Act: Now, therefore, I, Charles Robert, Baron Carrington, the Governor aforesaid, with the advice of the Executive Council, do, by this my Proclamation, hereby cancel the Proclamation of 6th February 1888, and declare the diseases known as Scab, Catarrh, Rabies, Pleuro-Pneumonia, Tuberculosis, Glanders, Farcy, Swine-fever, and Mange in Dogs to be infectious or contagious diseases within the meaning and for the purposes of the said Act.

Given under my Hand and Seal, at Government House, Sydney, this twenty-second day of May, in the year of our Lord one thousand eight hundred and eighty-eight, and in the fifty-first year of Her Majesty's Reign.

By His Excellency's Command,
FRANCIS ABIGAIL.

(L.S.)
CARRINGTON,
Governor.

GOD SAVE THE QUEEN!

Proclamation by His Excellency the Right Honourable CHARLES ROBERT, BARON CARRINGTON, *a Member of Her Majesty's Most Honourable Privy Council, Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, Governor and Commander-in-Chief of the Colony of New South Wales and its Dependencies.*

Whereas by section ten of the "Imported Stock Act of 1871," the Governor is empowered, by Proclamation in the Government Gazette, to restrict or absolutely prohibit for any specified time the importation or introduction of any stock, fodder, or fittings from any other colony or country in which there is reason to believe any infectious or contagious disease in stock exists; and whereas there is reason to believe that certain infectious and contagious diseases exist in some of the countries in Europe, Asia, Africa, America, and in colonies other than the Australian Colonies: And whereas the introduction of certain stock was prohibited by Proclamation, dated 6th February last, from the countries and colonies therein named: Now, therefore, I, Charles Robert, Baron Carrington, the Governor aforesaid, do, by this my Proclamation, hereby cancel the said Proclamation, and absolutely prohibit for a period of two years from the date hereof the importation or introduction into this Colony of the stock, articles, or things mentioned in Schedule A hereto, except from the countries and colonies therein named, and under the conditions therein specified, and subject to the Regulations issued under the abovenamed Act.

SCHEDULE A.

IMPORTED STOCK ACT OF 1871, AND THE IMPORTED STOCK ACT AMENDMENT ACT OF 1884.

Foreign Stock and Things Prohibited from being Imported or Introduced.

Stock.	From what colony or country.
Cattle, sheep, and dogs .	From all foreign countries and colonies, except from Great Britain and Ireland, unless such cattle, sheep, or dogs shall have been 14 days in Great Britain or Ireland.
Swine	From all foreign colonies and countries.
Goats and deer . .	From all foreign colonies and countries, unless they are imported for a Zoological Society, when they may be landed and quarantined as provided by Regulation.
Fodder and litter . .	From any foreign colony or country, or from any foreign vessel.

Given under my Hand and Seal, at Government House, Sydney, this twenty-second day of May, in the year of our Lord one thousand eight hundred and eighty-eight, and in the fifty-first year of Her Majesty's Reign.

By His Excellency's Command,
FRANCIS ABIGAIL.

(L.S.)
CARRINGTON,
Governor.

GOD SAVE THE QUEEN!

NOTE.—The foreign stock undermentioned are not within the terms of the above prohibition.

Foreign Stock not Prohibited.

Stock.	From what colony or country.
Horses	Any colony or country.
Camels	Ditto ditto.
Cattle	From Great Britain and Ireland.
Sheep	Ditto ditto.
Goats	From any colony or country, if they are intended for a Zoological Society; otherwise they are inadmissible.
Deer	
Dogs	From Great Britain and Ireland.

Proclamation by His Excellency the Right Honourable CHARLE ROBERT, BARON CARRINGTON, *a Member of Her Majesty's Most Honourable Privy Council, Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, Governor and Commander-in-Chief of the Colony of New South Wales and its Dependencies.*

Whereas by the third section of an Act passed in the forty-eighth year of the reign of Her present Majesty, intituled "The Imported Stock Act Amendment Act of 1884," the Governor is

empowered by Proclamation to suspend the provisions of any one or more of the sections of that Act or of "The Imported Stock Act of 1871" for any period not exceeding six months, in respect to any stock introduced or proposed to be introduced from any of the Australian Colonies: And whereas it is desirable to suspend the operation of the provisions of the fourth section of "The Imported Stock Act Amendment Act of 1884" and of any Regulation made thereunder relating to the quarantining of stock, other than sheep imported from any of the Australian Colonies, for a period of six months: Now, therefore, I, Charles Robert, Baron Carrington, the Governor aforesaid, with the advice of the Executive Council, do hereby suspend, for a period of six months from this date, the provisions of section three of "The Imported Stock Act Amendment Act of 1884," and of any such Regulation as aforesaid, so far as the same relate to the quarantining of stock other than sheep from any of the Australian Colonies.

Given under my Hand and Seal, at Government House, Sydney, this twenty-second day of May, in the year of our Lord one thousand eight hundred and eighty-eight, and in the fifty-first year of Her Mejesty's Reign.

By His Excellency's Command,
FRANCIS ABIGAIL.

(L. S.)
CARRINGTON,
Governor.

GOD SAVE THE QUEEN!

Proclamation by His Excellency the Right Honourable CHARLES ROBERT, BARON CARRINGTON, *a Member of Her Majesty's Most Honourable Privy Council, Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, Governor and Commander-in-Chief of the Colony of New South Wales and its Dependencies.*

Whereas by section ten of the "Imported Stock Act of 1871," the Governor is empowered, by Proclamation in the Government Gazette, to restrict or absolutely prohibit for any specified time the importation or introduction of any stock, fodder, or fittings from any other colony or country in which there is reason to believe any infectious or contagious disease in stock exists: And whereas by a Proclamation under the hand of His Excellency the Governor, published in the Government Gazette of this date, pursuant to the provisions of "The Imported Stock Act of 1871," amongst other things Scab in Sheep was declared to be an infectious or contagious disease: And whereas there is reason to believe that Scab at the present time exists in sheep both in the Colony of New Zealand and also in the Colony of Western Australia: Now, therefore, I, Charles Robert, Baron Carrington, the Governor aforesaid, with the advice of the Executive Council, do, by this my Proclamation, absolutely prohibit, for a period of twelve months from the date of this Proclamation, the importation or introduction of any sheep, or any fodder or fittings put on board any vessel with, or for the use of, any sheep from either of the Colonies of New Zealand or of Western Australia.

Given under my Hand and Seal, at Government House, Sydney, this twenty-second day of May, in the year of our Lord one thousand eight hundred and eighty-eight, and in the fifty-first year of Her Majesty's Reign.

By His Excellency's Command,
FRANCIS ABIGAIL.

(L.S.)
CARRINGTON,
Governor.

GOD SAVE THE QUEEN!

Dated Sydney, the 22nd May 1888.

Imported Stock Act of 1871, and the Imported Stock Act Amendment Act of 1884.

The following Regulations which have been made by His Excellency the Governor, with the advice of the Executive Council, for carrying into effect the provisions of the abovenamed Acts relating to the importation and introduction of stock by sea into this Colony, are hereby published for general information.

FRANCIS ABIGAIL.

These Regulations are divided into the following Parts :—

A.—Introductory and General.
B.—Foreign Stock and Things.
C.—Australian Stock and Things.
D.—Penalties, Confiscations, &c.

PART A.—INTRODUCTORY AND GENERAL.

I.—INTRODUCTORY.

Repeal of previous Regulations.

1. All previous Regulations under the abovenamed Acts are hereby repealed.

Interpretation.

2. In these Regulations, the following words and terms shall have the meanings which they bear in section one of the Imported Stock Act of 1871, namely:—

"Attendant," "Cattle," "Destroy," "Disease," "Fodder," "Governor," "Inspector," "Master," "Minister," and "Sheep"; and the following other words and terms shall, in these Regulations, unless the context otherwise indicate, have the meanings set against them respectively, namely:—

"Australian."—As regards places—any of the Colonies of Queensland, New South Wales, Victoria South Australia, Western Australia, Tasmania, and New Zealand, and any port or place in any of such Colonies; as regards stock or things—any stock or things from any of such Colonies; and as regards vessels—any vessel trading solely and which have traded solely for twelve months preceding between such Colonies.

"Dog."—Any dog, slut, or whelp of any breed or age.

"Fittings."—Any pens, stalls, boxes, cages, cases, or materials for keeping or confining stock; and any halters, brushes, clothes, buckets, and other articles used with, for, or about stock.

"Foreign."—As regards places, stock, things, or vessels—any place, stock, thing, or vessel other than any Australian place, port, stock, thing, or vessel.

"Horses."—Any one or more horses, mares, colts, fillies, foals, asses, or mules.

"Imported stock."—Any stock arriving in this colony by sea, and for six months after arrival; and the skin, hair, wool, horns, and hoofs of any such stock.

"Infected."—As applicable to stock—any stock suffering from, or actually affected with, disease, or which have been in direct or indirect contact with, or on the same vessel as, such infected stock during the next preceding six months, or which have been under treatment during such period for disease, or dressed or disinfected for disease; and as applicable to vessels or things—any vessels or things with which any such infected stock shall have come in contact within the next preceding three months.

"Infectious or Contagious Disease."—Cattle plague or rinderpest, foot and mouth disease, sheep-pox, swine-fever, scab in sheep and camels, catarrh, rabies, pleuro-pneumonia, glanders, farcy, and tuberculosis.

"Litter."—Any straw, or other bedding, or litter, or any manure or other excreta with which stock shall have been in direct or indirect contact.

"Owner."—Any consignee or owner, jointly or in severalty, superintendent, or person in the possession or charge of any stock, fodder, or fittings.

"Prescribed" means prescribed by any Regulations.

"Stock."—Any one or more horses, camels, cattle, sheep, goats, swine, deer, and dogs.

"Stud stock."—Any stock, whether thoroughbred or not, intended to be bred from.

"Swine."—Any one or more boars, sows, farrows, or pigs of any breed or age.

"Vessels."—Any steamer, ship, lighter, launch, boat, punt, or ferryboat.

II.—GENERAL.

Owners to give notice of arrival of stock.

3. If any stock are brought by sea to a port or place in this Colony, the owner thereof shall, within twelve hours of their arrival give the Inspector at or near such port or place notice to the effect of Form 1 hereto.

Declaration and certificate to accompany all stock.

4. All stock intended to be landed shall be accompanied by a declaration and certificate to the effect of Form 3 hereto.

No stock to be landed but on Inspector's permit.

5. No stock, fodder, fittings, or effects relating to stock, nor any skins, although their introduction may not be prohibited, shall be landed, or moved from, or allowed to leave the vessel by which they shall have arrived without the written permission of an Inspector, to the effect of Form 2 hereto, except Australian dogs as provided by No. 39 hereof.

Owner to receive notice when stock are ailing or when destroyed.

6. When any stock are ailing or shall have been destroyed under the abovenamed Acts or Regulations thereunder, notice thereof shall be given to the owner of such stock to the effect of Form 4 hereto.

How notices are to be given.

7. Notices under the abovenamed Acts or Regulations may be either served personally on the person to whom such notice is required to be given, or left at his residence or place of business, or sent to him by registered letter through the post.

PART B.—FOREIGN STOCK AND THINGS.

III.—FOREIGN STOCK, &c., ADMISSIBLE.

8. The foreign stock and things specified which are permitted to be imported or introduced into this Colony shall be so, subject to the provisions of the abovenamed Acts, and of the Regulations hereinafter prescribed.

I.—FOREIGN STOCK PRIOR TO LEAVING PORT OF SHIPMENT.

Foreign horses, camels, cattle, sheep, swine, and goats to be accompanied by Certificate from Inspector for District from which they come.

9. If an owner intend to introduce any foreign stock into this Colony he shall give the Chief Inspector of Stock at least six weeks' notice of his intention to the effect of Form 5 hereto. All foreign horses and camels, cattle, sheep, swine, and goats intended and permitted to be introduced into this Colony, shall be accompanied by a declaration from the breeder or owner and by a certificate to the effect of Form 3 hereto, from the Inspector for the district from which they start for the port of shipment, that they are not, nor have within the next preceding six months been, infected with any infectious or contagious disease.

Inspection of stock by Veterinary Surgeons appointed for the Colony at port of shipment.

10. Prior to any foreign stock which are intended to be introduced into this Colony leaving the port at which they are to be shipped, all such stock as well as all other stock put or to be put on board the same vessel as the first-mentioned stock (including those not intended to be introduced and those for the use of the passengers and crew), shall be carefully inspected by a duly qualified Veterinary Surgeon appointed in that behalf for this Colony, and the owner or shipper of the stock shall satisfy such Veterinary Surgeon that the stock are not infected and shall pay him the authorised fee for their inspection.

If stock are not infected, Veterinary Surgeon to grant and hand certificate to Master.

11. If the Veterinary Surgeon appointed in that behalf for this Colony shall have been satisfied that the stock intended to be introduced into this Colony have been brought direct to the port of shipment, and that they have not been in any conveyance, stable, or other place where stock liable to the same diseases as such stock have been within the next preceding sixty days, and that such stock have been fourteen days at least in Great Britain or Ireland, and that such stock and all other stock put on board, or to be put on board for the ship's use, are free from infection, and that all the other requirements of the abovenamed Acts and of these Regulations up to that time, have been duly complied with, he shall, but not otherwise, grant a certificate to the effect of Form 5 hereto, and shall deliver the same to the Master of the vessel, together with the certificate by the Inspector hereinafter mentioned where prescribed.

II.—FOREIGN STOCK DURING THE VOYAGE.

Record of health of stock to be kept by attendant and certified by Master.

12. If any stock on board a foreign vessel bound for this Colony become infected, or show any symptoms of disease, the attendant on such stock shall during the voyage make a daily entry in a book, to be kept by him for that purpose, of the state of their health; and the Master of the vessel shall once in every week during the voyage examine all such stock and certify to the correctness of the entries made by the attendant.

Skins of stock slaughtered or dying not to be landed.

13. The skins of all stock which may have died or been slaughtered on board any foreign vessel during the voyage, and not destroyed or thrown overboard, shall be salted and securely packed in cases or casks, and shall not be landed in this Colony.

III.—FOREIGN STOCK ON ARRIVAL, AUD WHILE IN THE WATERS OF THIS COLONY.

Stock while in New South Wales waters to be properly confined.

14. It shall be the duty of the Master of the vessel, on board of which there are any foreign stock, as well as of the actual owner thereof, to cause all such stock to be kept securely confined, penned, chained, or fastened up, as soon as such vessel is in the waters of this Colony; and no person except the attendant on such stock shall touch or handle the same without the permission of the Inspector; and while the vessel remains therein all such stock shall be kept and treated, to the satisfaction of the Inspector, so as that they shall not be able to come in contact with any person other than their attendant, nor with other stock which may come on board such vessel, until the Inspector shall otherwise order in writing.

Master on arrival to make declaration, and hand over certificate, &c.

15. On the arrival of a foreign vessel the Master and the attendant on the stock on board such vessel shall make and deliver to the Customs Officer first boarding such vessel a declaration to the effect of Form 6 hereto, and shall forthwith deliver at the Office of the Chief Inspector of Stock the record kept by the attendant (if any) on board such vessel, and all documents relating to the same required by the abovenamed Acts or these Regulations.

Foreign stock only admitted at Sydney.

16. No foreign stock shall be admitted into this Colony except at the Port of Sydney.

IV.—AS TO FOREIGN STOCK INTENDED TO BE LANDED.

All foreign stock intended to be landed to be examined by a Veterinary Surgeon and Inspector.

17. Foreign stock which may lawfully be landed in this Colony shall, previous to landing, be forthwith examined on board the vessel by which they arrived by a duly qualified Veterinary Surgeon and by an Inspector of stock, who shall report whether or not such or any other stock on board such vessel are infected, and shall join in a certificate to the effect of Form 8 hereto, which they shall forthwith forward to the Chief Inspector of Stock.

Foreign stock infected to be disposed of as Minister directs.

18. If such stock are reported to be infected, the report shall be immediately submitted by the Chief Inspector to the Minister; and if the Minister decide that such stock are infected they shall be forthwith destroyed or otherwise disposed of as he shall direct; and if ordered to be destroyed, the Inspector shall serve the owner with a notice to the effect of Form 14 hereto.

As to camels.

19. If camels are found on arrival to be infected with scab, they shall not be destroyed but shall be dressed as the Chief Inspector shall direct.

V.—LANDING, QUARANTINE, DISINFECTING, AND DRESSING OF FOREIGN STOCK.

Foreign horses admitted on inspection.

20. Foreign horses shall be admitted without detention or quarantine, if found, on inspection at Sydney, to be free from disease.

Foreign stock not infected, if intended to be landed, to be sent to quarantine.

21. If foreign stock other than horses are not prohibited from being landed, and are reported to be free from infection, and if the Chief Inspector is satisfied that they are not infected, and that the requirements of the abovenamed Acts and these Regulations have been complied with, he shall, on obtaining from the owner or consignee of such stock a bond and guarantee, duly executed by the owner or consignee and two approved sureties, in the terms of Form 9 hereto, grant an order for the removal of such stock to quarantine to the effect of Form 2 hereto, without which no stock shall leave the vessel by which they arrived.

Stock to be taken by water to quarantine, and kept at owner's risk and expense.

22. All such foreign stock found on inspection to be free from infection shall, where necessary, before leaving the vessel, be washed and disinfected as the Chief Inspector shall direct, and shall be taken from the vessel by which they arrive in "the stream," and previous to her coming to or near the wharf, and shall be conveyed by water, at the owner's risk and expense, to the quarantine set apart for such foreign stock, and shall remain in quarantine for the terms respectively prescribed hereunder for the different kinds of such stock, during which they shall be kept at their owner's risk and expense, and shall be washed, dipped, and disinfected as prescribed by these Regulations, and as the Chief Inspector of Stock shall direct.

Quarantine of foreign stock.

23. Foreign stock permitted to be introduced shall, on being landed, remain in quarantine for the periods specified in Form 7 hereto.

As to foreign sheep in quarantine.

24. All foreign sheep landed in this Colony shall forthwith receive three dressings with tobacco and sulphur or with lime and sulphur, at intervals of from ten to fifteen days between each dressing; and the medicaments shall be of the strength and the bath at the temperature and for the duration hereinafter prescribed in regard to imported Australian sheep under the abovenamed Acts and Regulations thereunder.

Foreign dogs may in certain cases be at once destroyed.

25. In all cases which the Inspector or Veterinary Surgeon consider urgent, dogs found to be infected with rabies may be forthwith destroyed by the order of either officer.

How foreign stock released from quarantine.

26. On the expiry of the prescribed term of quarantine for such stock; they shall be examined by a duly qualified Veterinary Surgeon and an Inspector of Stock, who shall ascertain whether the disinfecting and dressing prescribed by the abovenamed Acts and Regulations, as well as all the other requirements thereof, have been duly complied with, and shall thereupon determine whether such stock are free from infection, and forthwith forward to the Chief Inspector of Stock a certificate to the effect of Form 11 hereto; but such stock shall not leave quarantine until the charges and expenses due thereon shall have been paid to the Inspector, and until an order for their release shall have been endorsed by the Chief Inspector on such certificate.

IV.—CHARGES FOR INSPECTION AND RISK OF TRANSPORT, AND QUARANTINE OF FOREIGN STOCK.

Charges and expenses in relation to foreign stock to be borne by owner.

27. All charges and expenses connected with the veterinary inspection or treatment, and the landing, conveying, detaining, feeding, dressing, disinfecting, and reconveying of any stock, or with the destruction, or other dealing with any stock fodder or under the said Acts or any regulations thereunder, shall be borne by the owner of such stock, and such charges and expenses shall be at the rates stated respectively in Form 12 hereto, in so far as therein specified.

The like as to risk and loss.

28. All loss sustained with respect to such stock fodder, or whilst being conveyed to or from, or whilst in quarantine, whether by accident or by sickness arising from natural causes, or contracted from other stock, or by the destruction or detention or quarantine of such stock, to prevent the spread of disease shall be borne by the owner of such stock, and he shall have no claim whatever for compensation for any such loss nor for any loss sustained by such owner through the carrying out or enforcement of these regulations.

V.—FOREIGN STOCK FOR SHIPS' USE AND FOR TRANSHIPMENT.

Foreign stock to be quarantined.

29. All foreign dogs brought into New South Wales waters, whether intended to be introduced into this Colony or not, shall, within twenty-four hours after they shall have been examined by an Inspector, be removed to quarantine, where they shall remain at their owner's risk and expense until re-shipped, on the order of the Chief Inspector of Stock, on board some foreign vessel about to leave this Colony.

No foreign stock to be transhipped without permit and not on to Australian vessels.

30. No foreign stock, except dogs as provided by No. 39 hereof, shall be transhipped in the waters of this Colony without the permission, in writing, of the Inspector: And no stock, other than stock from any Australian Colony, brought by any vessels into the waters of this Colony, shall be transhipped from such vessel to any of the vessels usually or occasionally trading between any of the Australian Colonies until such stock, if allowed to be landed, shall have performed the quarantine, and otherwise complied with the provisions of the abovementioned Acts and these Regulations.

31. Foreign dogs which are securely penned and fastened up may, if there are no other dogs on board an Australian vessel, be transhipped by such vessel to their destination.

VI.—MISCELLANEOUS REGULATIONS RELATING TO FOREIGN STOCK.

Foreign stock and attendants' clothes and stalls and pens to be disinfected.

32. While within the waters and territory of New South Wales, all foreign stock shall be kept and cleansed and disinfected, together with the clothes of their attendants and of any person coming in contact therewith, and their stalls, pens, and fittings, as the Chief Inspector shall direct.

Foreign fodder or litter not to be landed; fittings, &c., to be disinfected.

33. No fodder or litter on board any foreign vessel, nor any fodder or litter with which foreign stock or their attendants shall have come into direct or indirect contact, shall be landed in this Colony; and all fittings used on board any foreign vessel with or about any stock, and all effects belonging to their attendants, shall be disinfected both before and after being landed, as and where the Chief Inspector shall direct.

Australian stock coming into contact with foreign stock to be held to be infected.

34. All Australian stock coming into direct or indirect contact with foreign stock, or with infected stock, shall be held and deemed to be infected stock; and all foreign or infected stock, as the case may be, which have not passed through quarantine, and which shall not have been released in accordance with the abovenamed Acts and these Regulations, shall be held and deemed to be infected stock.

PART C.—AUSTRALIAN IMPORTED STOCK AND THINGS.

X.—GENERAL AS REGARDS AUSTRALIAN IMPORTED STOCK AND THINGS.

Declaration and certificate to be produced to Inspector examining stock.

35. If an owner intends to introduce any Australian imported stock other than sheep into this Colony, he shall produce to the Inspector examining the same a declaration duly certified by the Inspector of the port or place from which such stock were shipped to the effect of Form 3 hereto.

If found free from infection stock, other than sheep, to be allowed to land.

36. If any such stock other than sheep brought to port or place in this Colony shall be accompanied by a declaration as prescribed, and be found, on examination by the Inspector, to be free from infection, he may grant permission for the same to be landed in terms of Form 2 hereto, without which such stock shall not be landed.

If Inspector is doubtful he may detain stock.

37. If on the examination of such stock the Inspector has any reason to doubt their entire freedom from infection, he may either temporarily detain the same on board the vessel by which they were brought, or temporarily isolate them on some other vessel or in some safe and convenient place; and the owners of the stock shall bear the expense of such detention or isolation.

Infected stock how to be disposed of.

38. If any such stock shall be found on arrival or within one month thereafter to be infected, such stock shall be either destroyed by the owner, without compensation, or otherwise disposed of as the Minister shall direct.

2. SPECIAL AS REGARDS AUSTRALIAN DOGS.

Imported Australian Dogs to be admitted by Customs Officer on Declaration of Certificate from Inspector.

39. All Australian dogs imported from any of the Australian Colonies, if they are apparently free from disease and are accompanied by a declaration, duly certified by the Inspector for the port from which such dogs were shipped, to the effect of Form 3 hereto—may be landed on the permit of the Officer of Customs in charge of the vessel by which such dogs are so imported.

Dogs not accompanied by certificate to be admitted on inspection if found uninfected.

40. If any Australian dog imported from any of the Australian Colonies is not accompanied by a declaration and certificate, as provided by the next preceding Regulation, such dog shall not be landed until the owner thereof shall have made a declaration to the effect of Form 3 hereto, and the dog shall have been examined by the Inspector and found to be free from disease.

3. AUSTRALIAN STUD SHEEP.

Sheep to be only landed at Sydney.

41. No stud sheep from any Colony other than New South Wales shall be landed at any port or place in New South Wales other than the port of Sydney.

What is to be deemed a clean Colony.

42. No Colony shall be deemed to be a clean Colony in which scab or catarrh or any other infectious or contagious disease exists, or is suspected to exist, nor any Colony in which scab shall have existed within the next preceding twelve months, and no sheep shall be imported except from a clean Australian Colony.

What is to be deemed a clean vessel.

43. No stud sheep shall be imported except by a clean vessel, and no vessel shall be deemed a clean vessel which shall within the next preceding twelve months have traded to a place not in a clean Australian Colony, nor any vessel which shall within the period hereinbefore mentioned have had any sheep on board from any place not in a clean Australian Colony.

Vessel to carry sheep must be cleaned and disinfected.

44. Every part of a vessel where it is intended to place any such stud sheep shall be thoroughly cleansed and disinfected before the sheep are shipped.

Sheep must be accompanied by a certificate from Inspector of exporting Colony.

45. All such stud sheep shall be accompanied by a certificate and declaration to the effect of Form 3 hereto, that they have been examined carefully by an Inspector for the Colony from which they are exported certifying that they have been so examined, and that they are free from any infectious or contagious disease, and that scab has not existed in such Colony for the next preceding twelve months.

Sheep on arrival to be examined by an Inspector and Veterinary Surgeon.

46. No sheep from any clean Australian Colony shall be landed in this Colony until they shall have been examined and a certificate to the effect of Form 8 hereto granted by an Inspector of Stock and a duly qualified Veterinary Surgeon, that all the requirements of the abovenamed Acts and of these Regulations with respect to such sheep have been duly complied with and that they are not infected.

Infected sheep how destroyed or disposed of.

47. If any such stud sheep brought by sea into a port or place in this Colony be found to be infected, they may be forthwith destroyed, or otherwise disposed of, as the Minister may direct.

Quarantine and dressing of Australian imported sheep.

48. Stud sheep from any clean Australian Colony may, if found on inspection to be not infected, be landed and taken by a conveyance to the quarantine for such sheep, where they shall be quarantined and dipped under the supervision and direction of the Inspector, and the length of such quarantine, the medicaments to be used in dipping, the temperature and duration of the bath, the dipping, and the fees to be charged for the keeping and dipping of the sheep, shall be as follows, *viz.*:—

Quarantine.

(1) The sheep shall remain in quarantine until they shall have been dipped as hereinafter prescribed.

Medicaments.

(2) The medicaments to be used in dipping shall be good sound tobacco, or tobacco leaves and flowers of sulphur, at the rate of 1 lb of each to every 5 gallons of water, the tobacco to be put into boiling water and infused for five hours at least, and the sulphur to be added to the infusion in the dip

Temperature.

(3) The temperature shall not be less than 100 nor more than 110 degrees Fahrenheit.

Bath and Duration.

(4) The sheep shall swim and be completely immersed while in the bath, and the bath shall last from one to two minutes, according to its temperature, and as the case may require.

Number of Dippings.

(5) The sheep shall receive one dipping.

Charges.

(6) The rates to be charged for the keeping and dressing of sheep in quarantine shall be as set forth in Form 12 hereto.

Declaration by persons dipping, dressing, or disinfecting.

49. Every Inspector or other person who shall have superintended any dipping, dressing, or disinfecting shall make and transmit with due despatch to the Chief Inspector a declaration to the effect of Form 13 hereto.

How sheep are to be released from quarantine.

50. No sheep shall be released from quarantine until they shall have been examined by the Inspector and a duly qualified Veterinary Surgeon in consultation, and a certificate granted by them to the effect of Form 11 hereto that such sheep have been duly quarantined and dressed, as prescribed by these Regulations, and are free from infection.

How imported Australian sheep are to be admitted overland from other Colonies.

51. Sheep imported from any clean Australian Colony into any other clean Colony, and intended to be introduced overland into this Colony, may be admitted if their owner produce to the Inspector for this Colony at the border a certificate under the hand of the Chief Inspector for the Colony from which they are intended to be introduced, that when such sheep were introduced into that Colony they were certified to be free from infection by an Inspector of that Colony from which they were imported, and that such sheep have been once dipped with proper preparations of tobacco and sulphur, or of sulphur and lime, in a bath given at the temperature and of the duration and in the manner prescribed by number 47 of these Regulations. But all such sheep, unless they shall have been imported, quarantined, and dressed as herein prescribed, shall, on crossing the border, be placed in quarantine, and kept and dipped in the same manner in every respect as prescribed with regard to Australian imported sheep landed at Sydney.

How Australian imported sheep which have not complied with all the Regulations are to be admitted.

52. Should any Australian sheep be imported into this Colony by a vessel which shall not have been cleansed and disinfected, as provided by these Regulations, or should any such sheep not have been examined in the Colony from which they were exported, as prescribed by these Regulations, then such sheep may, with the sanction of the Minister, be admitted to and shall remain in quarantine for twenty-one days, and shall in every such case receive three dippings at intervals of not less than ten days.

Stud sheep from inland or overland from other Colonies to be treated as "imported" if in or near Sydney at same time.

53. Stud and show sheep brought from any of the inland districts of this Colony or introduced overland from any adjoining clean Colony which shall be in Sydney or in any of the suburbs during the time that any imported sheep shall remain in Sydney or the suburbs, shall, prior to their leaving the coast district, be dipped the same as if they were imported Australian sheep.

Owners of special quarantines to pay for attendant.

54. In any case where a special quarantine has been granted for Australian imported sheep, an attendant may, where necessary, be placed by the Chief Inspector of Stock in charge of the sheep in such quarantine; and the person to whom such quarantine has been granted shall pay the expense of such attendant.

No fodder, &c., to be landed, without disinfecting.

55. No fodder or other food, straw, or litter, which shall have been used for, with, or about imported sheep, nor any fittings on board any vessel for such sheep shall be landed; and all cases or cages brought with such sheep shall before being landed be cleansed and disinfected as the Chief Inspector shall direct.

XI.—AS TO AUSTRALIAN FAT SHEEP FOR SLAUGHTER.

Conditions on which these sheep may be landed for slaughter.

56. Fat imported sheep from a clean Australian Colony may be landed at the port of Sydney for slaughter under the following conditions, namely:—

Owner to give notice of arrival and produce certificate.

1st.—The owner of such sheep shall give the Inspector for the Port immediate notice of their arrival, and shall produce to him a declaration and certificate of health to the effect of Form 3 hereto, from the Inspector of the Port from which such sheep were shipped.

Sheep not to leave vessel until inspected.

2nd.—Such sheep shall not be allowed to leave the vessel by which they arrive until they have been examined by the Inspector.

Sheep to be taken direct to Abattoirs.

3rd.—Upon being inspected and found free from infection such sheep shall be taken direct to the Abattoirs on Glebe Island, and there delivered into the charge of the Inspector of Slaughter-houses, to be slaughtered under his supervision.

XII.—TRANSHIPMENT OF AUSTRALIAN IMPORTED STOCK.

Transhipment of Australian stock.

57. No Australian imported stock shall be transhipped in the waters of this Colony without the permission, in writing, of the Inspector.

Australian uninfected stock may be landed for transhipment.

58. Any such stock arriving at a port or place in this Colony for transhipment may, if accompanied by the prescribed declaration and certificate, and found to be free from infection, be landed and kept in any place approved by the Chief Inspector for a period not exceeding fourteen days without being subject to quarantine and dipping.

PART D.—PENALTIES, CONFISCATIONS, &c.

XIII.—PENALTIES.

I.—GENERAL PENALTIES.

Penalties for breaches of Regulations.

59. If any person does any of the following things, he shall be guilty of an offence against these Regulations, and shall, on conviction for every such offence, be liable to a penalty not exceeding £20.

For introducing infected stock.

(1) If he lands, introduces, or tranships, or attempts to land, introduce, or tranship, or assists, or is concerned in landing, introducing, or transhipping any infected stock.

(2) If not being the attendant, he touches, handles, or in any way interferes with foreign stock on board any vessel in the waters of this Colony without the permission of the Inspector.

For trespass on Quarantine.

(3) If he shall enter upon any quarantine without the written permission of an Inspector, or approach or handle, examine, let loose, or in any way interfere with any foreign stock without such permission.

For refusing to carry out Inspector's directions.

(4) If he shall refuse or neglect forthwith to carry out any requisition made or direction issued under these Regulations.

For obstructing an Inspector.

(5) If he shall obstruct or hinder an Inspector in the execution of his duty under these Regulations.

For not paying expenses incurred by Inspector.

(6) If he shall neglect or refuse to pay on demand by an Inspector any costs, charges, or expenses for which he is liable under these Regulations.

For refusing to give information.

(7) If, being in a position to give any information required by an Inspector as such, he refuses to give such information or gives misleading information with respect to any stock or thing.

(8) If he commits any other breach of these Regulations for which a penalty is not specially provided.

II.—PENALTIES FOR OFFENCES BY MASTERS OF VESSELS.

60. Every master of a vessel with any stock on board who does any of the following things, shall be guilty of an offence against these Regulations:—

For failure to give notice to Inspector.

(1) If he shall fail or neglect to forward to the Inspector notice of the arrival of such vessel with stock on board, or to produce on demand the declaration and certificate as per Form 3 hereto for such stock.

For allowing stock to stray off vessel or to be transhipped without Inspector's order.

(2) If he shall, without the written permission of an Inspector, permit or suffer any stock to stray or go ashore from his vessel or to be transhipped or moved to or from any other vessel while such first-mentioned vessel is in the water of this Colony.

For failing to secure animal as Inspector directs.

(3) If he shall fail or neglect to cause any foreign stock on board his vessel to be securely confined or otherwise secured, as the Inspector shall direct, or shall allow any person to touch or handle such stock.

For allowing stock to stray on to vessel.

(4) If the master, mate, or other member of the crew of any foreign vessel shall permit or suffer any stock to go on board such vessel while there is any foreign stock thereon.

And he shall, on conviction for every such offence, be liable to a penalty not exceeding £20.

III.—PENALTIES FOR OFFENCES BY OWNERS OF STOCK.

61. The owner (including the consignee, agent of the owner, or person in possession or charge) of any stock who does any of the following things shall be guilty of an offence against these Regulations:—

For allowing stock to stray on to Foreign vessels.

(1) If he takes or allows any stock, of which he is the owner, to stray on to any vessel on which there is any foreign stock.

For allowing stock to stray on to Quarantines.

(2) If he takes or allows any stock, of which he is the owner, to stray on to any quarantine for foreign stock.

For failing to carry out Inspector's instructions.

(3) If he for more than twenty-four hours fails or neglects, when directed by an Inspector, to remove any stock from any vessel to or from a quarantine ground, or other place, or to any vessel.

And he shall, on conviction for every such offence, incur a penalty not exceeding £20.

XIV.—DESTRUCTION OR CONFISCATION OF STOCK AND THINGS.

When Stock and Things may be disposed of by Minister.

62. Stock may, under all or any of the following circumstances, be destroyed or otherwise disposed of, as the Minister shall direct:—

If they are infected.

(1) If stock are infected with any infectious or contagious disease, whether they be on land, or on board any vessel within the territorial limits of this Colony.

If owners commit breach of Acts or Regulations.

(2) If the owners of any stock shall have committed, or attempted to commit, or be concerned in committing, any breach of the abovenamed Acts or of any Regulations thereunder.

If stock are Foreign, and are not properly confined or secured.

(3) If foreign stock be found unconfined or unsecured on, or be removed or stray from, the vessel by which they arrive, or from quarantine.

If stock stray on board a Foreign vessel.

(4) If stray stock from shore be found on board a vessel on which there is any foreign stock.

If stock are found in Quarantine.

(5) If stock, other than those for which an Inspector shall have issued an order for quarantine, are found within any quarantine for foreign stock.

If charges and expenses be not paid.

(6) If the fees, charges, and expenses connected with any stock be not duly paid.

If stock are not removed when quarantine is up.

(7) If any stock shall not be removed on the expiry of the term of quarantine.

FORMS.

Form 1.

IMPORTED STOCK ACT OF 1871, AND THE IMORTED STOCK ACT AMENDMENT ACT OF 1884.

Notice of arrival of stock.

To 188

Inspector of Stock,

Take notice that the
belonging to
of more particularly described in the Schedule below, are expected to arrive by the vessel named, at or about the time therein stated (or have arrived).

Owner or his Agent.

SCHEDULE.

No.	Description of stock.	Where from.	By what vessel, and where lying.	When expected.		For what purpose.
				Date.	Time.	

N.B.—A separate notice must be given for each owner's stock.

Form 2.

IMPORTED STOCK ACT OF 1871, AND THE IMPORTED STOCK ACT AMENDMENT ACT OF 1884.

Permit to land imported stock.

To the Landing Waiter
at Wharf
Sydney, 188 .

Please allow which ha arrived by the
from, to be landed

Inspector of Stock.

Form 3.

IMPORTED STOCK ACT OF 1871, AND THE IMPORTED STOCK ACT AMENDMENT ACT OF 1884.

Declaration and Certificate of Health.

I (*Name and Address*) do solemnly and sincerely declare that the undermentioned stock are, to the best of my knowledge and belief, free from all infectious and contagious diseases, and have not within the next preceding six months been in direct or indirect contact with stock infected with any such diseases, and are the produce of

Particulars of Numbers, Sexes, Kinds, and Brands of the stock:—

And I make this solemn declaration, conscientiously believing the same to be true, and in virtue of the provisions of an Act made and passed in the ninth year of the Reign of Her present Majesty, intituled "An Act for the more effectual abolition of Oaths and Affirmations taken and made in various Departments of the Government of New South Wales and to substitute Declarations in lieu thereof and for the suppression of Voluntary and Extrajudicial Oaths and Affidavits."

Signed

Made and signed before me at
this day of 188 . }

J. P.

(Signature of Magistrate.)

I have examined the stock referred to, and have no reason to doubt the correctness of this declaration in any particular.

V. S. or Inspector of Stock

Form 4.

IMPORTED STOCK ACT OF 1871, AND THE IMPORTED STOCK ACT AMENDMENT ACT OF 1884.

NOTICE OF SICKNESS OF STOCK.

To Mr.

Take notice that the belonging to more particularly described in the Schedule below [*here state subject of the notice*].

SCHEDULE REFERRED TO.

No.	Description.	Sex.	Brands, &c	By what ship.	Name and address of owner or consignee.	Where Stock are.

Inspector of Stock.

Dated at this day of 188 .

Form 5.

IMPORTED STOCK ACT OF 1871, AND THE IMPORTED STOCK ACT AMENDMENT ACT OF 1884.

CERTIFICATE BY VETERINARY SURGEON AT PORT OF SHIPMENT.

I, of a duly qualified Veterinary Surgeon, appointed in that behalf for the Colony of New South Wales, having made a thorough inquiry respecting and a careful examination of the stock about to be shipped from the port of by the of which is the Master, for the port of Sydney, which are more particularly described in the Schedule below, and having made the like inquiry respecting an examination of all stock on board or about to be put on board such vessel for the use of the passengers or crew (particulars of which are also given below), do hereby certify that none of the said stock are infected with any infectious or contagious disease.

V. S.

Dated at this day of 188 .

SCHEDULE REFERRED TO ABOVE.

No. of Stock.	Sex.	Description.	Brands and marks.	Date of shipment.	Name and address of owner and of attendant.	Consignee.	Destination.

Form 6.

IMPORTED STOCK ACT OF 1871, AND THE IMPORTED STOCK ACT AMENDMENT ACT OF 1884.

FORM OF DECLARATION BY MASTER OF VESSEL.

No of Stock shipped.	Description.	Sex.	Breed, colour, brands and marks.	Where from.	Sickness or deaths during voyage.	Cause of sickness or death.	Date of outbreak of disease.	Date of last death.

I, , master, do hereby solemnly declare that the above statement is true with regard to the stock shipped on board the , which is now lying at and for which are agents. And I moreover solemnly declare that such stock have been duly examined by me, as prescribed by these Regulations and that such stock, fodder, fittings, and effects are likely to be infected (or not likely to be infected).

Dated this day of 188 .

(Signed) Master.

Notice to Masters of Vessels.

No straw, fodder, or any other food shipped for the use of the stock on board, on any account to be landed, under a penalty of £200.

Masters of vessels, before signing this declaration, are requested to observe that the meaning under the abovementioned Act of the term "Infected Stock" is as follows:—

"Any stock suffering from or actually affected with disease, glanders, farcy, tuberculosis, cattle plague, foot and mouth disease, sheep-pox, scab in sheep and camels, catarrh, rabies, and pleuro-pneumonia, swine fever, or which have been in direct or indirect contact or have been on the same vessel with such infected stock during the next preceding three months, or which have been under treatment during such period for the cure of any such disease."

And that the term "Stock" includes cattle, sheep, swine, goats, dogs, and deer.

Form 7.

IMPORTED STOCK ACT OF 1871, AND THE IMPORTED STOCK ACT AMENDMENT ACT OF 1884.

LENGTH OF QUARANTINE OF STOCK.

Stock.	Quarantine.
Horses	None.
Camels	120 days.
Cattle	120 „
Sheep	90 „
Pigs	90 „
Goats	90 „
Antelopes	90 „
Deer	90 „
Dogs	6 months.

Form 8.

IMPORTED STOCK ACT OF 1871, AND THE IMPORTED STOCK ACT AMENDMENT ACT OF 1884.

JOINT CERTIFICATE OF INSPECTION OF IMPORTED STOCK.

We, the undersigned, Inspector of Stock and , a duly qualified Veterinary Surgeon, having satisfied ourselves that all the requirements of the abovenamed Acts and of these Regulations with respect to the declarations and certificates to be made, granted, and produced, for the more particularly described in the Schedule below, and with respect also to the vessel by which such have arrived, and having carefully examined such do hereby certify that such are infected with [or are apparently free from infection.]

Inspector

V. S.

Sydney, 188 .

SCHEDULE.

No.	Description of Stock.	Brands or marks.	Where from, by what ship, and when.	Name and address of owner and of person in charge.	Quarantined at.

Form 9.

IMPORTED STOCK ACT OF 1871, AND THE IMPORTED STOCK ACT AMENDMENT ACT OF 1884.

IMPORTER'S BOND AND GUARANTEE.

To

The Inspector of Stock, Sydney,

We, do hereby request that the imported stock which arrived on the by the ship and of which the owner , more particularly described in the Schedule below, may, if found free from infection, be removed to Quarantine under the conditions set forth in the Regulations under the abovenamed Acts, which Regulations are signed as relative hereto, and which we agree to carry out, and by way of guarantee we hold ourselves firmly bound to the Chief Inspector of Stock in the sum of , to be paid to him or his assigns on demand.

Owner
or
Consignee.
Surety.
Surety.

Dated at this day of 188 .

SCHEDULE.

No	Sex.	Description.	Brands or marks.	Owner.	Consignees

Form 10.

IMPORTED STOCK ACT OF 1871, AND THE IMPORTED STOCK ACT AMENDMENT ACT OF 1884.

ORDER TO QUARANTINE KEEPER TO RECEIVE STOCK.

Sydney, , 188

The Quarantine Keeper
at
Be so good as to receive into Quarantine
the ex from
more particularly described in the Schedule below

Inspector of Stock.

No. of Stock.	Sex	Description	Brands and marks.	Name and address of owner.	Name and address of agent or consignee	REMARKS.

Form 11.

IMPORTED STOCK ACT OF 1871, AND THE IMPORTED STOCK ACT AMENDMENT ACT OF 1884.

Clean Certificate and Release from Quarantine.

We, the undersigned, Chief Inspector (or Inspector) of Stock and , a duly qualified Veterinary Surgeon, having carefully examined the of which the owner, and which are more particularly specified in the Schedule below, do hereby certify that such have remained in quarantine for a period of more than and have been duly dressed and disinfected in accordance with the

provisions of the abovenamed Acts, and of the Regulations issued thereunder; and that such are not infected, and may be removed from quarantine to the destination specified.

Chief Inspector (or Inspector).

V.S.

Sydney, 188 .

SCHEDULE.

No.	Description.	Brands or marks.	Where from, by what ship, and at what date.	Name and address of owner and of person in charge.	Route and Destination.

Form 12.

IMPORTED STOCK ACT OF 1871, AND THE IMPORTED STOCK ACT AMENDMENT ACT OF 1884.

SCALE OF TRANSPORT AND QUARANTINE CHARGES AND EXPENSES.

Veterinary Surgeon's Fees for inspection.

Foreign horses and cattle.

	£	s.	d.
Where the number does not exceed two head, a fee of	1	1	0
Where the number exceeds two head, and does not exceed four head, an additional fee for every additional head of	0	10	0
For every additional head over four head, an additional fee of	0	5	0

Foreign sheep, goats, pigs, or dogs.

Where the number does not exceed four head, for each visit and inspection, a fee of	1	1	0
Where the number exceeds four, and does not exceed eight head, for every additional head, an additional fee of	0	2	6
Where the number exceeds eight head, or where the sheep, goats, pigs, or dogs are inspected along with the cattle, an additional fee for each of	0	1	0
When inspected with horses or cattle, whatever the number may be, a fee each of	0	1	0

Charges for Transport of Stock to and from Quarantine.—Payable each way.

Foreign Cattle.

	£	s.	d.
For one head	1	0	0
For two head	1	5	0
For every additional head arriving on board the same vessel	0	5	0

Foreign sheep, goats, pigs, or dogs.

When conveyed with cattle, every sheep, goat, dog, or pig	0	1	0
When conveyed without cattle, any number from 1 to 20	1	5	0
When conveyed without cattle, any number from 21 to 50	1	15	0
When conveyed without cattle, any number from 51 to 100	2	10	0
When conveyed without cattle, any number from 101 and upwards	3	0	0
For every trip to either quarantine with forage or other loading	1	5	0
For unnecessary detention over one hour, per hour	0	10	0

Charges for sustenance and in Quarantine of Foreign animals.

Cattle per head, per day—

Stud cattle	0	3	0
Ship's cattle	0	2	6
Pigs, each per day	0	1	0
Young pigs, 2 months old not over	0	0	3
Sheep	0	0	6
Dogs	0	0	6
Pups, 2 months old	0	0	3

The cost of disinfecting such stock, or the vessel in which they arrive, or the fittings thereof or the effects of their attendants, as well as all other charges and expenses of every description incurred through the importation of such stock.

Keep of Australian Sheep in Quarantine.

	£	s.	d.
Sustenance and attendance per sheep per day	0	0	6

Dipping Foreign and Australian Sheep—each dressing.	£	s.	d.
1 sheep	0	10	0
2 sheep, and not more than 5 sheep, per sheep	0	5	0
6 ditto 10 ditto	0	3	0
11 ditto 20 ditto	0	2	0
21 ditto 40 ditto	0	1	6
41 ditto 100 ditto	0	1	0
101 ditto 200 ditto	0	0	9
201 sheep and over, per sheep	0	0	6

Form 13.

IMPORTED STOCK ACT OF 1871, AND THE IMPORTED STOCK ACT AMENDMENT ACT OF 1884.

Declaration as to dipping

I, , do solemnly and sincerely declare that the sheep of *which is the owner, and which are more particularly described in the Schedule below, have been dipped times in all respects as prescribed by the Regulations under the abovenamed Acts, on the dates specified.

SCHEDULE.

No.	Description.	Brands or marks.	Where from, and by what ship.	Name and address of owner and of person in charge of Quarantine.	Quarantine	Dates of dipping.

And I make this solemn declaration, conscientiously believing the same to be true and in virtue of the provisions of an Act made and passed in the ninth year of the Reign of Her present Majesty, intituled "An Act for the more effectual abolition of Oaths aud Affirmations taken and made in various departments of the Government of New South Wales and to substitute declarations in lieu thereof and for the suppression of Voluntary and extra Judicial Oaths and Affidavits,"

Made and signed before me at , this day of 188 .

(Signed.) J. P.

Form 14.

IMPORTED STOCK ACT OF 1871, AND THE IMPORTED STOCK ACT AMENDMENT ACT OF 1884.

Notice to destroy infected stock.

(This form is provided for under the Imported Stock Act of 1871)

Form 15.

IMPORTED STOCK ACT OF 1871, AND THE IMPORTED STOCK ACT AMENDMENT ACT OF 1884.

Notice of intention to introduce Foreign stock.

To the Chief Inspector of Stock, Sydney.

Take notice that it is my intention to introduce in the Colony of New South Wales the Foreign Stock more particularly described in the Schedule below.

(Owner).

Dated at this day of , 188 .

SCHEDULE REFERRED TO ABOVE.

No.	Sex.	Description.	Breed, colour, brands and marks.	Name and address of owner.	Where from, and by what vessel.	When expected to arrive.	Consignee.

E. C. BUCK,

Secretary to the Government of India.

STAR OF INDIA.

NOTIFICATION.

Fort William, the 1st January, 1890.

No. 1 *S. I.*

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that Her Majesty the QUEEN AND EMPRESS OF INDIA has been graciously pleased to make the following appointments to the said Order:—

To be Companions.

WILLIAM MACKWORTH YOUNG, Esq., Bengal Civil Service, Second Financial Commissioner in the Punjab.

Colonel GEORGE EDWARD LANGHAM SOMERSET SANFORD, C.B., Royal Engineers, Inspector General of Military Works.

Lieutenant-Colonel ROBERT WARBURTON, Bengal Staff Corps, Political Officer in the Khyber.

By Order of the Grand Master,

W. J. CUNINGHAM,

for *Secretary to the Most Exalted Order of the Star of India.*

INDIAN EMPIRE.

NOTIFICATION.

Fort William, the 1st January, 1890.

No. 1 *I.E.*

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that Her Majesty the QUEEN AND EMPRESS OF INDIA has been graciously pleased to make the following appointments to the said Order:—

To be a Knight Commander.

Sir ROPER LETHBRIDGE, Knight, C.I.E., M.P.

To be an Extra Knight Commander.

Major-General Sir GEORGE STEWART WHITE, V.C., K.C.B., Commanding the Quetta District.

To be Companions.

Sardar BHAGAT SINGH, Member of the Kapurthala State Council.

Colonel WILLIAM MERRIMAN, Royal Engineers, Superintending Engineer, West of India Coast Defences.

Lieutenant-Colonel WILLIAM PERCIVAL TOMKINS, Royal Engineers, Superintending Engineer, Military Works, in Baluchistan.

Colonel WILLIAM ARTHUR JAMES WALLACE, Royal Engineers, Director of the North-Western Railway, and Commandant of the 3rd Punjab (North-Western Railway) Volunteer Rifle Corps.

HENRY BIDEWELL GRIGG, Esq., M.A., Madras Civil Service, Director of Public Instruction, Madras.

BERTHOLD RIBBENTROP, Esq., Inspector General of Forests.

Brigade-Surgeon GEORGE KING, M.B., F.R.S., Indian Medical Service, Superintendent of the Royal Botanical Gardens, Calcutta.

LANGTON PRENDERGAST WALSH, Esq., Acting Second Assistant Political Resident at Aden, lately Assistant Political Resident at Zaila.

HENRY PAUL TODD-NAYLOR, Esq., Bengal Civil Service, Deputy Commissioner of the Magwé District, Burma.

By Order of the Grand Master,

W. J. CUNINGHAM,

for *Secretary to the Most Eminent Order of the Indian Empire.*

FOREIGN DEPARTMENT.

NOTIFICATION.

Fort William, the 30th December, 1889.

No. 4879 *I*.

HIS ROYAL HIGHNESS THE PRINCE ALBERT VICTOR OF WALES is expected to arrive at Calcutta on Friday, the 3rd January 1890, between 3-30 and 4-30 P.M. A Royal Salute will be fired from the Ramparts of Fort William as soon as the vessel upon which His Royal Highness is embarked arrives off Prinsep's Ghât.

At 4 P.M. a deputation, consisting of the Chief Secretary to the Government of Bengal, the Military Secretary, and an Aide-de-Camp to the Viceroy, will wait upon the Prince Albert Victor of Wales.

At 4-30 P.M. His Royal Highness, attended by his Suite, will land at Prinsep's Ghât, under a Royal Salute from the Ramparts of Fort William. The Salute will be fired as His Royal Highness steps ashore.

A Guard of Honour, furnished by the Calcutta Volunteers, will be drawn up at Prinsep's Ghât, and a Guard of Honour of Native Infantry will be drawn up outside the Colonnade. The Pontoon will be lined by the Calcutta Naval Volunteers.

The Viceroy, attended by His Excellency's Personal Staff, and the Lieutenant-Governor of Bengal, attended by His Honour's Staff, will receive His Royal Highness on the Pontoon.

The Commander-in-Chief, the Chief Justice of Bengal, the Bishop of Calcutta, the Members of Council, the Puisne Judges of the High Court of Bengal, and the Officers noted in the margin, will be in attendance at the landing stage. The Foreign Consuls in Calcutta will also be invited to attend at the same place. The Commander-in-Chief, the Chief Justice, the Bishop, the Members of Council, and the Brigadier-General Commanding, will be presented to the Prince Albert Victor of Wales by the Viceroy.

Additional Members of the Council of the Governor-General.
Secretaries to the Government of India.
Members of the Bengal Legislative Council.
The Commissioner of the Presidency Division.
Secretaries to the Government of Bengal.
The Head-Quarters Staff of the Army in India.
Brigadier-General Commanding the Presidency District.
The Deputy Director of Indian Marine.
The Commander-in-Chief's Personal Staff.
The Chairman of the Corporation of the Town of Calcutta.
The Vice-Chairman of the Port Commissioners.
The Sheriff of Calcutta.

His Highness the Maharaja of Kuch Behar, G.C.I.E., Nawab Sir Sayid Hasan Ali Khan Bahadur, K.C.I.E., of Murshidabad, Premier Noble of Bengal, and Maharaja Sir Jotindra Mohan Tagor, K.C.S.I., President of the Reception Committee, will be introduced to His Royal Highness by the Viceroy.

The Prince will then receive an address from the City of Calcutta.

Tickets will be issued by the Commissioner of Police to admit ladies and gentlemen to the enclosure, in such number as the space available will permit.

The route of the procession from Prinsep's Ghât to Government House will be across the Maidan by the Ellenborough Course, to the top of the Red Road, and thence to the North-East Gate of Government House. It will be lined throughout by troops under the orders of the Brigadier-General Commanding the Presidency District.

A procession will be formed at Prinsep's Ghât in the following order:—

PROCESSION.

A Staff Officer, Presidency District.
A Troop of Native Cavalry.
The Officers of the District Staff on horseback.
The Calcutta Mounted Volunteers.
A Troop of the Viceroy's Body-Guard.

The carriage containing—

HIS ROYAL HIGHNESS THE PRINCE ALBERT VICTOR OF WALES.	HIS EXCELLENCY THE VICEROY.
An Equerry in immediate attendance upon His Royal Highness.	An Aide-de-Camp to His Excellency the Viceroy.

A Troop of the Body-Guard.

The Commissioner of Police will ride at the side of the Prince's carriage.

The Viceroy's carriages containing—

Sir Edward Bradford, K.C.S.I., and others of His Royal Highness's Suite.
The Viceroy's Staff and Guests.
A Troop of Cavalry.

The procession will enter the North-East Gate of Government House.

A Guard of Honour of British Infantry will be drawn up opposite the Grand Staircase of Government House.

The Body-Guard will form up on the north side of the road between the Grand Staircase and the North-West Gate.

When the Prince Albert Victor of Wales enters the North-East Gate, a Royal Salute will be fired from the Ramparts of Fort William. His Royal Highness will enter Government House by the Grand Staircase, and the ceremony of reception will be at an end.

Officers and Gentlemen wearing uniform will appear in Full Dress. Gentlemen not wearing uniform will appear in morning dress.

By order of the Viceroy and Governor-General in Council,

W. J. CUNINGHAM,
Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 1st January, 1890.

No. 1 *I.*

Her Majesty the QUEEN AND EMPRESS OF INDIA has been pleased to confer the honour of Knighthood on the undermentioned gentlemen :—

The Hon'ble FRANK FORBES ADAM, C.I.E., Additional Member of the Council of the Governor of Bombay for making Laws and Regulations, lately Chairman of the Bombay Chamber of Commerce.

ROMESH CHUNDER MITTER, Esq., lately Puisne Judge of the Calcutta High Court.

No. 2 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Maharaja Bahadur as a personal distinction upon :—

Maharaja Sir Jotendro Mohun Tagore, K.C.S.I.

Maharaj Kumar Khittish Chunder Roy of Kishnaghur in the Nuddea District.

No. 3 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Maharaja as a personal distinction upon :—

Raja Mohendro Deo Saont of Athmullik.

No. 4 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Raja as a personal distinction upon :—

Babu Run Bahadur Singh, Zemindar of Ticcaree in the district of Gya.

Babu Jyoti Prosad Gorgu, Zemindar of Maisadul in the district of Midnapore.

No. 1 *E.*

His Excellency the Viceroy and Governor-General is pleased to confer upon Srímati Bhábáni-priyá Baruáni, widow of Rai Protab Chandra Barua, Bahadur, Zemindar of Gauripur, Goalpara district, the title of Rani as a personal distinction.

No. 2 *E.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Nawab as a personal distinction upon :—

Sardar Mehrulla Khan, Chief of the Marri tribe.

Sardar Shabaz Khan, Chief of the Bugti tribe.

No. 5 *I*.

His Excellency the Viceroy and Governor-General is pleased to confer upon Khan Bahadur Hoshangji Jamaspji Dastur, Professor of Persian in the Deccan College Poona, the title of Shams-ul-ulama as a personal distinction.

No. 6 *I*.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Mahamahopadhyaya as a personal distinction upon :—

Pundit Ayodhya Nath Miser Samavedi of Pota in the District of Mozufferpore.

Pundit Krishna Singh, Thakur of Bhoar in Tirhoot.

Pundit Kanhai Lal Jha of Mangraumi in the district of Durbhunga.

No. 7 *I*.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur as a personal distinction upon :—

Mirza Muhammad Ismail Sahib, Agent for Her Highness the Begum Saheba, widow of the late Nawab of the Carnatic.

Maulvi Ahmad, Municipal Commissioner for the town of Calcutta.

Saiyid Muhammad Ajmal, Honorary Magistrate of Barh in the district of Patna.

Ali Jan, Inspector of Police in the North-Western Provinces.

Saiyid Zahid Husain, Deputy Collector of Muzaffernagar in the North-Western Provinces.

Mian Ghulam Rasul, merchant, and member of the Municipal Committee of Peshawar.

Aga Ahmad, Ispahani, merchant, Consul for Persia at Rangoon.

Saiyid Najm-ud-din Hussain, Inspector of the Thuggee and Dacoity Department.

No. 8 *I*.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahadur as a personal distinction upon :—

Rao Sahib Shrikrishna Wasudevji Warlikar, Chief Clerk of the Commander-in-Chief's Office, Bombay.

Thakurdas Kikabhai Dalal, Medical Officer in charge of the Civil Station of Wadhwan in the Bombay Presidency.

Sakharam Baji Baudekar, Karbhari of the Sawantvadi State in the Bombay Presidency.

Rednam Dharma Rao Nayudu, Assistant Commissioner of Salt and Abkari Revenue in the Madras Presidency.

No. 9 *I*.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur as a personal distinction upon :—

Babu Mata Din, late Subordinate Judge of Mozufferpore in the Bengal Presidency.

Babu Nundo Kishore Das, Assistant Superintendent of the Tributary Mehals of Orissa.

Babu Kali Podo Mukerjea, Personal Assistant to the Commissioner of Orissa.

Pandit Lakshmi Shankar Misra, Officiating Inspector of Vernacular Schools in the Benares Division of the N.-W. Provinces.

Kanhya Lal, late Extra Assistant Commissioner in the Amritsar District.

Lala Gur Sahai, Assistant Secretary to the Government of the Punjab in the Public Works Department.

Rai Debi Pershad, Extra Assistant Commissioner in the Central Provinces.

Subedar Dwarka Tewari, of the Nipal Residency Escort.

No. 10 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer upon Sardar Bhagwan Singh of Sohana in the Umballa District the title of Sardar Bahadur as a personal distinction.

No. 11 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Sahib as a personal distinction upon :—

Ratanji Dhunjibhai, Honorary Assistant Engineer of the Bombay Port Trust.
Nagoo Sayajee, Contractor of Bombay.

No. 12 *I.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Sahib as a personal distinction upon :—

Ganesh Gangadhur, Thanadar of the Bavisi Zilla in the Mahi Kantha Agency in the Bombay Presidency.
Mahadaji Ballal Laghate, late Forest Settlement Officer in the Kolhapur State in the Bombay Presidency.
Gangaji Ramji, Senior Hospital Assistant in the Subordinate Medical Department of the Bombay Presidency.
C. Muthuswami, Senior Hospital Assistant in the Madras Army.

No. 3 *E.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Kyet thaye zaung shwe Salwe ya Min upon Maung Saw Hla Pru, Extra Assistant Commissioner in the Kyaukse District, as a personal distinction.

No. 4 *E.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Thuye gaung ngwe Da ya Min upon Maung Antony, Myook of Legaing, Minbu District, as a personal distinction.

No. 5 *E.*

His Excellency the Viceroy and Governor-General is pleased to confer the title of Ahmudan gaung Tazeik ya Min as a personal distinction upon :—

Maung Myo, Assistant Superintendent of Police, Rangoon.
Maung Ni, Inspector of Police, Mandalay.

W. J. CUNINGHAM,
Offg. Secretary to the Government of India.

The 1st January, 1890.

No. 14-*I.*—The Governor-General in Council is pleased hereby to cancel the Notification of the Government of India in the Foreign Department, No. 1763 G., dated the 31st August, 1875, nominating certain officers in Mysore to be Marriage Registrars within their respective jurisdictions, and investing them with the power to grant certificates of marriage between Native Christians within their respective jurisdictions.

The 2nd January, 1890.

No. 10-*G.*—Major E. A. Fraser, Madras Staff Corps, officiating Political Agent of the 2nd class, and First Assistant to the Governor-General's Agent in Rajputana and Chief Commissioner of Ajmere-Merwara, officiated as a Resident of the 2nd class and as Resident in Meywar, from the 21st December, 1889, and until relieved.

Colonel H. P. Peacock, Bengal Cavalry, Political Agent of the 1st class, is appointed to officiate as a Resident of the 2nd class, and as Resident in Meywar, with effect from the date of assuming charge, *vice* Major Fraser, and during the absence on furlough of Colonel S. B. Miles, or until further orders.

Colonel W. J. W. Muir, Bengal Staff Corps, Political Agent of the 1st class, is, on return from privilege leave, posted as Political Agent in Ulwar.

No. 12-*G.*—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Senhor Francisco Meyrelles do Canto e Castro, Consul, as Consul-General for Portugal in British India at Bombay.

W. J. CUNINGHAM,
Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

LEAVE AND APPOINTMENTS.

Calcutta, the January, 1890.

No. 41.—Mr. J. W. H. Sandell, Chief Superintendent attached to the office of the Accountant General, Bombay, is appointed Comptroller of the Post Office, with effect from the 1st of January, 1890.

J. F. FINLAY,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 1st January, 1890.

No. 1.—The Queen has been pleased to give orders for the following promotion in the Most Honourable Order of the Bath,—

To be an Ordinary Member of the Military Division of the Second Class, or Knights Commanders of the said Most Honourable Order, *viz.*:—

The Honourable Lieutenant-General George Tomkyns Chesney, C.B., C.S.I., C.I.E., Royal Engineers, Member of the Council of the Governor-General.

The 3rd January, 1890.

APPOINTMENTS.

PERSONAL STAFF.

No. 2.—The undermentioned officer is brought on the establishment of paid Aides-de-Camp to the Queen, with effect from the 20th November, 1889:—

Colonel W. Luckhardt, C.B., Bombay Staff Corps, *vice* Colonel E. F. Chapman, C.B., R.A., promoted to the rank of Major-General.

No. 3.—The Viceroy and Governor-General has been pleased to make the following appointment on His Excellency's Personal Staff:—

To be an Extra Aide-de-Camp.

Lieutenant G. C. Lister, 4th Battalion, the King's Royal Rifle Corps. Dated 22nd December, 1889.

STAFF CORPS.

No 4.—The undermentioned officers appointed by the Secretary of State for India probationers for the Indian Staff Corps, are posted to the Madras Staff Corps, with effect from the dates of their arrival in India:—

Lieutenant H. W. B. Johnson, Liverpool Regiment.

Second Lieutenants—

W. McG. Armstrong, York and Lancaster Regiment.

A. B. Murray, R.A.

A. Playfair, Royal Irish Rifles,

VETERINARY DEPARTMENT.

No. 5.—In line 1 of G. G. O. No. 956 of 1889, for the words "First Class Veterinary Surgeon" *read* "Inspecting Veterinary Surgeon.".

NATIVE ARMY.

39th Regiment of Bengal Infantry.

No. 6—Jemadar Díwán Anant Singh, appointed on probation in G. G. O. No. 814 of 1887, is confirmed in that rank, with effect from the 9th December, 1887.

FURLOUGH AND LEAVE.

No. 7—The undermentioned officers are granted leave to proceed out of India on medical certificate under the leave rules for the staff corps; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India:—

Captain A. Hildebrand, R.E., Military Works Department, for one year. Pension service—19th year commenced 4th January, 1889.

Lieutenant O. W. Carey, Bengal Staff Corps, for 182 days. Pension service—4th year commenced 30th January, 1889.

No. 8.—Colonel A. N. Phillips, Bengal Infantry, has been granted by the Secretary of State for India an extension of furlough (m.c.), for three months.

PROMOTIONS.

No. 9.—The following promotions are made, subject to Her Majesty's approval —

To be Colonels in the Army.
30th December, 1889.

Lieutenant-Colonel George Alexander, Bengal Staff Corps.

Lieutenant-Colonel Thomas Oliver Wingate, Bengal Staff Corps.

NATIVE ARMY.

No. 10.—*18th Regiment of Bengal Infantry*—

Havildar Munawwar Khan to be Jemadar, *vice* Munna Khan, transferred to the pension establishment, with effect from the 15th December, 1889.

No. 11.—*23rd (Punjab) Regiment of Bengal Infantry (Pioneers)*—

Jemadar Nánu Singh to be Subadar, and Havildar Ganda Singh to be Jemadar, *vice* Jai Singh, transferred to the pension establishment, with effect from the 1st December, 1889.

No. 12.—*1st Battalion, 2nd Gurkha Regiment (the Sirmoor Rifles)*—

Jemadar Deb Singh Newár to be Subadar, and Havildar Bahádur Singh Rána to be Jemadar, *vice* Chet Singh Thápa, transferred to the pension establishment, with effect from the 10th October, 1889.

Jemadar Gumán Singh Thápa to be Subadar, and Havildar Hastbír Gharti to be Jemadar, *vice*

Náráyan Thápa, transferred to the pension establishment, with effect from the 15th October, 1889.

PUNJAB FRONTIER FORCE.

No. 13.—*5th Punjab Infantry*—

Jemadar Pasand Khan to be Subadar, *vice* Rijha, transferred to the pension establishment, with effect from the 1st October, 1889.

RETIREMENTS.

No. 14.—Major Joseph Seymour Biscoe, Bengal Staff Corps, has been permitted to retire from the service with effect from the 8th November, 1889, subject to Her Majesty's approval.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 15.—*Calcutta Naval Volunteers*—

Mr. Robert Bushby to be Chief Engineer, with effect from the 30th December, 1889.

Mr. William B. Steel,
" Alfred Falconer,
" John Jamieson Muir,
" Sydney Lynch,
" Francis Laymount,
" George Houston Russell.
" Alexander McGregor,
} To be Engineers, with effect from the 30th December, 1889.

No. 16.—*Cossipore Artillery Volunteers*—

Mr. Stewart McPherson to be Second Lieutenant, *vice* Gore-Browne, transferred to the Great Indian Peninsula Railway Volunteer Rifle Corps.

No. 17.—*Ghazipore Volunteer Rifle Corps*—

Mr. William Crooke to be Captain, *vice* Rose, transferred to the supernumerary list.

Mr. Charles James Sibold to be Second Lieutenant to complete the establishment.

PROMOTIONS.

No. 18.—*East Indian Railway Volunteer Rifle Corps*—

Captain T. Mecklenburgh is granted the honorary rank of Major.

No. 19.—*Bengal-Nagpur Railway Volunteer Rifle Corps*—

Captain E. J. Barton to be Major to complete the establishment.

Second Lieutenant A. H. L. Fraser to be Captain, *vice* Barton, promoted.

RESIGNATIONS.

No. 20.—*Surma Valley Light Horse*—

Captain E. Livermore resigns his commission.

Lieutenant P. McElroy resigns his commission.

RETIREMENTS.

No. 21.—*East Indian Railway Volunteer Rifle Corps*—

Lieutenant-Colonel (*Honorary Colonel*) D. W. Campbell, C.I.E., Commandant, resigns his appointment, and is permitted, on retirement, to retain his rank and wear the uniform of the corps.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 1.—The following officers of Her Majesty's Navy have been appointed by the Secretary of State for India to the Marine Survey of India, as Assistant Surveyors, 1st class, with effect from the afternoon of the 16th December, 1889, the date of their arrival in India:—

Lieutenant G. S. Gunn.
Lieutenant H. H. Douglas.

RESIGNATIONS.

No. 2.—The undermentioned Assistant Engineers of the Indian Marine are permitted to resign their appointments from the dates specified:—

Mr. D. A. Sheret,—10th January, 1890.
Mr. J. M. Austin,—17th January, 1890.
Mr. M. Boyle,—23rd January, 1890.
Mr. R. E. Roberts,—5th February, 1890.
Mr. J. Crombie,—8th February, 1890.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 3rd January, 1890.

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned and Warrant Officers, on the dates specified, were received in the Military Department between the 28th December, 1889, and 3rd January, 1890:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Indian Medical Service	Surgeon-Major L. R. Dawson.	20th Dec., 1889	Camp Gujrat.		
Medical Staff	Surgeon E. Cormack	17th Oct., 1889	Shajehanpur.		
Subordinate Medical Department.	Apothecary W. Croydon	9th Nov., 1889	Jubbulpore.		

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 30th December, 1889.

No. 405.—Mr. R. A. Cordner, Executive Engineer, 1st grade, North-Western Provinces and Oudh, is appointed to officiate as a Superintending Engineer, *vice* Lieutenant-Colonel G. T. Skipwith, R.E., appointed Officiating Chief Engineer.

No. 406.—Lala Sheo Nath, Rai Sahib, Assistant Engineer, 3rd grade, State Railways, is promoted to Assistant Engineer, 2nd grade, with effect from the 22nd August, 1889.

TELEGRAPH.

The 31st December, 1889.

No. 407.—His Excellency the Governor-General in Council is pleased to order the following permanent promotions in the Persian Gulf Section of the Indo-European Telegraph Department, with effect from the 15th August, 1888 :—

Name.	From	To	REMARKS.
Mr. T. A. Patten.	Assistant Superintendent.	Superintendent.	*Vice* Mr. F. A. Patten, retired.
Mr. T. Y. Johnstone.	Clerk, 1st grade.	Assistant Superintendent.	*Vice* Mr. T. A. Patten, promoted.

The 2nd January, 1890.

No. 1.—Mr. W. B. Melville, Officiating Superintendent, class IV, Indian Telegraph Department, reverted to his substantive appointment of Assistant Superintendent, class V, 1st grade, with effect from the forenoon of the 17th December, 1889.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 4, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 12th October, 1889.

From the 9th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 2nd November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

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Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The undermentioned Students have passed the Examination for the Degree of M. A.:—

ENGLISH.

CLASS I.

In Order of Merit.

1 Datta, Hirendranath . Presidency College.
2 Ghosh, Jogendrakumar . Dacca College.
3 Khastgir, Hemendralal . Presidency College.
4 Chattopadhyay, Ramananda . City College.
5 Muhammad Abbas Ali . Presidency College.
6 Bandyopadhyay, Jyotishchandra . Metropolitan Institution.
7 Bal, Sureschandra . Dacca College.

CLASS II.

In Order of Merit.

1	Kar, Pramathachandra	Presidency College.
2	Maitra, Haridas	Ditto.
3	Purohit, Gopinath	Agra College.
4	Bandyopadhyay, Kaliprasanna	F. C. of Scotland's Institution and Duff College
5	Das, Abinaschandra	Presidency College.
6	Raychaudhuri, Tejendranath	Ditto.
7	Kumar, Nrityagopal	Ditto.

CLASS III.

In Order of Merit.

1	Ghosh, Bipinbihari	Presidency College.
2	Mukhopadhyay, Gopalchandra	Metropolitan Institution.
3	Basu, Nityakrishna	Ditto.
4	Sarkar, Sureschandra	City College.
5	Chattopadhyay, Hemchandra	F. C. of Scotland's Institution and Duff College.
6	Set, Nibaranchandra	Presidency College.
7	Bandyopadhyay, Purnachandra	General Assembly's Institution.
8	Mukhopadhyay, Debkisor	Metropolitan Institution.
9	Sen, Akshaykumar	Dacca College.

MATHEMATICS.

CLASS I.

In Order of Merit.

1	Majumdar, Upendralal	Presidency College.
2	Bandyopadhyay, Haranchandra	Ditto.

CLASS II.

In Order of Merit.

1	Mukhopadhyay, Asutosh	Presidency College.
2	Mallik, Matilal	Ditto.
3	Chattopadhyay, Jyotiprasad	Ditto.
4	Bhattacharyya, Munindranath	Ditto.

CLASS III.

In Order of Merit.

1	Bandyopadhyay, Rakhalmohan	Presidency College.
	Saradaprasad	General Assembly's Institution.

LATIN.

CLASS I.

	Wheeler, E. M.	Bishop's College.

SANSKRIT.

CLASS II.

In Order of Merit.

1	Ray, Satischandra	Sanskrit College.
2	Adhikari, Satkari	Ditto.

CLASS III.

In Order of Merit.

1	Chakrabarti, Sitalchandra	Sanskrit College.
2	Lahiri, Paresnath	Teacher.

PERSIAN.

CLASS I.

	Zahadur Rahim Zahid	Private Student.

CLASS II.

	Syed Shamsul Huda	Private Student.

HISTORY.

CLASS I.

	Sen, Binayendranath	General Assembly's Institution.

CLASS III.

In Order of Merit.

1	Bandyopadhay, Atulkrishna	City College.
2	Chandra, Rajchandra	Presidency College.
3	Nehal Chand	Agra College.

MENTAL AND MORAL PHILOSOPHY.

CLASS I.

In Order of Merit.

1	Chattopadhyay, Rakhaldas	Presidency College.
2	Sen, Mohitchandra	Ditto.
3	Gupta, Jnanendranath	Ditto.

CLASS II.

In Order of Merit.

1	Sinha, Birchandra	Teacher.
2	Kundu, Gopikrishna	Metropolitan Institution.

CLASS III.

	Basu, Hariprasad	Metropolitan Institution.

NATURAL AND PHYSICAL SCIENCE.

(A) CHEMISTRY.

CLASS I.

In Order of Merit.

1	Bhaduri, Kulabhushan	Private Student.
2	Bandyopadhyay, Manmohan	Presidency College.
3	Bhattacharyya, Haripada	Ditto.

CLASS II.

In Order of Merit.

1	Basu, Basantakumar	Presidency College.
2	Sarkar, Syamlal	Ditto.
3	Bhattacharyya, Kshirodprasad	Ditto.
4	Ray, Annadamohan	Ditto.
5	Datta, Debendranath	Ditto.

CLASS III.

	Datta, Srischandra	Presidency College.

(B) PHYSICS.

CLASS II.

In Order of Merit.

1	Ray, Mohinimohan	Presidency College.
2	,, Satischandra	Ditto.
3	Ghosh, Rasiklal	Ditto.

(E) PHYSIOLOGY AND ZOOLOGY.

CLASS II.

In Order of Merit.

1	Sarkar, Nilratan	M. B.
2	Ghosha, Bhupendra Sri	Presidency College.

CLASS III.

	Mitra, Nareschandra	General Assembly's Institution.

(F) GEOLOGY AND MINERALOGY.

CLASS III.

	Basu, Sasibhushan	City College.

CHARLES H. TAWNEY,

Registrar.

SENATE HOUSE,

The 26th December, 1889.

Statement of the Affairs of the Bank of Bengal for the week ending 30th December, 1889.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid up				2,00,00,000	0	0
Reserve Fund				58,00,000	0	0
Public Deposits at Head Office	93,39,214	8	11	1,60,85,186	14	3
Public Deposits at Branches	67,45,972	5	4			
Other Deposits at Head Office and Branches				3,34,28,778	12	11
Bank Post Bills, &c.				2,63,786	11	4
Sundries				15,20,692	6	9
RUPEES				7,70,98,444	13	3

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				19,48,204	0	0
Other authorised Investments				79,20,099	12	0
Loans on Government and other authorised Securities				1,17,06,394	15	10
Accounts of Credit on Government and other authorised Securities				1,01,14,640	3	4
Bills discounted and purchased				2,32,65,197	2	2
Balances with other Banks				13,58,680	9	11
Bullion				4,24,300	14	11
Dead Stock				12,41,537	2	8
Stamps				11,087	1	0
Sundries				99,367	4	5
				5,80,89,509	2	3
Cash and Currency Notes at Head Office	90,57,725	14	9	1,90,08,935	11	0
Cash and Currency Notes at Branches	99,51,209	12	3			
RUPEES				7,70,98,444	13	3

By Order of the Directors,

BANK OF BENGAL.
Calcutta, the 2nd January, 1890

R. L. BISS,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 6 per cent.

Percentage 37·05.

Statement of Silver Balance in the Calcutta Mint for the week ending 1st January, 1890.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 25th December, 1889	10,09 503	
Value of Government silver in the Mint on the same date	22,51,981	32,61,484
ADD—		
Silver received by the Mint during the week on account of the Currency Department	...	
Ditto ditto Government	2,32,532	2,32,532
		34,94,016
DEDUCT—		
New coin paid to Reserve Treasury during the week	1,07,250	
Petty items issued for miscellaneous purposes	...	1,07,250
Balance on the evening of the 8th January, 1890	...	33,86,766
The Balance comprises—		
Silver held on account of the Currency Department	10,09 503	
Ditto ditto Government	23,77,263	33,86,766
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	...	
Ditto ditto Government	...	...

A. W. BAIRD, *Lieut.-Colonel, R.E.,*
Master of the Mint

CALCUTTA MINT,
The 2nd January, 1890.

ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.—ESTABLISHMENT.

Calcutta, the 31st December, 1889.

No. 1.—Mr. J. A. Ryan, Accountant, 1st grade, and Honorary Assistant Examiner, attached to the Office of the Examiner of Accounts, Burma State Railway, is transferred to the Office of the Examiner of Accounts, Mu Valley Railway.

A. G. BEGBIE, *Lieut.-Colonel, R.E.,*
Offg. Accountant General.

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 31st December, 1889.

No. 775.—Mr. W. Stotesbury, Surveyor, 3rd grade, on the seconded list, is brought on to the active list, with effect from the 20th November, 1889.

No. 776.—The following promotions are made, with effect from the 3rd December, 1889, *vice* Mr. C. Wood, Surveyor, 1st grade, promoted to the Senior Division :—

Mr. W. Todd, Surveyor, 2nd grade, to be Surveyor, 1st grade.

Mr. E. G. Little, Surveyor, 3rd grade, to be Surveyor, 2nd grade.

Mr. F. Kitchen, Surveyor, 4th grade, to be Surveyor, 3rd grade.

Mr. S. O. Madras, Assistant Surveyor, 1st grade, to officiate as Surveyor, 4th grade.

H. R. THUILLIER, *Colonel, R.E.*,
Surveyor General of India.

AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, BRITISH BALUCHISTAN, P. W. D.

NOTIFICATIONS.

Quetta, the 24th December, 1889.

No. 22.—Mr. C. C. B. Knapp, Executive Engineer, 3rd grade, temporarily transferred to Baluchistan, reported his arrival at Quetta on the afternoon of the 11th December, 1889, and is posted to the Civil Works Division.

The 28th December, 1889.

No. 23.—Mr. H. Humfress, Assistant Engineer, 1st grade, is granted one month's privilege leave, with effect from the 15th December, 1889, or such subsequent date as he may be able to avail himself of it.

A. C. BIGG-WITHER,
Joint Secy. to the Agent to the Govr.-Genl. & Chief Commr., British Baluchistan, P. W. D.

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 30th December, 1889.

No. 5678.—In accordance with Foreign Department Notification, No. 1963-G., dated the 6th November, 1889, Lieutenant-Colonel J. Burne, Bengal Staff Corps, Commandant, Malwa Bhil Corps, held charge of the current duties of the Office of Political Agent in Bhopawar, from the 13th October to the 17th December, 1889, both days inclusive.

By Order,

A. MARTINDALE,
First Asst. Agent to the Govr.-Genl. for Central India.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 26th December, 1889.

No. 5339-G.—Colonel S. B. Miles, Bo.S.C., Resident, Meywar, availed himself on the forenoon of the 21st December, 1889, of the six months' furlough in and out of India granted to him in Bombay G. O. No. 642, dated the 18th idem, making over charge of the Meywar Residency to Major E. A. Fraser, M.S.C., Officiating Political Agent, 2nd class.

No. 5357-G.—Second class Hospital Assistant No. 277, Kataroo Ram returned, on the 16th December, 1889, from the leave granted him in this Office Notification, No. 4378-G., dated 25th October, 1889.

By Order,

L. IMPEY, *Lieut.*,
for *First Asst. Agent to the Govr.-Genl., Rajputana.*

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 24th December, 1889.

No 33-A.—Lieutenant J. H. S. Murray, R.E., Assistant Engineer, passed the examination for promotion to 1st grade Assistant Engineer, laid down in Public Works Department Code, Volume I, Chapter II, paragraphs 9 to 11, on the 6th December, 1889.

G. E. SANFORD, *Colonel*,
Inspector General of Military Works.

Report of a Deserter or Absentee without leave from the 2nd Battalion, Durham Light Infantry, dated at Poona, this 28th day of December, 1889.

Number, Rank, and Name,—No. 515, Sergeant George Boyd.	Date of Enlistment,—15th February, 1882.
Age,—30 years 4 months.	At what Place Enlisted,—Glasgow.
Size,—5 feet 7 inches.	Parish and County in which Born,—Grangemouth, Stirling, Scotland.
Colour of—Complexion, fresh; Hair, fair; Eyes, blue.	Marks,—Small mole on right armpit.
Date of Desertion or Absence,—23rd December, 1889	Trade,—Sailor.
Place of Desertion or Absence,—Poona, East Indies.	Coat or Jacket,—, Waistcoat,—, Breeches or Trowsers,— } Regimentals.
	REMARKS,—Under 8 years' service.

G. A. LEE, *Colonel*,
Comdg. 2nd Battn., Durham Light Infy.

Report of a Deserter or Absentee without leave from the 2nd Battalion, Durham Light Infantry, dated at Poona, this 28th day of December, 1889.

Number, Rank, and Name,—No. 2341, Sergeant William Metcalf.	Date of Enlistment,—29th April, 1881.
Age,—28 years 3 months.	At what place Enlisted,—Sunderland.
Size,—5 feet 7 inches.	Parish and County in which born,—Carlisle, Cumberland.
Colour of—Complexion, fair; Hair, auburn; Eyes, blue.	Marks,—*Nil.*
Date of Desertion or Absence,—23rd December, 1889.	Trade,—Blacksmith.
Place of Desertion or Absence,—Poona, East Indies.	Coat or Jacket,—, Waistcoat,—, Breeches or Trowsers,— } Regimentals.
	REMARKS,—Under 9 months' service.

G. A. LEE, *Colonel*,
Comdg. 2nd Battn., Durham Light Infy.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R3-14*; per eight-ounce tin, *R7-4*; per pound tin, *R14*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R4-14*; per eight-ounce tin, *R9-4*; per pound tin, *R17-8*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سکونا فبري فيوج

يهه دوا کوئيناٹين کا عمده بدل هی اور کلکته کے بوٹانکل گارڈن يعنے کمپني باغ کے سوپرنٹنڈنٹ صاحب سے هرايک ملازم سرکاري واسطے سرکاري کام اور خيرات کے اور جو کوئي ايک مشت بيس پونڈ خريد کرنے والا هو وه نقد خريد کرنے کي شرط پر نيچے کے لکهے هوئے بهاؤ سے خريد کرسکتا هی يعنے — چار اونس کے ٹين کے تين روپی چودہ آنے ; آٹهه اونس کے ٹين کے سات روپی چار آنے ; ايک پونڈ کے ٹين کے چودہ روپی '

اور عوام الناس بوٹانکل گارڈن يعنے کمپني باغ کے سوپرنٹنڈنٹ صاحب سے بقيمت نقد نيچے کے لکهے هوئے بهاؤ سے خريد کرسکتے هين يعنے — چار اونس ٹين کے چار روپی چودہ آنے ; آٹهه اونس کے ٹين کے نو روپی چار آنے ; ايک پونڈ کے ٹين کے سترا روپی آٹهه آنے '

يهه دوا کلکته کے بڑے بڑے ولايتي اور ديسي دوا خانونمين بکتي هی ماسواے قيمت مذکورۂ بالا کے محصول ڈاک چار اونس ٹين کے چار آنے ; اور آٹهه اونس کے ٹين کے آٹهه آنے ; اور ايک پونڈ کے ٹين کے بارہ آنے '

POST OFFICE.

NOTIFICATIONS.

Unclaimed Letters held in the Calcutta General Post Office on 31st December, 1889.

Brown, A.	MacGregor, A.	Tines, Herren.
Cohen, A. M.	Mitchell, T. C. A.	Thompson, G. T.
Heaney, Captain A. M.	Murray, C.	Turnbull, J.
Lamden, G.	Sinclair, Hamilton & Co.	Wroughton, W. R. & Co.

Letters marked "Care of Post Office."

Andrades, P. A.	Carpendale, W. M.	Filleul, Rev. S. E. V.
Aynfield, F.	Carroll, J.	Fisk, F. M.
Atkinson, F. S.	Charley, R.	Fletcher, Neil.
Barker, F. W.	Chatterton, J.	Fowler, Miss.
Barnes, W.	Comal, Mrs. A.	Fraiser, H. C.
Barrington, Hon. E. W.	Cooper, H. J.	Francis, A. M.
Bates, Miss, E. K.	Cooper, W.	Gage, Major.
Bather, H. R.	Cortulé, Capt.	Gellett, Cecil S.
Baxter, Mrs.	Cornelius, H.	Gibb, C.
Belitski, R.	Courage, R.	Glover, W. E.
Bennett, J. J. T.	Courtney, F. S.	Godwin, George.
Berkeley, C. M.	Culbard, Mrs.	Gracewood, Geo.
Boland, J.	Davis, Mrs. G.	Gray, James.
Bolton, J. M. L.	Dickson, Mrs. E.	Greve, E. C.
Brown, W.	Donatella, A.	Griffin, Miss.
Brownlow, Miss.	Doughty, Mr.	Hamilton, J. R.
Bruce, R. G.	Drakeford, A.	Hamion, Alexes.
Burrows, C. J.	Dunlo, Viscount.	Hardy, Mrs. M.
Carrapaett, Mr.	Elliott, K.	Hawksworth, Mrs.

Letters marked "Care of Post Office,"—contd.

Herklotts, A.	Mathewson, F.	Rubie, Phil. C.
Heseltine, H. H.	McAdoo, Mr.	Salomon, C.
Hewett, A. B.	McKenzie, Mrs. D.	Sano, T.
Higgins, C. C.	McNair, Miss.	Sheumon, John.
Hilton, R. W.	Menzies, C.	Shrewsbury, Miss.
Hodge, Mrs. George.	Meyer, A. T.	Shwartz, L.
Hosack, D. D. F.	Miller, G.	Shworth, T. K.
Hosie, J.	Morshead. L.	Sisam, Rev. W. B.
Hulton, Mrs. R.	Murphy, John.	Smith, M. O.
Keane, J. J.	Ogden, J.	Steinhart, Mr.
Keisler, Dr. F. L.	Palmer, Mrs. M.	Taylor, C.
Keith, Surgeon-Major J. F.	Partridge, Guard.	Thomas, G. T.
Keogh, Mrs. M. C.	Percival, Percy.	Thompson & Co.
Laehs, R.	Platts, Mrs. S. K.	Tienes, Richard.
Lamb, E. G.	Powell, F.	Tomkyns, Geo.
Landie, Miss E.	Prenter, Miss.	Waddell, Alex.
Latham, Mrs.	Remmington, Capt. F. A.	Walter, F.
Leigh, Mrs.	Rennard, J. R.	Watson, Andrew.
Livermore, H. A.	Revie, S.	Westmacott, H. H.
Livesay, T.	Ricket, Mrs.	Williamson, C.
Lloyd, Willis.	Robins, J.	Willoughby, Hon. G. H. D.
Maitland, A.	Rogerson, Miss A.	Woodhouse, G.
Major, A.		

Registered Letters.

Aitkin, D.	Guiseppe, Celestini.	Scott, J. D.
Bennett, J. J. T.	Hogens, Charles.	Wallace, Miss H.
Edwards, C.	Houghton, D. W.	Wallace, Mrs. W. V.
Eglinton, C. A.	MacLeod, D J	Westmacott, F. H.
Gibbs, Chas.	Marsland, W.	Whittaker, Hariet.

Unclaimed Letters held in the Barrackpore Post Office on the 30th December, 1889.

Ashburner, Geo.	Feddy, Miss C. S.	Lindsay, Esq.
Boulmer, Capt.	Fergusson, H. F.	Rickett, E. W.
Brown, Miss.	Hitah, E.	Rydquist, C. F.
Brown, Miss Edith.	Howatson, Mrs.	Stuart, C. H.
Caivi e, J.	Howatson, Mrs. F.	Taylor, A. E.
Cock, C.	King, Peter W.	Thompson, H. D.

JOHN OWENS,
Offg. Presidency Postmaster, Calcutta.

The 4th January, 1890.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
	1889.	
Egypt, Europe, America, Cape Colonies, through United Kingdom	7th Jany.	Per P. & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets)	6th "	Ditto.
Mauritius, Mahé (Seychelles), Mayotte, Nossi Be and Réunion	7th "	Ditto.
Zanzibar, Mozambique, Delagoa Bay, Natal, and Cape Colonies	7th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan	13th "	Ditto.
Australia, New Zealand and Tasmania	13th "	Ditto.
Colombo	8th "	Per P. & O. Str. *Rohilla.*
Straits, China and Japan	7th "	Per Steamer *A. Apcar.*
Rangoon and Moulmein	7th "	Per Steamer *Kistna.*
Ditto ditto	10th "	Per Steamer *Putiala.*
Akyab, Kyaukpyu, Sandoway and Rangoon	8th "	Per Steamer *Coconada.*
Rangoon	4th "	Per Steamer *Canning.*
Mauritius	6th "	Per Steamer *Mombassa.*

N.B.—The letter-box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M. precisely; after which hour Inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna will be received up to 7-30 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7-30 P.M. for despatch by any Foreign Mails despatched the same night.

E. HUTTON,
Presidency Postmaster, Calcutta.

METEOROLOGICAL PUBLICATIONS FOR SALE.

At the Meteorological Office, No. 5, Russell Street; also at Messrs. Thacker, Spink & Co., at the prices specified below :—

Report on the Meteorology of India in 1875, 4to, 89 pages text, 297 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1876, 4to, 97 pages text, 340 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1877, 4to, 193 pages text, 375 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1882, 4to, 152 pages text, 298 pages tables, 8 charts. R8.

Report on the Meteorology of India in 1883, 4to, 150 pages text, 305 pages tables, 9 charts. R8.

Report on the Meteorology of India in 1884, 4to, 153 pages text, 305 pages tables, 4 charts. R8.

Report on the Meteorology of India in 1885, 4to, 202 pages text, 315 pages tables, 4 charts. R8.

Report on the Meteorology of India in 1886, 4to, 228 pages text, 322 pages tables, 5 charts, R8.

Indian Meteorological Memoirs, Vol. I, Part I, 4to, 118 pages, 9 plates. R2-8.

Indian Meteorological Memoirs, Vol. I, Part II, 4to, 63 pages, 4 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part III, 4to, 86 pages, 2 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part IV, 4to, 62 pages, 8 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part V, 4to, 57 pages, 10 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part VI, 4to, 62 pages. R1-8.

Indian Meteorological Memoirs, Vol. II, Part I, 4to, 78 pages, 9 plates. R1-8.

Indian Meteorological Memoirs, Vol. II, Part II, 4to, 69 pages, 9 plates. R1-8.

Indian Meteorological Memoirs, Vol. II, Part III, 4to, 68 pages, 3 plates. R1-8.

Indian Meteorological Memoirs, Vol. II, Part IV, 4to, 232 pages, 7 plates. R3.

Indian Meteorological Memoirs, Vol. II, Part V, 4to, 26 pages, 1 plate. R1.

Indian Meteorological Memoirs, Vol. II, complete, in cloth. R10.

Indian Meteorological Memoirs, Vol. III, Part I, 4to, 116 pages, 7 plates. R2.

Indian Meteorological Memoirs, Vol. III, Part II, 4to, 138 pages, 12 plates. R2.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 4, 1890

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Fifty-second Annual General Meeting of Subscribers of the above institution will be held in the Town Hall, on Wednesday, the 29th January, 1890, at 3 P.M., to receive the report of the Directors and to consider such matters as may then be submitted.

By order of the Directors,
W. H. RYLAND,
Secretary.

CALCUTTA,
The 31st December, 1889.

PROMISSORY NOTES.

Lost.

The Government Promissory Note, No. 062851, of the 16th January, 1872, for ₹500, originally standing in the name of Pramatha Nath Bose, and last endorsed to Srimati Surnomoyi Debi, the proprietress, by whom it was never endorsed to any other person Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for accrued interest and for the issue of a duplicate in favour of the proprietress.

SRIMATI SURNOMOYI DEBI,
No. 4, Gossain's Lane,
Calcutta

Lost.

The Government Promissory Note, No 277677, of the 4 per cent. of 1865, for ₹1,000, originally standing in the name of Roger Thompson Darwin, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

R. T. DARWIN,
Civil Surgeon,
Fort Stedman,
Upper Burma.

Stolen.

The upper halves of two Government Promissory Notes, numbered 113093 and 164317, of the 4 per cent. of the 1st day of February, 1843, respectively, for ₹1,000 each, originally standing in the name of Loke Nauth Mullick and Delsukray, respectively, and last endorsed to Kashiram Hardyal of Calcutta, who endorsed them in blank to the proprietor Gangaram Surajmal, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

GANGARAM SURAJMAL,
No. 376, Kalkadevi Road,
Bombay

Stolen.

The Government Promissory Note, No. 160426, of the 4 per cent. of 1865, for ₹1,000, and the Government Promissory Note, No. 205964, of the 4 per cent. of 1865, for ₹1,000, the former originally standing in the name of the Bank of Bengal, last endorsed to Soorendra Nath Mookerjee, who in January last endorsed to his wife Shrimoti Khiroda Debya, by whom it was never endorsed to any other person the

latter originally standing in the name of Comptroller General, last endorsed to Soorendra Nath Mookerjee, who in January, 1889, endorsed to his wife Shrimoti Khiroda Debya, by whom it was never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

SOORENDRA NATH MOOKERJEE,
Resident of Berrijhatty, under Serampore,
Zillah Hooghly,
at present residing at Dholy, viâ Dholy Post Office,
Zillah Mozufferpore.

Destroyed.

The Government Promissory Note, No. 029771, of the 4 per cent. loan of 1879, for ₹500, standing in the name of Babu Sarbessur Mitra, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of a duplicate in favour of the proprietor, after two years from date of last advertisement.

SARBESSUR MITRA,
Asansol.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 4, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 3rd January, 1890:—

NO. 1 OF 1890.

A Bill to amend the Central Provinces Civil Courts Act, 1885.

WHEREAS it is expedient to amend the Central Provinces Civil Courts Act, 1885; It is hereby enacted as follows:—

1. In section 16 of the Central Provinces Civil Courts Act, 1885, there shall be inserted after the words "Code of Civil Procedure" the words and figures "and in the Provincial Small Cause Courts Act, 1887"; and for the proviso to the same section the following shall be substituted, namely:— XVI of 1885 IX of 1887.

Amendment of section 16 of Act XVI of 1865.

"Provided that, except in so far as it may affect the exclusive jurisdiction of a Court of Small Causes or a Court invested with the jurisdiction of a Court of Small Causes, a direction given under this section shall not empower any Court to exercise any powers or deal with any business beyond the limits of its proper jurisdiction."

STATEMENT OF OBJECTS AND REASONS.

THE object of this measure is to provide that, notwithstanding the provisions of the Provincial Small Cause Courts Act, 1887, regarding the exclusive jurisdiction of Courts of Small Causes and of Courts invested with the jurisdiction of a Court of Small Causes, the business of the Civil Courts in the Central Provinces may be distributed between the ordinary Courts and the Courts of Small Causes and Courts invested with the jurisdiction of a Court of Small Causes. Under section 11 of the Central Provinces Civil Courts Act, 1885, Naib-tahsildars may be invested with jurisdiction to try suits of the nature cognizable in a Court of Small Causes up to a value not exceeding fifty rupees. The Courts of Naib-tahsildars so invested dispose of a very large number of petty civil suits. By section 13 of the same Act the Chief Commissioner is empowered to confer the jurisdiction of a Court of Small Causes on any Assistant Commissioner of the first or of the second class. Sections 16 and 32 of the Provincial Small Cause Courts Act, 1887, however, provide that a suit cognizable by a Court of Small Causes or by a Court invested with the jurisdiction of a Court of Small Causes shall not be tried by any other Court having jurisdiction within the local limits of the jurisdiction of the Court of Small Causes, or the Court invested with the jurisdiction of a Court of Small Causes, by which the suit is triable. Consequently, it is not possible to confer on an Assistant Commissioner the powers of a Court of Small Causes without at the same time depriving the Naib-tahsildars, and to a certain extent the Tahsildars, of their jurisdiction. It has not, therefore, been found practicable to use the power conferred on the Chief Commissioner by section 13 of the Central Provinces Civil Courts Act. It is desirable that the object which the Legislature had in view in enacting that section should be carried out and that there should be a more extended use of Small Cause Court powers.

The Bill, therefore, proposes to meet the difficulty by amending section 16 of the Central Provinces Civil Courts Act so as to enable the Commissioner and the Deputy Commissioner to distribute the civil business between the Courts under their control without being restrained by the provisions of sections 16 and 32 of the Provincial Small Cause Courts Act. They will thus be able to provide that suits which are cognizable by the Courts of the Naib-tahsildar or the Tahsildar shall be disposed of by those Courts, and that only those Small Cause Court cases which are beyond their jurisdiction shall be tried by the Assistant Commissioner who is invested with Small Cause Court powers.

The 2nd January, 1890.

R. J. CROSTHWAITE.

S. HARVEY JAMES,
Secretary to the Government of India.

The Gazette of India.

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CALCUTTA, SATURDAY, JANUARY 4, 1890.

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PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT., CAP. 67.

The Council met at Government House on Friday, the 3rd January, 1890.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
His Excellency the Commander-in-Chief, Bart., V.C., G.C.B., G.C.I.E., R.A.
The Hon'ble Lieutenant-General Sir G. T. Chesney, K.C.B., C.S.I., C.I.E., R E.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble Sir C A. Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S.I.
The Hon'ble Sir D. M. Barbour, K.C.S.I.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of Vizianagram.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Churn Laha, C.I.E.
The Hon'ble G. H. P. Evans.
The Hon'ble Muhammad Ali Khan.
The Hon'ble R. J. Crosthwaite.
The Hon'ble Sir A. Wilson, Kt.

ACT XXV OF 1867 AMENDMENT BILL.

The Hon'ble MR. HUTCHINS moved that the Bill to amend Act XXV of 1867 (*Printing-presses and Books*) be referred to a Select Committee consisting of the Hon'ble Mr. Scoble, the Hon'ble Syud Ameer Hossein, the Hon'ble Mr. Crosthwaite and the mover, with instructions to report within two months.

The Motion was put and agreed to.

CENTRAL PROVINCES CIVIL COURTS ACT AMENDMENT BILL.

The Hon'ble MR. CROSTHWAITE moved for leave to introduce a Bill to amend the Central Provinces Civil Courts Act, 1885. He said :—

"The measure, my Lord, which I ask leave to introduce is a very simple one and is intended to facilitate the disposal of business by the Civil Courts in places where there are Courts which have the powers of Courts of Small Causes. Section 13 of the Central Provinces Civil Courts Act, 1885, empowers the Chief Commissioner to confer upon the Court of an Assistant Commissioner of the first or of the second class the jurisdiction of a Judge of a Court of Small Causes in suits of a value not exceeding a specified amount. If, however, this jurisdiction is conferred on the Court of an Assistant Commissioner, it follows that, by reason of the provisions of sections 16 and 32 of the Provincial Small Cause Courts Act, 1887, that Court will have exclusive jurisdiction in suits which are cognizable by a Court of Small Causes. Now, in the Central Provinces, a large amount of petty litigation is disposed of by the Courts of the Tahsildar and Naib-tahsildar. The Courts of the Tahsildar have jurisdiction in suits of which the value does not exceed Rs. 300, and the Naib-tahsildar may be invested with power to try Small Cause Court cases of a value not exceeding Rs. 50. Consequently, if an Assistant Commissioner is invested with Small Cause Court powers within a local area, many of the cases disposed of by the Tahsildar and all the cases cognizable by the Naib-tahsildar within that area will have to be dealt with by the Assistant Commissioner. The result then of investing the Assistant Commissioner with the powers of a Court of Small Causes would be to remove a number of petty cases from the inferior Courts, to deprive the Naib-tahsildar of his jurisdiction, and at the same time to impose more work on the Assistant Commissioner than he could dispose of. It has not, therefore, been found practicable to carry out the intention of the Legislature and to confer upon Assistant Commissioners the powers of a Court of Small Causes. As the law stands, the Local Government must either refrain from investing them with those powers, or it must transfer to the superior and more expensive Courts a mass of petty litigation which is now satisfactorily disposed of by the inferior Courts. To meet this difficulty the Bill proposes to amend section 16 of the Central Provinces Civil Courts Act, so as to enable the Commissioner or Deputy Commissioner to distribute the business of the Civil Courts as he thinks fit notwithstanding the provisions of the Provincial Small Cause Courts Act regarding the exclusive jurisdiction of Courts of Small Causes and Courts invested with the powers of a Court of Small Causes. It will thus be possible to arrange so that all Small Cause Court suits exceeding in value a certain amount shall be disposed of by an Assistant Commissioner as a Small Cause Court, while all such suits of a lower value are left to be dealt with by the Tahsildar and Naib-tahsildar. It is considered that a more extensive use of Small Cause Courts will be of advantage to the public. The civil business will be more promptly disposed of, and at the same time relief will be afforded to the Appellate Courts."

The Motion was put and agreed to.

The Hon'ble MR. CROSTHWAITE also introduced the Bill.

The Hon'ble MR. CROSTHWAITE also moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in the Central Provinces Gazette in English and in such other languages as the Local Administration thinks fit.

The Motion was put and agreed to.

The Council adjourned to Thursday, the 16th January, 1890.

S. HARVEY JAMES,

Secretary to the Govt. of India,
Legislative Department.

FORT WILLIAM;
The 3rd January, 1890.

SUPPLEMENT TO

The Gazette of India.

No. 1.} CALCUTTA, SATURDAY, JANUARY 4, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

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GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending 8 a.m. on Monday, December 23rd, 1889.

The settled and practically rainless weather which has prevailed over the Indian region during the past few weeks has continued, during the week under review, over the greater part of India, but has ceased suddenly over Burma, the Bay and the south of the Peninsula under the influence of a well-marked cyclonic storm which struck the extreme south of the Peninsula on the morning of the 18th. Over the regions affected by the storm, equally unsettled weather has prevailed and the rainfall around the centre was heavy.

The chart of the 17th showed a slight but well-defined disturbance over the south-east of the Bay, and fresh cyclonic winds prevailed there. In other parts of India there was very little change in the general distribution, though the barometer had fallen almost everywhere. On the morning of the 18th the centre of the depression lay over Palko Strait, the storm having drifted slowly westward during the preceding twenty-four hours. The wind had shifted to north-east along the east coast of the Peninsula and to east-south-east at Negapatam and Colombo. It was blowing freshly at several of the Bay stations. The local barometric fall at Tavoy and the shift of wind to north-west there was the first sign of a new disturbance. On the 19th the changes in connection with the storm in Southern India were not very clear. Apparently the storm itself had to a great extent

filled up without much further movement, but that low pressures had been propagated westward to the Travancore coast. There was very little change in the barometric distribution in Northern and Central India, but in the south the lowest readings were reported from the Malabar Coast. The barometric fall at Tavoy had increased and spread in a modified degree to Lower Burma. The wind was north-north-westerly at Tavoy with rain. The reports of the 20th showed that the barometer had fallen everywhere, but that the depression in the south had entirely disappeared. Relatively low readings were however reported from off the Malabar Coast. The barometer had fallen very briskly in Tenasserim and Lower Burma and the wind had shifted to north-east at Tavoy, showing apparently that the disturbance which had occasioned the northerly winds and rain at that station had passed on to the westward. The lowest pressures of the Indian region lay over the Andaman Sea. On the 21st the wind had shifted to east and east-south-east in Tenasserim and Lower Burma, and the barometer had begun to rise there, while the wind had backed on the Madras Coast and the barometer had begun to fall; hence it was evident that the depression had commenced its passage across the Bay. In most other parts of India the barometer was rising or steady, but in Sind a brisk fall had commenced. On the 22nd the wind was still easterly and the barometer rising in Burma, while on the east coast of the Peninsula several stations reported a slight fall and the wind had shifted to north-east at Vizagapatam. At Diamond Island a severe easterly gale had prevailed. In other parts of India than those affected by the depression, the barometer had risen and the winds were unchanged. On the 23rd the storm over the Bay was close to the west side, so that, while the gale at Diamond Island had ceased, the wind on the opposite side had increased and was blowing strongly at Madras. The barometer was falling in Deltaic Bengal, and on the Orissa, Circars and Carnatic Coast, while it was rising elsewhere.

Temperature.—The returns of temperature show that over the whole of Northern India, *i.e.*, to the north of a line joining Surat and Cuttack, the mean temperature has been largely above the normal average, but that to the south of that line the weather has on the whole been cooler than usual. The greatest excess was in the Punjab, the North-Western Provinces, Sind, and Rajputana, where on some days it amounted to between 4° and 5°. The only considerable deficiency was in Bombay on the 17th, when there was a mean defect of 2½°. On the Punjab hills the excess was nearly as large as on the plains. One of the warmest days in North-Western India was the 22nd when the maximum and minimum readings at the following stations exceeded the normal average by the amounts given below:—

Stations	Maximum.	Excess	Minimum.	Excess.	Mean excess.
	°	°	°	°	°
Sirsa	83·5	10 0	45·1	3 6	6·8
Rawalpindi	75·0	9 0	42·0	5·6	7·3
Peshawar	73·2	7 3	44 9	7 9	7 6
Murree	60·6	7 8	43 8	5·2	6·5
Quetta	71·0	15·2	35·3	8·3	11·8

The maximum temperature on this day in Calcutta was 75°, a reading which was exceeded, by from 8° to 10°, at a great many stations in North-Western India.

The following Table shows the variations of the mean temperature of the present and of the past weeks from the normal average :—

PROVINCES.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
	°	°
Burma	—0·2	+0·2
Bengal	—1·1	+1·4
North-Western Provinces	—1·0	+2·7
Punjab	+0·5	+4·1
Bombay	—2·1	—0·5
Central Provinces	—1·7	+2·3
Guzerat and Central India	—1·1	+2·9
Sind and Rajputana	—0·2	+3·7
Madras	—1·6	—0·4

The mean temperature of the week under review is thus higher than that of last week by between 3½° and 4° in the North-Western Provinces, the Punjab, the Central Provinces, Central India, and Sind and Rajputana, by 2½° in Bengal, by 1½° in Bombay, by about 1° in Madras, and by ½° in Burma.

Rain—In greater or less amounts has fallen over the whole of Burma and the south of the Peninsula, but in no other part of the Indian region. There are thus thirteen divisions reporting rainfall and thirty-eight reporting no rainfall. In the case of the thirteen divisions reporting rainfall the amount received was in every instance in excess of the average. The largest absolute excess was in parts of Madras where nearly four times the average was received.

The daily distribution was briefly as follows :—On the 17th slight showers were reported from Madras, Negapatam, and Colombo, and on the 18th, while rain continued and was heavier at these stations, the fall had extended inland to Cuddapah, Bangalore, Trichinopoly, Madura, Coimbatore, and Wellington. A slight local shower was also reported from Murree. On the 19th rain was falling all over the south of the Peninsula—heavily at Madras and Negapatam—and had commenced at Tavoy. On the 20th rain continued to fall all over the south of the Peninsula and in Burma was reported from Tavoy and Bassein. On the 21st rain had ceased in the Carnatic, but continued in Malabar, while all the Burmese stations from Diamond Island round to Tavoy reported slight amounts. On the 22nd rain had altogether ceased in the Peninsula, but continued in Lower Burma. On the 23rd the only rain reported was at Akyab.

The Table at the close shows that there has been slightly excessive rain in Burma and Malabar and largely excessive rain in the Madras Presidency from Cuddapah southward. Hence the seasonal deficiency in the southern divisions has been sensibly diminished. In North-Western India, on the contrary, where rain still holds off, the deficiency of rain is large and is, now that the cold weather rains are normally due, largely increasing.

Province.	Division.	Rainfall data for week ending 23rd December 1889			Rainfall data from October 15th to 23rd December 1889.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 23rd December.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
Burma	Tenasserim	0·16	0	+0·16	16·94	5·02	+237
	Lower Burma	0·09	0·01	+0·08	7·51	5·97	+ 26
	Central do.	0·02	0·01	+0·01	6·08	4·12	+ 48
	Upper do.	0·05	?	?	3·70	?	?
	Arakan	0·05	0·03	+0·02	7·44	5·71	+ 30
Bengal and Assam	Eastern Bengal	0	0·04	—0·04	7·33	4·11	+ 78
	Assam (Surma)	0	0·10	—0·10	4·59	3·86	+ 19
	Do. (Brahmaputra)	0	0·05	—0·05	1·44	2·92	— 51
	Deltaic Bengal	0	0·05	—0·05	9·52	3·08	+209
	Central do.	0	0·04	—0·04	3·57	2·50	+ 43
	North do.	0	0·07	—0·07	0·69	2·59	— 73
	Orissa	0	0·15	—0·15	15·44	5·86	+160
	Chutia Nagpur	0	0·16	—0·16	2·99	1·98	+ 51
	Behar (South)	0	0·06	—0·06	0·54	1·68	— 68
	Do. (North)	0	0·05	—0·05	0·42	1·41	— 70
North-Western Provinces and Oudh.	North-Western Provinces (East)	0	0·08	—0·08	1·23	0·97	+ 27
	Oudh (South)	0	0·15	—0·15	0·05	0·58	— 91
	Do. (North)	0	0·13	—0·13	0·04	0·47	— 92
	North-Western Provinces (Central)	0	0·09	—0·09	0·01	0·51	— 98
	North-Western Provinces (West)	0	0·09	—0·09	0	0·29	—100
	North-Western Provinces (Sub-montane)	0	0·12	—0·12	0·14	0·62	— 77
Punjab	Punjab (South)	0	0·12	—0·12	0	0·39	—100
	Do. (Central)	0	0·14	—0·14	0	0·49	—100
	Do. (Sub-montane)	0	0·19	—0·19	0	0·80	—100
	Do. (Hill Districts)	0	0·62	—0·62	0	1·91	—100
	Do. (North-West)	0	0·15	—0·15	0·02	1·30	— 98
	Do. (West)	0	0·06	—0·06	0	0·33	—100
Bombay and Malabar Coast Districts (Madras).	Malabar	0·78	0·25	+0·54	11·45	11·35	+ 1
	Madras (South Central)	0·98	0·65	+0·33	5·84	12·03	— 51
	Coorg	0·49	0·30	+0·19	12·25	9·04	+ 36
	Mysore	0·21	0·19	+0·03	2·31	4·35	— 65
	Konkan	0	0·02	—0·02	4·90	2·02	+145
	Bombay—Deccan	0	0·10	—0·10	5·10	3·70	+ 38
	Hyderabad (North)						
	Khandeish	0	0·18	—0·18	1·26	2·94	— 57
Central Provinces and Berar	Berar	0	0·18	—0·18	3·14	2·63	+ 19
	Central Provinces (West)	0	0·18	—0·18	2·95	1·46	+102
	Do. (Central)	0	0·09	—0·09	1·72	1·27	+ 35
	Do (East)	0	0·04	—0·04	1·97	1·27	+ 55
Bombay (North)	Guzerat	0	0·01	—0·01	0·02	0·53	— 96
	Kathiawar	0	0·01	—0·01	0	0·29	—100
	Sind	0	0·03	—0·03	0·01	0·14	— 93
Rajputana and Central India.	Central India (East)	0	0·11	—0·11	0·13	0·95	— 86
	Rajputana (East), Central India (West)	0	0·08	—0·08	0	0·48	—100
	Rajputana (West)	0	0·02	—0·02	0	0·16	—100
Madras	East Coast (North)	0	0·17	—0·17	12·26	8·95	+ 37
	Do. (North) (a)	0	?	?	8·90	?	?
	Hyderabad (South)	0	0·06	—0·06	2·46	2·16	+ 14
	Madras (Central)	0·35	0·10	+0·25	4·91	4·55	+ 8
	East Coast (Central)	1·52	0·45	+1·07	10·27	14·60	— 29
	Do. (South)	4·91	1·28	+3·63	10·26	16·95	— 39
	Madras (South)	1·81	0·74	+1·07	4·25	13·04	— 67

W. L. DALLAS,

Assistant Meteorological Reporter to the Government of India.

SIMLA, *26th December, 1889.*

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 28th December.*—Rainfall good in Godavari, Madras, Chingleput, North Arcot, Nilgiris and South Canara; none in Bellary Kurnool, Tinnevelly; slight in Kistna, Tanjore, Madura and Coimbatore, and moderate elsewhere. Crops improving after the recent rains, but withering in parts of South Arcot, Madura, Tinnevelly, Coimbatore, Salem and Ellore. Prices generally falling or stationary. General prospects much improved.

Bombay.—*For week ending 31st December.*—Late crops withering for want of rain in parts of the Deccan and Karnatak, otherwise generally good. Cotton prospects generally favourable. Opium sowing in Baroda completed. Fodder generally sufficient and agricultural stock good.

Bengal.—*For week ending 31st December.*—Rainfall during the week very slight, and confined to a few districts only. Rice harvest for the most part over, and the general outturn for the whole Province is expected to be average or nearly so. *Rabi* crops generally doing well, but in want of a little rain in Behar. Poppy and tobacco promising. Sugarcane generally reported on well, except in places in the Rajshahye Division, where it is but an indifferent crop. Cultivation of *boro*, or spring rice, has begun. Price of rice almost stationary during the week

North-Western Provinces and Oudh.—*For week ending 2nd January.*—No rain. *Rabi* crops doing fairly well. Prices are steady, and supplies ample.

Punjab.—*For week ending 1st January.*—No rain. Prices rising in Delhi, Shahpur and Peshawar, and stationary elsewhere. Sowings of *rabi* crops nearly over. Rain badly wanted throughout the Province. Crops are suffering from want of rain in several districts. The *rabi* prospects are reported discouraging in Peshawar and average in Rawalpindi. Fodder sufficient in all districts except Peshawar. Poppy weeding commenced in Jullundur.

Central Provinces.—*For week ending 1st January.*—Weather clear and cold. Harvesting of *kharif* crops continues. *Rabi* crops generally in good condition, but rain is required for them in some places, especially in parts of the Saugor district. Prices steady.

Burma.—*For week ending 28th December.*—There was slight rain in Bassein and Amherst in Lower Burma, and slight rain generally in all districts of Upper Burma, except Pyinmana. The price of paddy has fallen slightly in Thôngwa and risen slightly in Prome; elsewhere in Lower Burma, there are no fluctuations. In Upper Burma, a fall is noticeable in Katha; elsewhere prices remain unchanged. With the exception of part of the Prome District where some crops were damaged for want of late rains, the crops throughout the Province promise well. The food supply is sufficient.

Assam.—*For week ending 1st January.*—Weather cold and seasonable. Reaping of winter rice continues, gathering of pulses commenced, and tea pruning going on.

Mysore and Coorg.—*For week ending 1st January.*—Slight rain throughout Mysore. Standing crops good. Sowing operations commenced. Outturn of harvests generally favourable. Prices have fallen in Bangalore and Mysore Districts, but are slightly higher in Tumkur.

Rainfall ·6 in Coorg. Harvest in progress.

Berar and Hyderabad.—*For week ending 1st January.*—Weather clear and cold in Berar. Reaping of *jowari* nearly finished. Threshing in progress. Cotton-picking continues. *Rabi* in good condition. Fodder sufficient. Prices unchanged.

No report received for Hyderabad.

Central India.—No report received.

Rajputana.—*For week ending 1st January.*—Agricultural operations satisfactory. Standing crops good, but somewhat damaged by locusts in Merwara. Agricultural stock generally good. Pasturage or fodder generally sufficient; dear in Merwara. Prices generally steady.

Nepal.—*For week ending 26th December.*—No rain. Cold and clear weather. Wheat progressing.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XXXVI OF 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Week ending 8th December, 1888. Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Week ending 7th December, 1889. Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Total Receipts from 1st April to 8th December, 1888. Total.	Per mile open per week.	Total Receipts from 1st April to 7th December, 1889. Total.	Per mile open per week.	Total Increase in 1889-90.	Total Decrease in 1889-90.
			R	R		R	R	R	R	R	R	R	R
	State Lines worked by Companies.												
14th Dec., 1889	East Indian	1,514	9,17,653	606	1,526	(a) 9,56,064	627	2,94,68,847	541	(a)2,94,86,587	537	17,740	...
14th ditto	Patna-Gya	57	6,822	120	57	8,465	149	3,39,558	165	3,39,467	165	...	91
...	Dildárnagar-Gházipur	12	813	68	...	(b)	...	43,159	100	(b)	...	...	43,159
...	Sindia	75	5,861	78	...	(c)	...	2,42,690	90	(c)	...	...	2,42,690
7th Dec., 1889	Rajputana-Malwa	1,664	3,40,897	205	1,672	3,96,000	237	1,22,87,923	205	1,30,04,447	218	7,16,524	...
14th ditto	Bengal-Nágpur (d)	213	35,608	167	305	(e)37,541	123	9,75,137	145	(e)11,81,555	109	2,06,418	...
14th ditto	Southern Mahratta(f)	854	69,948	82	978	85,873	88	26,95,026	88	27,78,911	87	83,885	...
14th ditto	Ditto Mysore Section	140	10,111	72	296	20,130	68	4,06,988	81	6,55,273	71	2,48,285	...
7th ditto	Indian Midland	136	11,316	83	746	(g) 79,820	107	4,49,893	92	(g)20,57,811	84	16,07,918	...
7th ditto	Villupuram-Guntakal, Nellore Branch	83	4,336	52	83	4,764	57	1,70,415	57	1,70,870	57	455	...
	Bareilly-Pilibhit	36	1,902	53	36	2,449	68	57,575	46	71,079	56	13,504	...
	TOTAL	4,784	14,05,267	294	5,699	15,91,106	279	4,71,37,211	275	4,97,46,000	252	26,08,789	...
	State Lines worked by Government.												
7th Dec., 1889	North-Western (h)	2,411	5,22,468	217	2,477	6,63,228	268	1,75,00,581	202	1,92,72,019	217	17,71,438	...
4th ditto	Oudh and Rohilkhand	692	1,27,424	184	692	1,64,546	238	46,24,510	186	51,54,190	207	5,29,680	...
7th ditto	Bengal Central	125	11,760	94	125	15,900	127	5,01,699	111	5,25,855	117	24,156	...
14th ditto	Wardha Coal	45	22,348	497	45	16,470	366	5,49,693	339	5,36,370	332	...	13,323
7th ditto	Eastern Bengal	673	2,33,001	346	747	2,96,500	397	73,85,626	285	77,28,388	298	3,42,762	...
14th ditto	Nalháti	27	1,783	66	27	1,885	70	68,971	71	66,309	68	...	2,662
14th ditto	Tirhoot	273	35,144	129	273	49,206	180	11,36,546	124	13,30,608	139	1,94,062	...
14th ditto	Lucknow-Sitapur-Sihramau	105	4,982	47	105	7,175	68	1,72,106	46	2,17,730	58	45,624	...
7th ditto	Jorhát	31	1,247	40	30	1,108	37	42,288	39	42,222	43	...	66
7th ditto	Cherra-Companyganj	7	214	31	7	279	40	5,629	22	7,208	29	1,579	...
7th ditto	Burma (i)	441	59,042	134	553	83,219	150	20,21,228	148	31,10,275	161	10,89,047	...
	TOTAL	4,830	10,19,413	211	5,081	12,99,516	255	3,40,08,877	198	3,79,91,174	208	39,82,297	...
	Lines worked by Guaranteed Companies.												
7th Dec., 1889	Madras	840	1,55,126	185	840	1,80,867	215	58,52,901	194	64,04,616	213	5,51,715	...
7th ditto	South Indian	654	92,315	141	654	1,03,876	159	38,03,531	162	39,86,668	170	1,83,137	...
7th ditto	Great Indian Peninsula	1,504	(j)7,71,464	513	1,447	(k)8,83,962	611	(j)2,74,24,044	508	k2,23,17,539	431	...	51,06,505
7th ditto	Bombay, Baroda and Central India (l)	461	2,48,048	538	461	2,60,000	564	83,48,371	503	85,60,675	518	2,12,304	...
	TOTAL	3,459	12,66,953	366	3,402	14,28,705	420	4,54,28,847	365	4,12,69,498	338	...	41,59,349
	GRAND TOTAL (GUARANTEED AND STATE)	13,073	36,91,633	282	14,182	43,19,327	305	12,65,74,935	271	12,90,06,672	257	24,31,737	...
	GROSS ESTIMATED EXPENSES	...	..	...	...	...	...	6,60,67,008	141	6,75,30,120	135	14,63,112	...
	NET RECEIPTS	...	...	...	...	...	...	6,05,07,927	130	6,14,76,552	122	9,68,625	...
	Assisted Companies												
14th Dec., 1889	Tárakeshwar	22	4,516	205	22	4,706	214	1,92,917	244	1,89,776	240	...	3,141
7th ditto	Dibru-Sadiya	78	7,581	97	78	7,814	100	3,06,493	109	3,28,705	117	22,212	...
14th ditto	Bengal and North-Western	376	33,795	90	376	37,530	100	15,48,717	114	15,99,844	119	51,127	...
	Rohilkhand-Kumaun	67	4,406	66	67	6,579	98	2,55,142	109	2,83,976	121	28,834	...
	TOTAL	543	50,298	93	543	56,629	104	23,03,269	118	24,02,301	123	99,032	...
	Native States.												
14th Dec., 1889	His Highness the Nizam's Guaranteed	310	37,354	120	354	51,238	145	11,61,467	110	15,89,666	125	4,28,199	...
14th ditto	His Highness the Gaekwar's	59	3,014	51	59	3,270	55	92,825	44	92,280	44	...	545
14th ditto	His Highness the Gaekwar's Viramgam Mehsána-Vadnagar	21	1,020	49	27	950	35	31,089	41	35,676	37	4,587	...
14th ditto	Bhávanagar-Gondal-Junágarh-Porbandar	209	22,277	107	329	24,901	76	7,03,587	98	8,80,828	88	1,77,241	...
14th ditto	Morvi	68	2,997	44	68	3,205	47	1,18,350	48	1,28,148	52	9,798	...
14th ditto	Jodhpore	124	6,073	49	124	7,700	62	2,35,475	53	2,34,302	53	...	1,173
	TOTAL	791	72,735	92	961	91,264	95	23,42,793	85	29,60,900	91	6,18,107	...

(a) Includes the Dildárnagar-Gházipur State Railway.
(b) Included with East Indian Railway.
(c) Included with Indian Midland Railway.
(d) Includes the Katni-Umaria Branch.
(e) Includes the Sanctoria Coal Section of the Bengal-Nágpur Railway.
(f) Includes the Bellary-Kistna State Railway.
(g) Includes the Sindia and Bhopal-Itársi State Railways.
(h) Includes the Amritsar-Pathánkot and Rajpura-Bhatinda State Railways.
(i) Includes the Toungoo-Mandalay extension.
(j) Includes the Dhond-Manmád, Khámgaon, Amraoti and Bhopal-Itársi State Railways.
(k) Includes the Dhond-Manmád, Khámgaon and Amraoti State Railways.
(l) Includes the Patri Branch.

M. C. BRACKENBURY, *Major, R.E.*,
Under-Secretary.

CALCUTTA,
The 2nd January, 1890.

Printed and published for the GOVERNMENT OF INDIA, *at the Office of the* SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA,
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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 2.] CALCUTTA, SATURDAY, JANUARY 11, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Department, Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers, Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor-General's Council assented to by the Governor-General:—
Nothing for Publication.

PART V.—Bills introduced into the Council of the Governor-General of India for making Laws and Regulations, or Reports of Select Committees presented to the Council:—
Nothing for Publication.

PART VI.—Abstract of the Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations:—
Nothing for Publication.

SUPPLEMENT No. 2.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 9th January, 1890.

No. 22.—In exercise of the power conferred by Section 17 of the Indian Arms Act, 1878, the Governor General in Council is pleased to make the following rules concerning the transport and export in Burma of matches which come within the definition of ammunition as defined in Section 4 of the said Act:—

1. Licenses may be granted by District Magistrates free of fee during a period of two months from the date of this notification entitling the holder to transport matches from any part of Burma to Rangoon, Akyab, Moulmein or Bassein

2. Licenses may be granted by District Magistrates free of fee during a period of two months from the date of this notification entitling the holder to export matches by sea from the ports of Rangoon, Akyab, Moulmein or Bassein.

3. Licenses granted under the foregoing rules shall be granted in Forms II and IV of the forms prescribed in Home Department Notification, No 518, dated the 6th March, 1879.

ESTABLISHMENTS.

The 9th January, 1890.

No. 6.—In Home Department Notification, No. 661, dated the 20th November, 1889, regarding the retirement from the Bengal Civil Service of Mr. C. A Daniell, for "30th November, 1889," read "27th November, 1889."

PORT BLAIR.

The 7th January, 1890.

No. 15.—Surgeon-Major G. P. Mackenzie, Officiating Senior Medical Officer, Port Blair, is confirmed in that appointment, *vice* Surgeon-Major W. N. Keefer, retired.

A. P. MACDONNELL,
Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—SURVEYS.

Calcutta, the 8th January, 1890.

No. 91-C.I.—Mr. P. Lake, Assistant Superintendent, Geological Survey of India, is appointed to officiate as Curator of the Geological Museum, with effect from the 4th December, 1889.

The 9th January, 1890.

No. 108-*C. I.*—Lieutenant R. T. Crichton, Bengal Staff Corps, is appointed an Assistant Superintendent, 2nd grade, in the Survey of India Department, on probation, with effect from the 16th December, 1889.

No. 111-*C. I.*—Lieutenant-Colonel G. Strahan, R.E., Officiating Deputy Surveyor General, in charge of the Trigonometrical Branch of the Survey of India Department at Dehra, is confirmed in that appointment, with effect from the 12th October, 1889, *vice* Major-General C. T. Haig, R.E., retired.

The services of Major-General Haig are replaced at the disposal of the Military Department from that date.

FORESTS.

The 10th January, 1890.

No. 52-*F. C.*—Mr. A. Smythies, Deputy Conservator of Forests, 4th (officiating 3rd) grade, North-Western Provinces and Oudh, is appointed to officiate as Instructor at the Forest School, Dehra Dûn, with effect from 26th November, 1889, and until further orders.

No. 55-*F. C.*—With reference to the Notification of this Department, No. 954-*F.*, dated the 6th September last, it is hereby notified that Colonel G. J. van Someren M. G. L. I., Conservator of Forests, was, on his return from furlough, on subsidiary leave from 28th July to 9th August, 1889, both dates inclusive.

E. C. BUCK,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATION.

Fort William, the 10th January, 1890.

No. 98-*I.*—CORRIGENDUM.—The name Nagoo Sayajee, Contractor of Bombay, should be omitted from Foreign Department Notification No. 11-I., of the 1st January, 1890, and added to the names under the Foreign Department Notification No. 12-I. of the same date.

W. J. CUNINGHAM,
Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 10th January, 1890.

No. 165.—Mr. T. H. Biggs, Comptroller, Burma, has been granted privilege leave for one day in addition to that for six days sanctioned in the Notification of the Government of India in this Department, No. 5820, dated the 22nd November, 1889.

No. 167.—The following reversions of officers of the Account Department during the month of December, 1889, are notified:—

With effect from the 2nd December, 1889, in consequence of Mr. J. C. E. Branson's return to duty—

Mr. H. S. Groves to revert to class IV of the Enrolled List,
Mr. A. H. Anthony to revert to class V,
Mr. L. E. Pritchard to officiate in class VI, and
Mr. M. A Hydari to revert to the class of Probationers.

With effect from the 17th December, 1889, in consequence of Moung Hla Oung's return to duty—

Mr. M. N. Bhattacharya to revert to class VI, and
Mr. A. S. Mills to revert to the class of Probationers.

No. 169.—The promotion of Mr E. Lawrence to class II of the Enrolled List, published in the Notification of this Department No. 6298, dated the 12th December, 1889, will not take effect till the date on which he vacates the appointment of Under-Secretary to the Government of India, Finance and Commerce Department. Till that date the following substantive *pro tempore* promotions are made:—

With effect from the 17th October, 1889—
Mr. H. G. Cowie to class II, and
Mr. C. J. Rivett-Carnac to class III; and
With effect from the 4th November, 1889—
Mr. R. A. Gamble to class IV.

J. F. FINLAY,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 10th January, 1890.

APPOINTMENTS.

HYDERABAD CONTINGENT.

No. 22.—*1st Infantry*—

Surgeon H. Greany, M.D., Madras Medical Establishment, to be officiating Medical Officer, *vice* Surgeon F J. Doyle, on furlough, with effect from the 22nd December, 1889.

STAFF CORPS.

No. 23.—The undermentioned second lieutenants appointed by the Secretary of State for India probationers for the Indian Staff Corps are posted as follows, with effect from the dates of their arrival in India—

Madras Staff Corps.

R. B B. Howe, Shropshire Light Infantry.
R. H. M. Currie, West Riding Regiment.

Bombay Staff Corps.

W. R. Walker, Derbyshire Regiment.
F. W. D. Trotter, Leicestershire Regiment.
W. G. Cooper, Leicestershire Regiment.

SUBORDINATE MEDICAL DEPARTMENT.

No. 24.—In G. G. O. No. 754 of 1877, *for* "William F. Connor" *read* "William F. O'Connor."

FURLOUGH AND LEAVE.

No. 25.—The undermentioned officer is granted furlough out of India :—

Colonel W. J. Parker, Bengal Staff Corps, Deputy Commissioner, 2nd grade, officiating 1st grade, Punjab, (p. a.) for one year and 243 days, under rule IX of the regulations of 1868.

No. 26.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty :—

Major A. J. Brander, Bengal Staff Corps, 19th (Punjab) Regiment of Bengal Infantry, for one year. Pension Service—23rd year commenced 6th November, 1889.

Captain and Brevet Major C. Hogge, Bengal Staff Corps, 34th (Punjab) Regiment of Bengal Infantry (Pioneers), for one year. Pension Service—19th year commenced 23rd September, 1889.

Captain J. C. B. Craster, Bengal Staff Corps, 12th (The Kelat-i-Ghilzai) Regiment of Bengal Infantry, for one year. Pension Service—15th year commenced 20th November, 1889.

Lieutenant H. A. Merewether, Bengal Staff Corps, 7th Regiment of Bengal Cavalry, for one year. Pension Service—11th year commenced 7th June, 1889.

Lieutenant G. L. Holland, Bengal Staff Corps, 34th (Punjab) Regiment of Bengal Infantry (Pioneers), for one year. Pension Service—7th year commenced 27th January, 1889.

Lieutenant J. F. Stewart, Bengal Staff Corps, Commissariat Department, for one year Pension Service—7th year commenced 10th March, 1889.

Lieutenant A. H. Bingley, Bengal Staff Corps, 7th (The Duke of Connaught's Own) Regiment of Bengal Infantry, for one year. Pension Service—5th year commenced 7th February, 1889.

No. 27.—The undermentioned officers are granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India :—

Lieutenant P. B. Vaughan, Bengal Staff Corps, 35th Regiment of Bengal Infantry (Sikhs), for one year. Pension Service—11th year commenced 13th August, 1889.

Lieutenant D. Beames, Bengal Staff Corps, 19th (Punjab) Regiment of Bengal Infantry, for one year. Pension Service—8th year commenced 9th September, 1889.

No. 28.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India :—

Colonel G. W. Willock, General List, Cavalry, (m. c.) for three months.

Colonel R. Eardley-Wilmot, General List, Infantry, (m. c.) for three months.

Major W. P. Newall, Bengal Staff Corps, (p. a.) till 15th December, 1889.

Lieutenant H. I. E. Palmer, Bengal Staff Corps, (m c.) for six months.

No. 29.—Colonel M. C. Perreau, Bengal Staff Corps, has been permitted by the Secretary of State for India to reside out of India on vacating his appointment of Controller of Military Accounts.

LONDON GAZETTE.

No. 30.—The following extracts are published for general information :—

"London Gazette," dated the 10th December, 1889, page 7085.

War Office, Pall Mall,
10th December 1889.

MEMORANDA.

* * * * * * * *

INDIAN LOCAL SERVICE.

Colonel Cunliffe Martin, C.B., Bengal Cavalry, to be transferred to the Unemployed Supernumerary List. Dated 20th November, 1889.

* * * * * * * *

India Office; 10th December, 1889.

The Queen has approved of the following promotions among the Officers of the Staff Corps and Indian Military Forces made by the Governments in India :—

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major John Briscoe Watts. Dated 2nd October, 1889.

Major and Brevet Lieutenant-Colonel Walter Hailes. Dated 16th October, 1889.

To be Captains.

Lieutenant Philip Mainwaring Carnegy. Dated 27th July, 1889.

Lieutenant Alexander Clement O'Donnell. Dated 5th October, 1889.

BENGAL MEDICAL ESTABLISHMENT.

To be Brigade Surgeon.

Surgeon-Major George Thomson. Dated 1st October, 1889.

Surgeons to be Surgeons-Major.

Samuel John Thomson. Dated 1st October, 1889.

Robert Neil Campbell. Dated 1st October, 1889.

Edward Salisbury Brander. Dated 1st October, 1889.

Fakir Chundra Chatterjee. Dated 1st October, 1889.

George Augustus Emerson. Dated 1st October, 1889.

* * * * * * * *

INDIAN ARMY.

To be Colonels.

Lieutenant-Colonel Arthur Plantagenet Broome, Bengal Infantry. Dated 12th October, 1889.

Lieutenant-Colonel Samuel Brown Home, Bengal Infantry. Dated 12th October, 1889.

Lieutenant-Colonel Richard Tickell Montgomery Lang, Bengal Cavalry. Dated 12th October, 1889.

Lieutenant-Colonel George Woodward Willock, Bengal Cavalry. Dated 20th October, 1889.

Lieutenant-Colonel Alfred Anderson, Madras Infantry. Dated 20th October, 1889.

* * * * * * * *

"London Gazette," dated the 13th December, 1889, page 7203.

India Office, 13th December, 1889.

The Queen has approved of the following Admissions to the Staff Corps made by the Governments in India :—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant Vere Bonamy Fane, from the Manchester Regiment. Dated 30th March, 1888, but to rank from 12th November, 1884.

Lieutenant Frederic Alexander Smith, from the Yorkshire Light Infantry. Dated 1st March, 1888, but to rank from 7th February, 1885.

Lieutenant Henry Charles Edwards, from the 3rd Dragoon Guards. Dated 17th March, 1888, but to rank from 30th January, 1886.

Lieutenant Guy Melfort Baldwin, from the North Lancashire Regiment Dated 22nd March, 1888, but to rank from 30th January, 1886

Lieutenant Charles William Herbert Symonds, from the Wiltshire Regiment. Dated 14th March, 1888, but to rank from 25th August, 1886.

Lieutenant Arthur Ross Barwell, from the Manchester Regiment. Dated 30th January, 1888, but to rank from 25th August, 1886.

Lieutenant Theodore Charles MacKenzie Trower Hogg, from the Connaught Rangers. Dated 22nd March, 1888, but to rank from 25th August, 1886.

Lieutenant Lindsay Maxwell Bell, from the Lincolnshire Regiment. Dated 7th December, 1887, but to rank from 25th August, 1886.

Lieutenant Frederick Charles Laing, from the Border Regiment. Dated 21st February, 1888, but to rank from 8th December, 1886.

Lieutenant the Honourable Arthur Fullarton Napier, from the Border Regiment. Dated 21st February, 1888, but to rank from 8th December, 1886.

Second Lieutenant Nathaniel Johnstone Hutchinson Powell, from the East Surrey Regiment. Dated 24th January, 1888.

Second Lieutenant Hamilton George Maxwell, from the Connaught Rangers. Dated 29th January, 1888.

Second Lieutenant John Hill, from the Oxfordshire Light Infantry. Dated 11th February, 1888.

Second Lieutenant William Henry Prendergast, from the North Lancashire Regiment. Dated 24th February, 1888.

Second Lieutenant Godfrey Walker Robinson, from the West India Regiment. Dated 29th February, 1888.

Second Lieutenant Arthur Charles Stanley Clarke, from the Border Regiment. Dated 2nd March, 1888.

Second Lieutenant Hubert Lionel Stanton, from the King's Own Scottish Borderers. Dated 9th March, 1888.

Second Lieutenant John Patrick Cumberley Hennessy, from the South Wales Borderers. Dated 22nd March, 1888.

Second Lieutenant Frank Shakespear, from the Manchester Regiment. Dated 30th March, 1888.

* * * * * * * *

"London Gazette," dated the 17th December, 1889, page 7282.

War Office, Pall Mall, 17th December 1889.

MEMORANDA.

* * * * * * * *

The undermentioned Lieutenant-Colonels, of the Bengal Staff Corps, to be Colonels. Dated 12th October, 1889 :—

Robert Parry Nisbet, C.I.E.

Charles Henry Tilson Marshall.

* * * * * * * *

INDIAN STAFF CORPS.

Colonel Henry John Nuthall, Bengal, has been transferred to the Unemployed Supernumerary List. Dated 1st December, 1889.

MEDALS.

BURMA.

No. 31.—The Viceroy and Governor-General in Council has much gratification in announcing to the Army that Her Majesty the Queen Empress of India has been graciously pleased to approve the grant of the India medal with a new clasp, inscribed "Burma 1887-9," being extended to all troops engaged in the military operations in Upper Burma, and to those actually engaged on Field Service in Lower Burma, between 1st May 1887 and 31st March 1889, both dates inclusive.

A bronze medal and clasp, of similar pattern, will be issued to all authorized Government followers who accompanied the troops so engaged.

2. His Excellency the Commander-in-Chief is requested to be so good as to issue the necessary subsidiary orders for the early submission, in accordance with the regulations, of medal rolls of all officers and soldiers who may be entitled to the decoration.

PROMOTIONS.

No. 32.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonels in the Army, 4th January, 1890.

Lieutenant-Colonel Henry Edgcumbe Eliot, Bengal General List Infantry.

Lieutenant-Colonel Francis Henry Thomas, Bengal General List Infantry.

Lieutenant-Colonel Skinner Evelyn Swinton, Madras Staff Corps.

BENGAL STAFF CORPS.

To be Lieutenant-Colonel.

Major William John Vousden, V.C.,—8th January, 1890.

To be Major.

Captain George Hand More-Molyneux,—5th January, 1890.

NATIVE ARMY.

No. 33.—*40th Regiment of Bengal Infantry*—

Jemadar Dhakan Singh to be Subadar, and Drill-Havildar Debi Singh to be Jemadar, *vice* Shiu-din Singh, transferred to the pension establishment, with effect from the 19th November, 1889.

RETIREMENTS.

No. 34.—Honorary Captain and Deputy Commissary Andrew Forsyth, Military Works Department, is permitted to retire from the service, with effect from the 1st October, 1889.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 35.—*Calcutta Naval Volunteers*—

Mr. Carlton Cathcart Collingwood to be Lieutenant to complete the establishment.

Mr. George Pointon and Mr. William Thomas Wawn to be Sub-Lieutenants to complete the establishment.

Mr. Samuel Reed to be Paymaster, and the Reverend Herbert Octavius Moore to be Honorary Chaplain, to complete the establishment.

No. 36.—*Calcutta Volunteer Rifle Corps*—

Mr. Charles Malcolm Sinclair to be Second Lieutenant, *vice* McLaughlin, resigned.

No. 37.—*Dacca Volunteer Rifle Corps*—

Mr. George Nixon to be Second Lieutenant, *vice* Finlayson, resigned.

PROMOTIONS.

No. 38.—*Calcutta Volunteer Rifle Corps*—

Lieutenant W. M. Jones to be Captain, *vice* Whitehead, resigned.

RESIGNATIONS.

No. 39.—*Calcutta Volunteer Rifle Corps*—

Captain H. A. Erskine resigns his commission.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 10th January, 1890.

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the under-mentioned Warrant Officer, on the date specified, was received in the Military Department between the 4th and the 10th January, 1890:—

Corps.	Rank and Name.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Bengal Unattached List.	Sergeant-Major J. Bertram .	1st January, 1890.	Jalapahar.		

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 4th January, 1890.

No. 2.—Mr. J. R. Bell, Superintending Engineer, 3rd class, sub. *pro tem.*, is appointed Engineer-in-Chief of the Frontier Railway Survey in addition to his other duties.

No. 3.—Colonel K. A. Jopp, R.E., Deputy Consulting Engineer for Railways, Madras, is appointed to officiate as Consulting Engineer to the Government of India for Railways, Calcutta, during the absence of Colonel C. H. Luard, R.E., on leave, or until further orders; while so acting Colonel Jopp will hold the rank of an Officiating Superintending Engineer, 3rd class.

The 6th January, 1890.

No. 4.—Mr. H. W. M. Ives, Apprentice Engineer, Punjab, is promoted to Assistant Engineer, 3rd grade, with effect from the 19th October, 1889.

No. 5.—Those portions of Public Works Department Notifications, Nos. 326 and 327, dated 24th October, 1889, which refer to Lieutenants Duff and Stevens, R.E., are hereby cancelled.

The 7th January, 1890.

No. 6.—Mr. G B. Reynolds, class II, grade 2, of the Superior Revenue Establishment, is posted to the Establishment under the Chief Commissioner, Central Provinces, for employment as Officiating Manager of the Wardha Coal Railway.

This cancels Public Works Notification, No. 378, dated 3rd December, 1889.

The 8th January, 1890.

No. 7.—CORRIGENDUM.—In Public Works Department Notification No. 386, dated 11th December, 1889, for 27th *read* 29th April 1889, as the date from which Mr. J. J. Jones, class II, Superior Revenue Establishment, Locomotive Department, has been permitted to retire.

No. 8.—Mr. C C. S. Clark, Assistant Engineer, 1st grade, Burma, is promoted to Executive Engineer, 4th grade, temporary rank, from the 21st August, 1889.

No. 9.—The services of Mr. J. Woodside, Assistant Engineer, 2nd grade, are placed at the disposal of the Director General of Railways.

The 9th January, 1890.

No. 10.—Mr. J. Lightfoot, Auditor, Oudh and Rohilkhand Railway, is appointed to officiate as Manager of that Railway, during the absence, on privilege leave, of Lieutenant-Colonel R. A. Sargeaunt, R.E.

The 10th January, 1890.

No. 11.—Mr. G. P. Rose, Executive Engineer, 3rd grade, sub. *pro tem.*, is appointed Superintendent of Way and Works of the Chaman Extension under the Director General of Railways.

No. 12.—Mr. J. Ramsay, Superintending Engineer, 3rd class, sub. *pro tem.*, is appointed to be a Superintendent of Way and Works on the North-Western Railway.

No. 13.—ADDENDUM.—After the words "further orders" in Public Works Department Notification, No. 323, dated 29th October, 1888, *add*, "while so officiating, Mr. Irwin will hold temporary rank in the 3rd class of Superintending Engineers."

No. 14.—Lieutenant-Colonel G. F. L. Marshall, R.E., Superintending Engineer, class II, sub. *pro tem.*, resumed this rank on return from furlough, with effect from 31st October, 1889.

No. 15.—Under section 4 of the Indian Railway Act of 1879, the Governor-General in Council is pleased to sanction the use of locomotive engines or other motive power, and carriages and wagons to be drawn or propelled thereby, on the Sitamarhi and Kunwa Ghât Extensions of the Tirhoot State Railway.

No. 16.—It is hereby notified, for general information, that Her Majesty's Secretary of State has sanctioned the extension of the Sind Sagar Branch of the North-Western Railway, from Mianwali to Mari, near Kalabagh, a distance of 27 miles, at an estimated cost of R25,00,000.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 11, 1890

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation

PART II.

Notifications by High Court, Comptroller General, &c

GAZETTE OF INDIA.

NOTICE.

The 12th October, 1889.

From the 9th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 2nd November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887

	Per annum. R	a	p
Subscription for *Gazette* and Supplement	15	0	0
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Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page 2 pice.

By order of Government, all subscriptions must be paid *in advance*

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

NOTICE.

It is hereby notified for general information that a Convocation of the University of Calcutta for conferring degrees will be held at the Senate House, College Square, on Saturday, the 18th January, at 3 P M.

Graduates of the University in academic costume are admissible, on presenting themselves at the Senate House, at 2 P.M.

CHARLES H. TAWNEY,
Registrar

SENATE HOUSE,
The 7th January, 1890

CALCUTTA UNIVERSITY.

NOTICE.

The University examinations in Arts, Law, Medicine, and Engineering, 1890, will be held on the undermentioned dates—(This cancels the previous notifications) :—

Entrance Examination on Monday, the 24th February, and following days.

F. A. and B. A. Examinations on Monday, the 10th March, and following days.

M. A. and Premchand Roychand Examinations on Monday, the 10th November, and following days.

B. L., Honours in Law, L. M. S., and Preliminary Scientific (L. M. S.) Examinations on Monday, the 7th April, and following days.

M. B., Preliminary Scientific (M. B.), M. D., and F. E. Examinations on Monday, the 5th May, and following days.

L. E. and B. E. Examinations on Monday, the 7th July, and following days.

Applications from candidates for admission to the Entrance, F. A., and B. A. Examinations must be lodged with the Registrar on or before the 10th January.

Applications from candidates for admission to the M. A. Examination must be lodged with the Registrar on or before the 11th August.

Applications from candidates for admission to the B. L. and Honours in Law Examinations must be lodged with the Registrar on or before the 7th March.

Applications from candidates for admission to the L. M S. and Preliminary Scientific (L. M. S.) Examinations must be lodged with the Registrar on or before the 24th March.

Applications from candidates for admission to the M. B. Preliminary Scientific (M. B.) Examinations must be lodged with the Registrar on or before the 21st April.

Applications from candidates for admission to the M. D. Examination must be lodged with the Registrar on or before the -th April.

Applications from candidates for admission to the F. E. Examination must be lodged with the Registrar on or before the 21st April.

Applications from candidates for admission to the L. E and B. E. Examinations must be lodged with the Registrar on or before the 23rd June.

All candidates from the same institution must appear at one and the same place of examination.

By order of the Vice-Chancellor,

CHARLES H. TAWNEY,
Registrar.

SENATE HOUSE,
The 7th January, 1890.

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATION.

Simla, the 18th December, 1889.

No. 29.—First grade Senior Apothecary Thomas Price is granted sixty days' privilege leave from 1st January, 1890.

A. BARCLAY, M.B.,
for *Surgeon-General with the Govt. of India.*

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 8th January, 1890.

No. 24.—Offices reported opened and closed during the month of December, 1889:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.	1889.	
Bahraich . .	Oudh . . .	5th Dec.	Opened.
Bhilsa . .	Central India .	7th ,,	Ditto.
Courtallum . .	Bombay Presdy.	1st ,,	Ditto.
Ditto . .	Ditto . .	10th ,,	Closed.
Dholpur . .	Central India .	5th ,,	Opened.
Gangaw (Field Office, Chin-Lushai Expedition.)	.....	14th ,,	Ditto.
Gohana . .	Punjab . .	26th ,,	Ditto.
Kan (Field Office, Chin-Lushai Expedition.)	.....	19th ,,	Ditto.
Lungsin (Field Office, Chin-Lushai Expedition.)	.....	20th ,,	Closed.
Malabar Point .	Bombay . .	10th ,,	Opened.
Ditto . .	Ditto . .	11th ,,	Closed.
Mekhtar . .	Baluchistan .	12th ,,	Opened.
Muridki (Camp Office.)	Punjab . .	27th ,,	Ditto.
Phyrang (Field Office, Chin-Lushai Expedition.)	.....	19th ,,	Ditto.
Pyawbwe . .	Upper Burma .	8th ,,	Closed.
Saklespur . .	Mysore . .	11th ,,	Opened.
Saugor City .	Central Provinces	13th ,,	Ditto.
Sirhaul (Camp Office.)	Punjab . .	13th ,,	Closed.
Tenkasi . .	Madras Presdy. .	11th ,,	Opened.
Teriot (Field Office, Chin-Lushai Expedition.)	.....	31st ,,	Ditto.
Tezpur . .	Assam . .	16th ,,	Ditto.
Thilin (Field Office, Chin-Lushai Expedition.)	.....	14th ,,	Ditto.
	Railway Telegraph Offices.	1889.	
Balwa . . / Khakhi Jalia . .	Bhavnagar-Gondal-Junagad-Porbandar Ry.	17th Dec.	Opened.
Adiyamapilli .	Kurnool Canal .	12th ,,	Closed.
Ditto . .	Ditto . .	19th ,,	Re-opened.
Dhur . . .	Ditto . .	18th ,,	Closed.
Gossaigaon .	Jorhat State Ry.	24th ,,	Opened.
Amergol . .	Southern Mahratta Ry.	30th ,,	Ditto.

C. H. REYNOLDS,
Director, Traffic Branch,
for *Director General of Telegraphs.*

AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 30th December, 1889.

Mr. A. E. Rose, Assistant Engineer, 1st grade, and Officiating Executive Engineer of the Pishin Irrigation Division, was granted privilege leave for twenty-three days, with effect from the forenoon of the 6th November, 1889.

J. F. GARWOOD, *Major, R.E.,*
Offg. Secy. to Govr.-Genl.'s Agent in Baluchistan, P. W. D.

Account of Security Deposits held by the Comptroller and Auditor General in trust for Civil Officers on the 31st December 1889, published in conformity with paragraph 12 of Financial Notification No. 276, dated the 30th April 1880.

Name of Person or Fund on whose behalf held.	Amount of Investment.						Name of Officer to whom interest is sent.
	3½ per cent., 1853-54.	4 per cent., 1832-33.	4 per cent., 1865.	4½ per cent., 1879.	4 per cent., 1842-43.	Total.	
	R	R	R	R	R	R	
Bhopal Water Work Endowment Fund	...	...	3,34,000	...	...	3,34,000	Political Agent, Bhopal.
Deposit of Treasurer, Bhopal Political Agency	...	...	20,000	...	...	20,000	Ditto.
Baini Madho-Scholarship Fund	...	...	1,500	...	...	1 500	Ditto.
Seth Gungadhar, Minor	..	...	16,500	42,000	...	58,500	Ditto.
Seth Nathmul	...	...	...	4,000	...	4,000	Ditto.
Sunker Dutt, Minor	...	...	6,500	...	...	6,500	Ditto.
Kincaid, &c., Scholarships Fund	...	...	2,500	...	...	2,500	Ditto.
Mussamut Kundan Bayee	...	...	3,000	...	...	3 000	Ditto.
Security Deposit of Treasurer and Accountant, Nepal Residency Office	...	...	...	2,500	...	2,500	Resident in Nepal.
Security Deposit of Treasurer and Accountant, Port Blair Treasury	...	...	2,000	...	...	2,000	Treasury Officer, Port Blair.
Jeypore College Fund	...	...	1,000	...	...	1,000	A. G. G., Rajputana, and the Resident, Eastern Rajputana States.
Mayo College Accumulated Fund	...	...	12,000	...	...	12 000	Ditto and the Principal, Mayo College.
Ajmere Dispensary Fund	...	...	4,000	...	...	4,000	Commissioner of Ajmere.
Masuda " "	...	...	1,500	...	...	1,500	Ditto.
Todgosh " "	...	...	1,500	...	...	1,500	Ditto.
Ajmere Police Clothing Fund	...	...	5,000	..	...	5,000	Commissioner and General Superintendent of Police, Ajmere.
Ajmere Government College Fund	...	...	2,400	...	...	2,400	Commissioner of Ajmere-Merwara.
Mayo College Endowment Fund	...	...	6,80,600	...	...	6,80,600	A. G. G., Rajputana.
Security of Mutsuddi of Hyderabad Resident's Office		...	1,000	...	...	1,000	Extra Assistant Commissioner, Hyderabad.
Minor Mallapah	...	...	500	...	...	500	Commissioner and Treasury Officer, Coorg.
" Shiva Charoda Roodriah	...	...	500	...	...	500	Ditto.
" Shiva Charoda Thapatanally	...	..	...	700	...	700	Ditto.
Verajandrapet Dispensary Fund		..	2 000	...	...	2,000	Commissioner of Coorg and President, Verajandrapet Municipality.
" Municipal "	...	...	1,100	...	...	1,100	Ditto ditto.
Mercara Civil Dispensary "	...	..	3,000	...	...	3 000	President, Municipal Committee, and Civil Surgeon, Mercara.
" Municipal Funds	...	...	1,400	...	...	1,400	President and Vice-President, Mercara Municipality.
Fraser Endowment for the Fraserpett School	...	...	500	...	...	500	Commissioner and Inspector of Schools, Coorg.
Coorg School Endowment Plantation Fund	...	...	4,000	...	...	4,000	Ditto.
Rao Bahadoor Roshun Sing	...	..	1,50,000	...	...	1,50 000	Political Agent, Bundlekund, Nowgong.
Bundlekund Raj Coomar College Fund	...	...	53,000	...	...	53,000	Ditto.
Prince of Wales Recovery Fund	...	...	2 400	...	...	2,400	Ditto.
Security Deposit of Treasurer, Indore Treasury	...	...	50,000	...	...	50,000	Treasury Officer, Indore.
Indore Residency School Fund	...	..	44,500	...	...	44,500	Ditto.
Dhar Leper Hospital Fund	...	...	10,000	...	...	10,000	Ditto.
Kibia Scholarship Fund	...	...	3,000	...	...	3,000	Ditto.
Mhow Church of England Mission Fund	...	...	4 000	...	...	4 000	Ditto.
" Cantonment Fund	...	...	42,400	...	...	42,400	President, Cantonment Committee, Mhow.
Abu and Anadra Dispensary Fund	...	...	5,000	...	...	5,000	Superintendent General of Dispensaries and Vaccination in Rajputana.
Ahmed, Son of Ali Ahmed Joomanee	...	...	...	15,900	...	15,900	Political Agent and Consul, Muscat.
Security Deposit of Seth Kanak Mull, Treasurer, Sambhur Treasury	...	...	...	75,000	...	75 000	Assistant Commissioner, N. I. Salt Revenue, Sambhur.
Chunilall, Contractor, Sambhur	...	.	...	500	...	500	Ditto.

Account of Security Deposits held by the Comptroller and Auditor General in trust for Civil Officers on the 31st December 1889, published in conformity with paragraph 12 of Financial Notification No. 276, dated the 30th April 1880—continued.

Name of Person or Fund on whose behalf held.	Amount of Investment.						Name of Officer to whom interest is sent.
	3½ per cent., 1853-54.	4 per cent., 1832-33.	4 per cent., 1865.	4½ per cent., 1879.	4 per cent., 1842-43	Total.	
	R	R	R	R	R	R	
Dunrupmull	...	...	500	...	...	500	Assistant Commissioner, N. I. Salt Revenue, Sambhur.
Brandis Prize for Sylviculture	...	...	400	2,000	...	2,400	Director of Forest School, Dehra Dun.
Northbrook Medal Prize Fund	...	...	2,000	...	...	2,000	Master of the Mint, Calcutta, and Director of Public Instruction, Punjab.
Bullion-keeper's Security, Calcutta Mint	...	...	50 000	...	...	50,000	Master of the Mint.
Deposit of Treasurer, Coorg Treasury	...	...	1,000	...	...	1,000	Commissioner of Coorg and Treasury Officer, Coorg.
" " Nowgong "	...	...	10,000	..	...	10,000	Treasury Officer, Nowgong.
Thompson Prize Fund	...	...	...	1,000	...	1,000	Commissioner of Coorg and Inspector of School, Mercara.
Mercara School Endowment Plantation Fund	...	...	1,000	...	...	1,000	Ditto ditto.
Abkari Contractor, Coorg	...	...	52 700	...	...	52,700	Chief Commissioner and Commissioner of Coorg.
Principal, Mayo College, Ajmere	...	...	12,400	...	...	12,400	Principal, Mayo College, Ajmere.
Security Deposit of Cashier, Geological Survey Office	...	...	1,000	...	...	1,000	Director, Geological Survey of India.
Shaik Addul Lotif, a Minor under Court of Wards	...	...	7,000	...	...	7,000	Treasury Officer, Ajmere.
Pollock Prize Medal Fund	...	...	6,200	...	...	6,200	Comptroller, India Treasuries.
	...	...	16,16,500	1,43,600	...	17,60,100	
Security of Treasurer, Paper Currency Office, Allahabad	...	...	1,00,000	...	...	1,00,000	Comptroller General's Trust Account.
Indemnity Deposits of Lost Promissory Notes Syama Sundari Chowdrain	10,000	...	...	...	...	10,000	Ditto.
Indemnity Deposits of Lost Promissory Notes, Nawab Jafar Ali Khan	...	...	10,000	...	...	10,000	Ditto.
Indemnity Deposits of Lost Promissory Notes, Pundit Suraj Narayan	...	...	1,200	...	..	1,200	Ditto.
Indemnity Deposits of Lost Promissory Notes, Koer Sham Prosad	...	...	5,000	...	...	5,000	Ditto.
Investment of value of Lost Currency Notes held on account of various individuals	...	...	16,700	200	...	16,900	Ditto.
Security and Deposits of Treasurer, Paper Currency Office, Calcutta	...	1,000	69,400	500	...	70,900	Ditto.
Security of Cashier, Government Printing Office	..	...	5,000	...	...	5,000	Ditto.
Agent, East Indian Railway, and the Consulting Engineer to the Government of India for Guaranteed Railways	...	...	1,900	...	...	1,900	Ditto.
Hindu Family Annuity Fund	...	...	3,05,000	...	...	3 05,000	Ditto.
General Family Pension Fund	...	...	18,20,000	...	...	18,20,000	Ditto.
Bengal Christian Family Pension Fund	...	...	2,84,000	...	...	2,84,000	Ditto.
Patriotic Fund	...	...	2,35,200	...	...	2,35,200	Ditto.
Persian Famine Relief Fund	...	...	14,000	...	...	14,000	Ditto.
Lord Lawrence Memorial Fund	...	...	68,100	...	...	68,100	Ditto.
Deposit of Cashier, Office of the Private Secretary to the Viceroy	...	...	5,000	...	...	5,000	Ditto.
Deposit of Khajanchees, Under-Secretary to the Government of India, Foreign Department	...	...	20,000	...	...	20,000	Ditto.
Wasika Officer, Lucknow	...	...	1,03,800	...	...	1,03,800	Ditto.
Imperial Institute	...	...	8,55,800	...	...	8,55,800	Ditto.
Deputy Commissioner of Paper Currency, Allahabad	...	...	1,000	500	...	1,500	Ditto.

Security Deposit of Messrs. G. W. Allen & Co.	...	...	10,000	...	...	10,000	Ditto.
	10,000	1,000	39,31,100	1,200	...	39,43,300	
			Various 4 per cent.				
Lost Currency Notes, Mutty Lal Roy	...	...	500	...	...	500	No interest drawn, Comptroller General's Trust Account.
" " " Shaik Bhadoo Biswas	...	...	600	...	...	600	Ditto ditto.
" " " Moulvie Ahmed Ali	...	...	800	...	...	800	Ditto ditto.
" " " Ram Gopal Mitter	...	...	1,000	...	...	1,000	Ditto ditto.
" " " Obinash Chunder Chuckerbutty	...	...	300	...	...	300	Ditto ditto.
" " " Mah Nin Byoo	...	...	2,000	...	...	2,000	Ditto ditto.
" " " Radha Madhub Dutta	...	...	500	...	...	500	Ditto ditto.
" " " Land Mortgage Bank	...	...	2,000	...	...	2,000	Ditto ditto.
" " " Shib Dyal Sing	...	...	4,500	...	...	4,500	Ditto ditto.
" " " Dwarka Nath Kundu	...	...	100	...	...	100	Ditto ditto.
" " " Civil Surgeon Paul	...	...	100	...	...	100	Ditto ditto.
" " " Heera Lal Chatterjee	...	...	200	...	...	200	Ditto ditto.
" " " Master of the Mint	...	...	500	...	...	500	Ditto ditto.
" " " Janaki Nath Biswas	...	...	700	...	...	700	Ditto ditto.
" " " Modun Mohun Nundy	...	...	700	...	...	700	Ditto ditto.
" " " Bhogobut Chund Roy	...	...	500	...	...	500	Ditto ditto.
	...	...	15,000	...	...	15,000	
Master of the Mint	...	...	500	...	...	500	No interest drawn, Comptroller, India Treasuries.

Besides the above, the following G. P. Notes have been received, but not yet converted into Book Debt Certificate :—

		R
Case 186	Imperial Institute	1,300
" 206	" "	17,200
" 223	Lord Lawrence Memorial	1,400
" 193	Commissioner and Inspector of Schools on account of Mercara Central School Endowment Plantation Fund	1,000

COMPTROLLER GENERAL'S OFFICE,
CALCUTTA;
The 31st December 1889.

E. GAY,
Comptroller and Auditor General.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st December, 1889.

PARTICULARS.	3½ per cent. Transfer Loan of 1853-54.	4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent Portion.	5 per cent Loan of 1856-57.	GRAND TOTAL.
		Of 1832-33	Of 1835-36.	Of 1842-43	Of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent Portion.	TOTAL.			
Balance of 15th December, 1889	54,700	11,29,387	25,43,800	2,47,61,100	1,02,89,200	4,12,74,100	2,06,24,400	10,06,21,987	49,700	70,97,500	11,06,91,600	11,78,38,800	1,33,800	32,200	21,86,81,487
Add—															
Amount enfaced at Madras between 16th and 31st December, 1889 .	...	...	...	500	...	72,000	...	72,500	...	...	41,000	41,000	...	...	1,13,500
Amount enfaced at Bombay between 16th and 31st December, 1889 . .	...	...	...	1,59,000	1,81,000	1,15,000	...	4,55,000	...	31,000	1,13,000	1,44,000	...	...	5,99,000
Amount enfaced at Calcutta between 16th and 31st December, 1889 . .	...	...	...	13,500	7,500	64,000	...	85,000	...	18,500	69,000	87,500	...	...	1,72,500
	54,700	11,29,387	25,43,800	2,49 34,100	1,04,77,700	4,15,25,100	2,06,24,400	10,12,34,487	49,700	71,47,000	11,09,14,600	11,81,11,300	1,33,800	32,200	21,95,66,487
Deduct—															
Amount written off in the London Registers . .	...	...	...	40,500	75,700	9,13,400	5,500	10,35,100	...	1,500	98,000	99,500	...	...	11,34,600
Balance on 31st December, 1889	54,700	11,29,387	25,43,800	2,48,93,600	1,04,02,000	4,06,11,700	2,06,18,900	10,01,99,387	49,700	71,45,500	11,08,16,600	11,80,11,800	1,33,800	32,200	21,84,31,887

NOTE.—From 9th June, 1867, to 31st Oct., 1889, enfaced from India 6,141 lakhs, re-transferred from London 5,309 lakhs.

,,	1st Nov.,	1889,	to 15th Nov.	,,	,,	,,	4	,,	,,	,,	4	,,
,,	16th ,,	,,	to 30th ,,	,,	,,	,,	18	,,	,,	,,	12	,,
,,	1st Dec.	,,	to 15th Dec.	,,	,,	,,	12	,,	,,	,,	22	,,
,,	16th ,,	,,	to 31st ,,	,,	,,	,,	9	,,	,,	,,	11	,,
							6,184 lakhs.				5,358 lakhs	
							5,358 ,,					
Balance against India							826 lakhs					

PUBLIC DEBT OFFICE,
BANK OF BENGAL,
Calcutta, 2nd January, 1890.

W. D. CRUICKSHANK,
Secretary & Treasurer.

ADMINISTRATOR GENERAL OF BENGAL.

Notices of deaths sent to the Administrator General of Bengal under Section 64 of Act II of 1874.

Name of deceased.	Place of death.	Date of death.	By whom and when death reported	REMARKS.
Alfred William Sylvester.	Phalera, Rajpootana .	29th July, 1889 . .	Resident at Jeypore, on the 14th October, 1889	Intestate Assets about R981-8-11. No application for administration.
Stephen Byrne . .	Howrah . . .	7th July, 1889 . .	District Judge of Hooghly, on the 12th December, 1889	Intestate Assets about R10-9.6. The deceased was a sailor. No application for administration
William Alexander Sanderson.	Quetta . . .	10th October, 1889 .	Political Agent, Quetta and Peshin, on the 7th December, 1889	Will Assets about R850 Deceased was a driver on the N-W Railway Mr Thomas Russel, Executor of the Will, has applied for Probate
Mrs. M F. Williams .	Futtepur . . .	24th November, 1889	Judge of Cawnpore, on the 16th December, 1889.	Will Mr A Sell, C S., District Judge of Meerut, Executor. The Administrator General of Bengal will probably administer.
C. Jackson . .	Mahkuti Factory Assam	10th November, 1889 .	Deputy Commissioner of Sibsagar, on the 7th December, 1889.	Informal Will. Assets above R1,000 Deceased was manager of the Mahkuti Factory of the Assam Tea Company No application for administration.
C R. Gordon . .	Allahabad . .	2nd November, 1889 .	Judge of Allahabad, on the 18th December, 1889.	Intestate Assets about R247-6-3 No application for administration Deceased has a brother, Mr. E Gordon, Poona
—— Mollison . .	Serajgunge . .	15th November, 1889	District Judge of Pubna and Bogra, on the 17th December, 1889	Intestate. Assets about R3,681-5, Relatives in Scotland No application for administration
S. Butcher . .	Chybasa . . .	23rd November, 1889.	Deputy Commissioner of Singhbhum, on the 21st December, 1889.	Will Assets about R837. Executor Mr. Tuther. No application for Probate.

L P. D. BROUGHTON,
Administrator General of Bengal.

ADMINISTRATOR GENERAL'S OFFICE,
1, COUNCIL HOUSE STREET,
CALCUTTA,
The 6th January, 1890.

Statement of the Affairs of the Bank of Bengal for the week ending 7th January, 1890

LIABILITIES	R	a.	p	R	a	p
Capital paid up				2,00,00,000	0	0
Reserve Fund				58,00,000	0	0
Public Deposits at Head Office .	82,42,187	3	6	1,75,30,339	3	6
Public Deposits at Branches	92,88,152	0	0			
Other Deposits at Head Office and Branches . .				3,23,90,260	15	1
Bank Post Bills, &c. . . .				5,00,551	3	9
Sundries				7,34,285	12	0
RUPEES .				7,69,55,437	2	4

ASSETS.	R	a.	p.	R	a	p
Government Securities . . .				19,57,170	0	0
Other authorised Investments . .				78,72,686	0	0
Loans on Government and other authorised Securities . .				1,37,51,513	9	10
Accounts of Credit on Government and other authorised Securities .				98,79,277	6	9
Bills discounted and purchased .				2,42,09,322	8	5
Balances with other Banks . .				11,30,312	12	3
Bullion				4,24,390	14	7
Dead Stock				12,29,967	3	9
Stamps				13,649	9	0
Sundries				5,72,832	13	6
				6,10,41,122	14	1
Cash and Currency Notes at Head Office .	61,75,902	6	10	1,59,14,314	4	3
Cash and Currency Notes at Branches .	97,38,411	13	5			
RUPEES .				7,69,55,437	2	4

By Order of the Directors,

BANK OF BENGAL,
Calcutta, the 9th January, 1890

R. L. BISS,
Chief Accountant

W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 8 per cent

Percentage 31·1.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 1st January, 1890.

No. 7-G.—The following transfers have been made in the Establishment of the Civil Hospital Assistants in Rajputana.—

Class.	Names.	From	To	Date of transfer.
2nd	Imdad Hossein . .	Residency Hospital, Oodeypore.	Meywar Raj Service .	26th September, 1889.
3rd	A. D. Burnis Sewaie	Native States Reserve List.	Residency Hospital, Oodeypore.	26th September, 1889.
3rd	Rahmat Ali . . .	Native States Reserve List.	Western Rajputana States Agency Hospital, Jodhpore.	1st October, 1889.
3rd	Haribhai Dajeebhai . .	Western Rajputana States Agency Hospital, Jodhpore.	Raj Dispensary at Nagore in Marwar.	7th October, 1889.
3rd	Sheikh Imamuddin . .	Raj Dispensary at Nagore in Marwar.	Native States Reserve List.	7th October, 1889.
3rd	Shive Shanker Daya Shanker.	Native States Reserve List.	Jeypore Raj Service . .	16th October, 1889.
3rd	Ghasee Ram . . .	Native States Reserve List.	Jeypore Raj Service .	1st December, 1889.

No. 8-G.—Third class Hospital Assistant Ali Murdan Khan, attached to the General Hewson Hospital, was granted two months' leave without allowance, under Article 372 of the Civil Service Regulations, from the afternoon of the 31st October, 1889.

No. 9-G.—Third class Hospital Assistant Mahomed Ally Khan returned on the forenoon of the 19th November, 1889, from the leave granted him in this Office Notification, No. 2375-G., dated 29th June, 1889, and 3rd class Hospital Assistant Umia Shanker Shive Shanker reverted to the Native States Reserve List of Hospital Assistants.

No. 10-G.—Second class Hospital Assistant Mohun Lall, attached to the Raj Dispensary at Etawah in Kotah State, was granted three months' privilege leave from the 5th December, 1889, and 3rd class Hospital Assistant Abdool Hamid, of the Native States Reserve List, was appointed to act for him.

By Order,
L. IMPEY, *Lieut.*,
for *First Asst. Agent to the Govr.-Genl., Rajputana.*

Statement of Silver Balance in the Calcutta Mint for the week ending 8th January, 1890.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 1st January, 1890 .	10,09,503	
Value of Government silver in the Mint on the same date .	23,77,263	33,86,766
ADD—		
Silver received by the Mint during the week on account of the Currency Department	...	
Ditto ditto Government	...	...
		33,86,766
DEDUCT—		
New coin paid to Reserve Treasury during the week .	2,00,000	
Petty items issued for miscellaneous purposes . .	8,462	2,08,462
Balance on the evening of the 8th January, 1890 . .	...	31,78,304
The Balance comprises—		
Silver held on account of the Currency Department .	10,09,503	
Ditto ditto Government	21,68,801	31,78,304
There is in addition awaiting assay—		
Bullion belonging to Private Individuals . .	...	
Ditto ditto Government	...	...

A. W. BAIRD, *Lieut.-Colonel, R.E., Master of the Mint*

CALCUTTA MINT,
The 9th January, 1890.

NOTICE.

In accordance with the Resolution of the Government of Bengal in the General Department, dated the 6th March, 1886, published on page 541 of the *Calcutta Gazette* of the 31st of the same month, notice is hereby given that an examination for the admission of female students to the certificate class of the Calcutta Medical College will be held in the Theatre of that College on Tuesday, the 11th February, 1890, and following days.

Hours and Subjects of Examination.

Tuesday.—English Dictation, Grammar and Composition—from 1 to 4 P.M.

Wednesday.—History of England and India. Geography: General, and of India in particular—from 1 to 4 P.M.

Thursday.—Arithmetic: the first four rules, vulgar and decimal fractions, and proportion—from 1 to 4 P.M.

Candidates should apply in writing to the Principal of the Medical College, Calcutta, not later than Saturday, the 8th February, for permission to appear at the examination.

Applications for permission to reside in the Sarnamayi Hostel should be addressed to the Honorary Secretary to the Bengal Branch of the Countess of Dufferin's Fund, 36, Chowringhee, Calcutta.

A. CROFT,
Director of Public Instruction.

The 6th January, 1890.

NOTICE.

A monument in the Faridpur Cemetery to a child of the name of Burt needs repair. The friends of the deceased are therefore requested to inform the undersigned if they are willing to repair it.

PURNO CHANDRA RAI,

Depy. Magte. in charge,
for *Magte.*

FARIDPUR MAGTE.'S OFFICE,

The 3rd January, 1890.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 9th January, 1890.

No. 8766.—Mr. E. Hutton resumed charge of his substantive appointment as Presidency Postmaster, Calcutta, on the 31st December, 1889, afternoon.

No. 8776.—Mr. W. E. Grueber is appointed to be Superintendent of the Office of the Director General of the Post Office.

A. U. FANSHAWE,

Dir. Genl. of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on 7th January, 1890

Brown, A.	Sinclair, Hamilton & Co.	Temple, F.
Murray, C.		Wroughton, W. R. & Co.

Letters marked "Care of Post Office."

Annfield, F.	Fraiser, H. C.	Meyer, A. T.
Atkinson, A	Francis, A. M.	Miller, G.
Atkinson, F. S.	Freedman, J. J.	Millett, G. G.
Barker, F. W.	Gellett, Cecil S.	Morshead, L.
Barrington, H. E. W.	Glover, W. E.	Murphy, John.
Bates, Miss E. K.	Godwin, George.	Newby, C. R. A.
Bather, H. R.	Gracewood, Geo.	Ogden, J.
Baxter, Mrs.	Green, W. W.	Palmer, Mrs. M.
Behan, J. L.	Greve, E. C.	Percival, Percy.
Belitski, R.	Hamilton, J. R.	Platts, Mrs. S. K.
Bennett, J. J. T.	Hardy, Mrs. M.	Powell, F.
Berkeley, C. M.	Hawksworth, Mrs.	Prenter, Miss.
Boland, J.	Heseltine, H. H.	Rennard, J. R.
Bolton, J. M. L.	Hewett, A. B.	Ricket, Mrs.
Brown, W.	Higgins, C. C.	Robins, J.
Brownlow, Miss.	Hilton, R. W.	Rogerson, Miss A.
Bruce, R. G.	Hodge, Mrs. George.	Rubie, Phil. C.
Burrows, C. J.	Horns, Miss M. L.	Salomon, C.
Carrapaett, Mr.	Keane, J. J.	Sano, T.
Carroll, J.	Kleine, Henri.	Sheumon, John.
Charles, R.	Lach, R.	Shrewsbury, Miss.
Chatterton, J.	Lamb, E. G.	Shwartz, L.
Comai, Mrs. A.	Landie, Miss E.	Shworth, T. K.
Cooper, H. J.	Leatham, A. E.	Sisam, Rev. W. B.
Cooper, W.	Levinge, Sir William.	Smith, M. O.
Corfuld, Capt.	Lindeman, L. K.	Smith, R.
Cornelius, H.	Livermore, H. A.	Soares, F. H.
Courage, R.	Livesay, T.	Steinhart, Mr.
Courtney, F. S.	Livewright, R.	Sutton, H. C.
Curzon, Hon'ble A. U.	Lloyd, Willis.	Sweet, L.
	Long, W.	Taylor, C.
Davis, Mrs. G.	Lyons, G. B. C.	Thomas, G. T.
DeMeuron, Pierre.	Mackenzie, J.	Thompson & Co.
Dickson, Mrs. E.	Maitland, A.	Tomkyns, Geo.
Douglas, G. P. H.	Major, A.	Uphill, T.
Drakeford, A.	Mallite, O. W.	Waddell, Alex.
Duclere, G. P.	Matthews, J. R.	Walter, Amherst.
Dunlo, Viscount.	Mathewson, F.	Walter, F.
Elliott, K.	McAdoo, Mr.	Westmacott, H. H.
Fisk, F. M.	McKenzie, Mrs. D.	Williamson, C.
Fletcher, Neil.	McNair, Miss.	Woodhouse, G.
Fowler, Miss.	Menzies, C.	

Registered Letters.

Aitkin, D.	Guiseppe, Celestini.	Wallace, Miss. H.
Bennett, J. J. T.	Hogens, Charles.	Westmacott, F. H.
Edwards, C.	MacLeod, D. J.	Whittaker, Hariet.
Eglinton, C. A.	Marsland, W.	

Unclaimed Letters held in the Barrackpore Post Office on the 6th January, 1890.

Adie, Miss M. J.	Fergusson, H. F.	Marvey, Mrs. H.
Brown, Miss.	Harrison, Rev. H. J.	Parker, C. F.
Cowie, J.	Hitch, E. H.	Simpson, Dr. R. J.
Duff, J. U.	Howatson, Mrs F.	Trusham, Miss.
Feddy, Miss C. S.	Hudson, Mrs. M. E.	

E. HUTTON,
Presidency Postmaster, Calcutta.

The 11th January, 1890.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
	1889.	
Egypt, Europe, America, Cape Colonies, through United Kingdom	14th Jany.	Per P. & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets)	13th ,,	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan	13th ,,	Ditto.
Australia, New Zealand and Tasmania	13th ,,	Ditto.
Colombo	22nd ,,	Per P. & O. Str. *Khedive.*
Straits, China and Japan	13th ,,	Per Steamer *Moray.*
Rangoon and Moulmein	14th ,,	Per Steamer *Commilla.*
Ditto ditto	17th ,,	Per Steamer *Patiala.*
Akyab, Kyaukpyu, Sandoway and Rangoon	15th ,,	Per Steamer *Euphrates.*
Port Blair	16th ,,	Per Steamer *Peshwa.*
Durban, Port Natal, East London, Port Elizabeth, Alagoa Bay, Mossel Bay and Cape Town	11th ,,	Per Steamer *Pengola.*
Madras, Colombo, Straits and Hong-Kong	17th ,,	Per Steamer *Niobe.*

N.B.—The letter-box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M. precisely; after which hour Inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna will be received up to 7-30 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7-30 P.M. for despatch by any Foreign Mails despatched the same night.

E. HUTTON,
Presidency Postmaster, Calcutta.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R3-14*; per eight-ounce tin, *R7-4*; per pound tin, *R14*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R4-14*; per eight-ounce tin, *R9-4*; per pound tin, *R17-8*. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنت سنکونا فبري فيوج

يهه دوا کوئينائين کا عمده بدل هی اور کلکته کے بوٹانکل گارڈن يعنے کمپني باغ کے سوپرنٹنڈنٹ صاحب سے هرايک ملازم سرکاري واسطے سرکاري کام اور خيرات کے اور جو کوئي ايک مشت بيس پونڈ خريد کرنے والا هو وه نقد خريد کرنے کي شرط پر نيچے کے لکهے هوئے بهاؤ سے خريد کرسکتا هی يعنے — چار اونس کے ٹين کے ٹين روپی چوده آنے ; آٹهه اونس کے ٹين کے سات روپی چار آنے ; ايک پونڈ کے ٹين کے چوده روپی '

اور عوام الناس بوٹانکل گارڈن يعنے کمپني باغ کے سوپرنٹنڈنٹ صاحب سے بقيمت نقد نيچے کے لکهے هوئے بهاؤ سے خريد کرسکتے هين يعنے — چار اونس ٹين کے چار روپی چوده آنے ; آٹهه اونس کے ٹين کے نو روپی چار آنے ; ايک پونڈ کے ٹين کے سترا روپی آٹهه آنے '

يهه دوا کلکته کے بڑے بڑے ولايتي اور ديسي دوا خانونمين بکتي هی ماسواے قيمت مذکورهٔ بالا کے محصول ڈاک چار اونس ٹين کے چار آنے ; اور آٹهه اونس کے ٹين کے آٹهه آنے ; اور ايک پونڈ کے ٹين کے باره آنے '

METEOROLOGICAL PUBLICATIONS FOR SALE.

At the Meteorological Office, No. 5, Russell Street; also at Messrs. Thacker, Spink & Co., at the prices specified below :—

Report on the Meteorology of India in 1875, 4to, 89 pages text, 297 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1876, 4to, 97 pages text, 340 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1877, 4to, 193 pages text, 375 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1882, 4to, 152 pages text, 298 pages tables, 8 charts. R8.

Report on the Meteorology of India in 1883, 4to, 150 pages text, 305 pages tables, 9 charts. R8.

Report on the Meteorology of India in 1884, 4to, 153 pages text, 305 pages tables, 4 charts. R8.

Report on the Meteorology of India in 1885, 4to, 202 pages text, 315 pages tables, 4 charts. R8.

Report on the Meteorology of India in 1886, 4to, 228 pages text, 322 pages tables, 5 charts, R8.

Indian Meteorological Memoirs, Vol. I, Part I, 4to, 118 pages, 9 plates. R2-8.

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Indian Meteorological Memoirs, Vol. I, Part III, 4to, 86 pages, 2 plates. R1-8.

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Indian Meteorological Memoirs, Vol. I, Part V, 4to, 57 pages, 10 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part VI, 4to, pages. R1-8.

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Indian Meteorological Memoirs, Vol. II, Part II, 4to, 69 pages, 9 plates. R1-8.

Indian Meteorological Memoirs, Vol. II, Part III, 4to, 68 pages, 3 plates. R1-8.

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Indian Meteorological Memoirs, Vol. III, Part III, 4to, 16 pages text, 353 pages tables. R4.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 11, 1890

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

Wanted Government Currency Notes.

The following Government Currency Notes are required with reference to a civil suit pending in the Sub-Judge's Court at Gonda, and any Bank, Firm, or private parties happening to possess any of these notes, are respectfully requested to communicate with the undersigned who will be glad to take up the notes from them at a premium of one per cent. :—

Note No.	31991,	for ₹100
,,	35846,	,, 100
,,	51123,	,, 100
,,	11984,	,, 100
,,	96800,	,, 100
,,	37081,	,, 100
,,	90996,	,, 100
,,	0844,	,, 100
,,	20845,	,, 100
,,	20846,	,, 100
,,	20847,	,, 100
,,	38258,	,, 100
,,	01273,	,, 100
,,	76324,	,, 100
,,	93664,	,, 100
,,	76751,	,, 500
,,	65325,	,, 500
		₹2,500

RALLI BROTHERS,
Calcutta.

PROMISSORY NOTES.

Stolen.

The upper halves of two Government Promissory Notes, numbered 113093 and 164317, of the 4 per cent. of the 1st day of February, 1843, respectively, for ₹1,000 each, originally standing in the name of Loke Nauth Mullick and Delsukray, respectively, and last endorsed to Kashiram Hardyal of Calcutta, who endorsed them in blank to the proprietor Gangaram Surajmal, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

GANGARAM SURAJMAL,
No. 376, Kalkadevi Road,
Bombay.

Stolen.

The Government Promissory Note, No. 160426, of the 4 per cent. of 1865, for ₹1,000, and the Government Promissory Note, No. 205964, of the 4 per cent. of 1865, for ₹1,000, the former originally standing in the name of the Bank of Bengal, last endorsed to Soorendra Nath Mookerjee, who in January last endorsed to his wife Shrimoti Khiroda Debya, by whom it was never endorsed to any other person; the latter originally standing in the name of Comptroller General, last endorsed to Soorendra Nath Mookerjee, who in January, 1889, endorsed to his wife Shrimoti Khiroda Debya, by whom it was never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

SOORENDRA NATH MOOKERJEE,
Resident of Berrijhatty, under Serampore,
Zillah Hooghly,
at present residing at Dholy, vid Dholy Post Office,
Zillah Mozufferpore.

Stolen.

The Government Promissory Note, No. 277803, of 4 per cent. loan of 1865, for ₹600,

originally standing in the name of the Bank of Bengal, and last endorsed to Manohar Lall, the proprietor, by whom it was never endorsed to any one, having been stolen, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

MANOHAR LAL,
Treasury Clerk,
Deputy Commissioner's Office

SAUGOR,
The 31st December, 1889.

Destroyed.

The Government Promissory Note, No. 029771, of the 4 per cent. loan of 1879, for ₹500, standing in the name of Babu Sarbessur Mitra, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of a duplicate in favour of the proprietor, after two years from date of last advertisement.

SARBESSUR MITRA,
Asansol.

SUPPLEMENT TO

The Gazette of India.

No. 2.] CALCUTTA, SATURDAY, JANUARY 11, 1890

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

EXPENDITURE ON THE ADMINISTRATION OF CIVIL JUSTICE IN INDIA.

No. 101, dated Calcutta, the 9th January 1890.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

1. A question having been raised as to the extent to which the cost of the administration of Civil Justice in British India was met by the revenue derived from Court-fees and other receipts of Civil Courts, the Government of India issued instructions for the preparation of as complete and accurate a statement of the receipts and charges of Civil Courts for one year as was practicable. The enquiry was first undertaken in the beginning of 1886, and the figures now published are therefore those for the calendar year 1885. It has taken longer than was anticipated to collect all the required information, but it is believed that the figures, though not up to date, sufficiently illustrate the question in dispute.

2. The undermentioned items were to be included in *Receipts*:—

(*a*) Receipts in Court-fee stamps:

This item was to represent the value of all Court-fee stamps filed in Civil Courts with plaints or petitions, and in connection with the service of processes. The value of the Court-fee stamps on probates, letters of administration, and certificates was not to be included.

(*b*) Receipts in cash:

This item was to include all cash receipts finally credited to Government. Amounts which are merely paid into Court in order to be paid away again, such as diet money for witnesses or sums paid in proceedings for the execution of decrees, were not to be included.

3. The undermentioned items were to be included in *Charges*:—

(*a*) The whole of the salaries of officers and establishments and the contingent and other expenditure of Courts which, like Small Cause Courts, are engaged solely in the administration of Civil Justice.

(*b*) A share of the salaries of officers and establishments and of the contingent and other expenditure of Courts which are engaged only partly in the administration of Civil Justice. It was stated that the share might be determined in proportion to the time devoted by the Courts to civil work, but that each Local Government should determine it on principles which seemed to it fair.

(*c*) A share of the cost of the Stamp establishment.

(*d*) A share of the discount on the sale of Court-fee stamps.

(*e*) The refunds of Court-fee stamps used in Civil Courts.

(*f*) A share of the expenditure on "Law Officers."

(*g*) A share of the cost of pensions and leave allowances of officers who have been engaged during any portion of their service in the administration of Civil Justice.

(*h*) The rent actually paid, or, in the case of buildings which are the property of Government, a fair rent (according to the Public Works Department valuation of the building) for the buildings or portions of buildings used by Civil Courts.

(*i*) Cost of stationery and printing for the several Courts.

4. Statements were prepared in accordance with these instructions, in the first instance, by the Local Governments, and these were afterwards subjected to a careful examination in the offices of Account. The figures thus obtained, with some further corrections made on account of the cost of pensions, and, omitting the expenditure on Law Officers, whose share as legal advisers of the Government in the administration of Civil Justice is too indirect to be taken into consideration, are set out in the appended statement. The result is shown to be that in Bengal only is there a surplus, which amounts to $14\frac{3}{4}$ lakhs; in Madras the receipts and charges are practically equal; and in all other Provinces the charges are much in excess of the receipts, so that the deficit on the whole account exceeds $12\frac{1}{2}$ lakhs.

5. The calculations are extremely intricate, and, notwithstanding the labour that has been bestowed on them, the results can only be considered to be approximately correct. If the full measure of the expenditure involved in the administration of Civil Justice could be shown, it is probable that the deficit would be somewhat greater than that now obtained: for instance, item (*h*), Rent for buildings used by the Courts, should apparently be increased in some instances; the estimated annual rents for the Calcutta High Court and Small Cause Court buildings given by the Public Works Department, and included in the abstract, being R68,000 and R14,400, while the Municipal assessment for those buildings, in accordance with which taxes are paid, is R84,000 and R24,000 respectively. There are, moreover, certain charges which have not been included, such as the cost of Police guards, Treasury charges, share of rent of Stamp offices, and the cost of manufacturing and despatching from England the stamps, by which the revenue is realised.

ORDERED, that this Resolution be published in the *Gazette of India*.

J. F. FINLAY,

Offg. Secretary to the Government of India.

Abstract Statement of Receipts and Charges connected with the Administration of Civil Justice for the year 1885.

	Assam.	Bengal.	Bombay.	Burma.	Central Provinces.	Madras.	North-Western Provinces and Oudh.	Punjab.	Ajmere and Coorg.	TOTAL.
RECEIPTS.	R	R	R	R	R	R	R	R	R	R
(a) Court-fee stamps	4,30,000	73,59,000	20,32,000	5,14,000	7,15,000	31,75,000	36,78,000	17,37,000	1,05,000	1,97,45,000
(b) Cash receipts	2,000	2,17,000	30,000	21,000	5,000	50,000	1,00,000	4,000	2,000	4,31,000
TOTAL	4,32,000	75,76,000	20,62,000	5,35,000	7,20,000	32,25,000	37,78,000	17,41,000	1,07,000	2,01,76,000
CHARGES.										
(a) The salaries of Judicial Officers employed exclusively in the administration of Civil Justice.	87,000	24,58,000	13,76,000	1,24,000	40,000	8,44,000	10,77,000	2,42,000	7,000	62,55,000
(b) A proportionate share of the salaries of Judicial Officers engaged partly in the administration of Civil Justice.	3,15,000	24,13,000	10,58,000	10,25,000	5,52,000	17,71,000	21,72,000	15,51,000	83,000	1,09,40,000
(c) A share of the cost of the Stamp establishment.	13,000	81,000	46,000	8,000	6,000	21,000	36,000	15,000	1,000	2,27,000
(d) A share of the discount on sale of Court-fee stamps.	7,000	1,13,000	9,000	6,000	10,000	34,000	...	23,000	1,000	2,03,000
(e) Refunds of Court-fee stamps.	3,000	80,000	41,000	7,000	4,000	34,000	46,000	16,000	1,000	2,32,000
(g) Pension and leave allowances.	58,000	7,28,000	3,71,000	1,54,000	96,000	3,42,000	5,03,000	2,64,000	12,000	25,28,000
(h) Rent for buildings used by Civil Courts.	21,000	1,96,000	1,65,000	45,000	39,000	1,15,000	*1,50,000	1,09,000	6,000	8,46,000
(i) Stationery and Printing	4,000	32,000	13,000	14,000	5,000	27,000	64,000	35,000	2,000	1,96,000
TOTAL	5,08,000	61,01,000	30,79,000	13,83,000	7,52,000	31,88,000	40,48,000	22,55,000	1,13,000	2,14,27,000
Excess of Receipts over Charges.	...	14,75,000	...	...	...	37,000	...	...	...	Net 12,51,000
Excess of Charges over Receipts.	76,000	...	10,17,000	8,48,000	32,000	...	2,70,000	5,14,000	6,000	

* The local figure estimated at 7½ per cent. on the capital cost of each building was R5,68,000, but this has been reduced with reference to the figures for other provinces.

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, December 30th, 1889.

The weather during the week under review has been unsettled over the southern half of the Indian region, and these unsettled conditions have extended to a limited extent up the Bay into Bengal and up the Irrawaddy Valley into Upper Burma. The depression which occasioned this disturbed weather was apparently at no time very serious, though at Masulipatam and Vizagapatam the abnormal depression of the barometer amounted to as much as two-tenths of an inch. The centre of the storm hung about the Madras coast from the 24th to the 26th, and then in a very feeble condition crossed the coast and passed to the west of Madras. As is frequently the case when a depression of any magnitude occurs off the Madras coast, abnormally low readings appeared off the Malabar coast, and within this low pressure area a feeble depression seems to have been formed and drifted slowly northward along the west coast of the Peninsula. The wind shifted to the south-eastward of the Bombay coast and blew freshly at some stations, but the storm was either feeble or at a considerable distance from the shore, as the weather, except to the south of Mangalore, was very little affected by it.

The chart of the 24th showed that the depression noticed at the close of the previous summary was close to the Madras coast, the lowest pressure reported being 29·80 inches at Coconada. Strong cyclonic winds prevailed over the western half of the Bay, the sea was rough, and the sky in places overcast, though the only rain reported was a slight shower at Gopalpore. On the 25th the centre had advanced slightly inland, the lowest reading of the barometer (29·774 inches) being still reported from Coconada. Cyclonic winds strong to a gale continued, and overcast weather with drizzling rain was reported from the Circars coast. Very cloudy and rather unsettled weather was also reported from Bengal, but with the exception of these two regions the weather over India was unaffected by the disturbance and was very fine. The depression filled up quickly during the night of the 25th, and on the morning of the 26th the centre appeared to be moving slightly south-westward. Strong squally winds continued to prevail on the Circars coasts and the weather was cloudy and unsettled in Madras and Bengal. On the 27th the storm had almost filled up. It had apparently continued to move south-westward and the observations of wind and barometer seemed to show that the centre lay just to the west of the station of Madras. At the same time a fresh but very slight depression had appeared off the west coast. The winds were irregular over the Peninsula and the Bay area, with a feeble cyclonic movement around a centre between Bangalore and Madras. The force was still fresh at some Madras stations, and at Bombay the wind had risen. By the morning of the 28th the storm from the Bay had disappeared, while that off the west coast was drifting slowly northward. A large high pressure area was reported from Northern India. The wind directions were fairly normal, while the force was still fresh at Bombay. The chart of the 29th showed that the west coast depression had left the neighbourhood of the Indian coast though there were still evidences of its existence in the winds and pressure at Bombay, Rajkot and Karachi. The barometer was falling everywhere, but the general distribution was unchanged. On the 30th the barometer was rising except in North-Eastern India where it was falling slowly. The general distribution and the winds were fairly normal.

Temperature.—The high temperatures which prevailed last week have continued and intensified during the week under review. In Bombay on the 24th,

in the Central Provinces on the 24th, and in Central India on the 27th and 28th the mean temperature was somewhat below the normal average of those days, but in all other provinces on all days and in the above provinces on all other days than those quoted the mean has largely exceeded the normal. In Bengal on the 25th the excess was as much as 7°5.

The following table shows the variations of the mean temperature of the present and of the past week from the normal average :—

PROVINCES.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal
	°	°
Burma	+0·2	+3·3
Bengal	+1·4	+4·6
North-Western Provinces	+2·7	+2·3
Punjab	+4·1	+3·2
Bombay	—0·5	+1·0
Central Provinces	+2·3	+1·0
Guzerat and Central India	+2·9	+1·1
Sind and Rajputana	+3·7	+2·3
Madras	—0·4	+3·9

This table shows that compared with the average there has been a considerable rise of temperature over Burma, Bengal and the Indian Peninsula and a slight fall elsewhere. During a large part of the week the night temperatures in Arrakan, Bengal, Orissa and part of the Peninsula were remarkably high, probably owing to the cloudy weather.

Rain.—The general distribution of rainfall is similar to that reported last week, *i.e.*, the fall has taken place over parts of Burma, Bengal and the east and south of the Peninsula, while none has occurred elsewhere. The amounts reported are, however, generally lighter, and there is by no means the same amount of excess in Madras as there was last week. The week's rainfall so far as it has extended has, however, been good, nearly all districts reporting an excess. The following is a brief account of the daily distribution.

On the 24th the only rain reported was slight showers in Upper Burma, Tipperah, and Gopalpore. On the 25th showers were reported from Tenasserim, several districts in Upper Burma, from Sylhet, from one or two places in Central Bengal, and from Vizagapatam. On the 26th rain continued in Upper Burma, and was also falling in East Bengal and Khoolna. It had extended in Madras and had commenced in the south of the Peninsula. On the 27th a similar distribution obtained except that the fall had ceased in Bengal and had extended and become heavier over the Peninsula. On the 28th there was again very little change, but on the two following days there was hardly any rain.

From this it will be seen that over the greater part of Bengal, the whole of Behar, the North-Western Provinces, Oudh, the Punjab, the Bombay Presidency, the Deccan, the Central Provinces and Rajputana there was no rain whatever during the week. The deficiency in the majority of these districts is not large, but the total deficiency for the season in several parts of Northern India is becoming large.

In Burma the districts of Tenasserim, Lower Burma, and Arakan have all had slightly more than the normal for the week. In Eastern and Deltaic Bengal there is also a trifling excess. Malabar, Madras (South Central) and Mysore—all received good rains, but in the east of the Peninsula the distribution was less regular, thus the East Coast (North, Central and South) and Madras (Central) received more rain than usual, while Hyderabad (South) and Madras (South) had less than the normal amount.

The final column of the table shows that the seasonal deficiency in Madras continues to decrease but that in Northern India there is still no alteration

Province.	Division.	Rainfall data for week ending 30th December 1889.			Rainfall data from October 15th to 30th December 1889.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 30th December.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
Burma	Tenasserim	0·04	0	+0·04	16·98	5·02	+238
	Lower Burma	0·07	0·04	+0·03	7·53	6·01	+ 26
	Central do.	0	0·01	—0·01	6·08	4·13	+ 47
	Upper do.	0·25	?	?	3·92	?	?
	Arakan	0·02	0	+0·02	7·46	5·71	+ 31
Bengal and Assam	Eastern Bengal	0·17	0	+0·17	7·50	4·11	+ 82
	Assam (Surma)	0·01	0·10	—0·09	4·60	3·96	+ 16
	Do. (Brahmaputra)	0	0·08	—0·08	1·44	3·01	— 52
	Deltaic Bengal	0·03	0	+0·03	9·55	3·08	+210
	Central do.	0·01	0·01	0	3·58	2·51	+ 43
	North do.	0	0·01	—0·01	0·69	2·60	— 73
	Orissa	0	0·03	—0·03	15·44	5·88	+163
	Chutia Nagpur	0	0·02	—0·02	2·99	2·00	+ 50
	Behar (South)	0	0·03	—0·03	0·54	1·71	— 68
	Do. (North)	0	0·02	—0·02	0·42	1·43	— 71
North-Western Provinces and Oudh.	North-Western Provinces (East)	0	0·08	—0·08	1·23	1·05	+ 17
	Oudh (South)	0	0·12	—0·12	0·05	0·69	— 93
	Do. (North)	0	0·11	—0·11	0·04	0·57	— 93
	North-Western Provinces (Central)	0	0·15	—0·15	0·01	0·66	— 98
	North-Western Provinces (West)	0	0·09	—0·09	0	0·37	—100
	North-Western Provinces (Sub-montane)	0	0·11	—0·11	0·14	0·73	— 81
Punjab	Punjab (South)	0	0·10	—0·10	0	0·48	—100
	Do. (Central)	0	0·15	—0·15	0	0·64	—100
	Do. (Sub-montane)	0	0·17	—0·17	0	0·97	—100
	Do. (Hill Districts)	0	0·31	—0·31	0	2·21	—100
	Do. (North-West)	0	0·40	—0·40	0·02	1·70	— 99
	Do. (West)	0	0·15	—0·15	0	0·49	—100
Bombay and Malabar Coast Districts (Madras).	Malabar	0·95	0·06	+0·89	12·40	11·41	+ 9
	Madras (South Central)	1·14	0·27	+0·87	6·97	12·30	— 43
	Coorg	0	0·04	—0·04	12·25	9·08	+ 35
	Mysore	0·70	0·03	+0·68	3·02	4·38	— 31
	Konkan	0	0·03	—0·03	4·90	2·05	+139
	Bombay—Deccan	0	0·02	—0·02	5·10	3·72	+ 37
	Hyderabad (North) Khandeish	0	0·21	—0·21	1·26	3·15	— 60
Central Provinces and Berar.	Berar	0	0·14	—0·14	3·14	2·76	+ 14
	Central Provinces (West)	0	0·09	—0·09	2·95	1·55	+ 90
	Do. (Central)	0	0·09	—0·09	1·72	1·37	+ 26
	Do. (East)	0	0·07	—0·07	1·97	1·35	+ 46
Bombay (North)	Guzerat	0	0·02	—0·02	0·02	0·55	— 96
	Kathiawar	0	0	0	0	0·29	—100
	Sind	0	0·04	—0·04	0·01	0·18	— 94
Rajputana and Central India.	Central India (East)	0	0·04	—0·04	0·13	0·98	— 87
	Rajputana (East), Central India (West)	0	0·04	—0·04	0	0·51	—100
	Rajputana (West)	0	0·02	—0·02	0	0·18	—100
Madras	East Coast (North)	0·58	0·05	+0·53	12·85	9·00	+ 43
	Do. (North) (a)	0·55	?	?	9·45	?	?
	Hyderabad (South)	0·25	0·03	—0·22	2·71	2·18	+ 24
	Madras (Central)	0·15	0·10	+0·05	5·06	4·60	+ 10
	East Coast (Central)	0·51	0·35	+0·16	10·77	14·95	— 28
	Do. (South)	0·97	0·54	+0·43	11·22	17·49	— 36
	Madras (South)	0·15	0·28	—0·13	4·39	13·31	— 67

W. L. DALLAS,
Assistant Meteorological Reporter to the Government of India.

SIMLA, *2nd January, 1890.*

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 4th January.*—No rain in Ganjam, Godaveri, Kistna, Bellary, Anantapur, Kurnool and Madras; slight elsewhere. Crops generally good, but feeling want of rain in limited portions of Nellore, Chingleput, South Arcot, Tanjore, Salem and Coimbatore, and over considerable areas in Madura and Tinnevelly. Prices generally falling or stationary. General prospects fair.

Bombay.—*For week ending 8th January.*—Standing crops generally good except where suffering for want of rain in parts of the Deccan or damaged by locusts in parts of Sind. Cotton prospects favourable except in parts of Broach. Harvesting and sowing operations progressing. Fodder generally sufficient and agricultural stock good.

Bengal.—*For week ending 7th January.*—No rain; weather fine throughout the week. Winter rice harvest almost over, and the outturn, as previously reported, generally fair, except in parts of Western and Central Bengal, the sudder sub-division of Balasore, and the Palamow sub-division of Lohardugga, where it is considerably below the average. In parts of thanas Balasore and Soro in the sudder sub-division of Balasore the failure of the rice crop has been very complete, and some relief measures may be necessary. The *rabi* crops are generally in good condition, but in Behar a shower of rain would do much good. Poppy progressing well, except in the Hajipore sub-division of Mozufferpore, where the later sowings will be almost a complete failure. Sugarcane promises to be a fair crop on the whole, although in certain quarters a deficient outturn is expected. Tobacco doing well, as also *ganja* in the Rajshahye district. Price of rice has fallen in many districts, but from some districts in Behar a slight rise has been reported during the week.

North-Western Provinces and Oudh.—*For week ending 8th January.*—The weather is dry and seasonable and the *rabi* crops are still thriving, though rain is much needed in parts. Food stocks are ample and fluctuations in prices unimportant.

Punjab.—*For week ending 8th January.*—No rain has fallen except a slight fall at Murree (Rawalpindi district). Prices rising in Rawalpindi, Shahpur and Peshawar, unsettled in Delhi, and stationary elsewhere. Sowing and weeding of *rabi* crops going on. Rain badly wanted throughout the Province. Prospects of standing *rabi* crops are said to be average. Crops are now suffering from drought in some districts. Crops slightly damaged by locusts in Zira, district Ferozepur. Fodder sufficient except in Peshawar. Poppy weedings going on in Jullundur.

Central Provinces.—*For week ending 8th January.*—Weather clear and cold. Harvesting of *kharif* crops nearly completed; outturn good. Rain is required everywhere for wheat, especially in Saugor and Bilaspur. Prices generally steady.

Burma.—*For week ending 4th January.*—No rain. The crop prospect continues to be good in Lower Burma. In Upper Burma the crops are generally good, but in Shwebo the yield will be short. The price of paddy has fallen in Pegu, Shwegyin, Tavoy, Mandalay, Bhamo, Shwebo, Myingyan and Pokoku, and has risen in Katha; elsewhere prices are stationary or the changes are but slight.

Assam.—*For week ending 8th January.*—Weather cold and cloudy. Slight rain in all districts. Harvesting of winter rice and gathering of pulses continue. Tea pruning not yet finished.

Mysore and Coorg.—*For week ending 8th January* —Slight rain reported in parts of Kadur, Shimoga and Hassan districts. Crops good. Prospects generally favourable. Harvesting continues in parts. Prices fallen slightly in the Bangalore district and risen somewhat in the Tumkur district.

Harvest still in progress in Coorg.

Berar and Hyderabad.—*For week ending 8th January.*—In Berar the weather is clear and cold. Reaping of *jowari* almost finished; threshing in progress. Cotton-picking continues. *Rabi* in good condition. Prices stationary. Fodder sufficient.

Rainfall ·67 at Hyderabad during the week ending 1st January Total since 1st January 1889, 38·37 inches. Harvesting of *abi* crops concluded; sowing of *tabi* commenced; *rabi* crops thriving. Rainfall of week rather injurious to standing crops. Prices stationary.

Rainfall ·2 at Hyderabad during week ending the 8th January. Sowing of *tabi* crops in progress; *rabi* crops prospering. Prices stationary.

Central India.—*For week ending 1st January.*—Crops and prospects good, but in parts of Jhallawar they are slightly damaged by white-ants and winter rain is much wanted.

For week ending 8th January.—Condition of standing crops in Bhopal fair, except in Pathari where wheat is withering for want of rain. Only half the average outturn expected from crops in the Nimar pargana of Bhopawar. Winter rain wanted for crops on Ghâts.

Rajputana.—*For week ending 8th January.*—Agricultural operations satisfactory. Standing crops good, but rain needed in Kotah and Alwar. Agricultural stock generally good. Pasturage or fodder sufficient except in Marwar and Dholepore. Prices steady generally.

Nepal.—*For week ending 2nd January.*—No rain. Weather cloudy. Prospect of winter crops good. Rain wanted.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XXXVII OF 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Week ending 15th December, 1888. Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Week ending 14th December, 1889. Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Total Receipts from 1st April to 15th December, 1888. Total.	Per mile open per week.	Total Receipts from 1st April to 14th December, 1889. Total.	Per mile open per week.	Total Increase in 1889-90.	Total Decrease in 1889-90.
			R	R		R	R	R	R	R	R	R	R
	State Lines worked by Companies.												
21st Dec., 1889	East Indian	1,514	8,85,747	585	1,526	(a) 9,85,781	646	3,03,54,594	542	(a)3,04,72,368	540	1,17,774	...
21st ditto	Patna-Gya	57	7,796	137	57	10,023	176	3,47,354	164	3,49,490	165	2,136	...
...	Dildárnagar-Gházipur	12	860	72	...	(b)	...	44,019	99	(b)	...	...	44,019
...	Sindia	75	5,728	76	...	(c)	...	2,48,418	90	(c)	...	...	2,48,418
21st Dec., 1889	Rajputana-Malwa	1,664	3,62,402	218	1,672	3,77,000	225	1,26,50,325	205	1,33,94,318	218	7,43,993	...
21st ditto	Bengal-Nágpur (d)	225	44,399	197	305	(e)39,265	129	10,19,536	147	(e)12,23,798	110	2,04,262	...
21st ditto	Southern Mahratta(f)	854	70,891	83	978	81,021	83	27,65,917	87	28,67,502	87	1,01,585	...
21st ditto	Ditto Mysore Section	140	11,244	80	296	19,800	67	4,18,232	80	6,71,819	71	2,53,587	...
14th ditto	Indian Midland	136	9,747	72	746	(g) 78,912	106	4,59,640	91	(g)21,40,556	85	16,80,916	...
21st ditto	Villupuram-Guntakal, Nellore Branch	83	4,481	54	83	5,110	62	1,74,896	57	1,76,241	58	1,345	...
7th ditto	Bareilly-Pilibhit	...	...	...	...	(h)	...	(i)57,575	46	(j)71,079	56	13,504	...
	Total	4,760	14,03,295	295	5,663	15,96,912	282	4,85,40,506	276	5,13,67,171	253	28,26,665	...
	State Lines worked by Government.												
14th Dec., 1889	North-Western (k)	2,411	5,16,170	214	2,477	6,48,554	262	1,80,16,751	202	2,00,00,573	219	19,83,822	...
14th ditto	Oudh and Rohilkhand	692	1,18,072	171	692	1,60,009	231	47,42,582	185	53,14,199	208	5,71,617	...
21st ditto	Bengal Central	125	12,958	104	125	13,470	108	5,14,657	112	5,39,325	117	24,668	...
14th ditto	Wardha Coal	45	20,839	463	45	17,955	399	5,70,532	343	5,52 612	333	...	17,920
21st ditto	Eastern Bengal	673	2,41,280	358	747	2,91,670	390	76,26,906	306	80,20,058	301	3,93,152	...
14th ditto	Nalháti	27	1,820	67	27	1,942	72	70,791	72	68,519	70	...	2,272
21st ditto	Tirhoot	273	32,578	119	273	44,900	164	11,69,124	124	13,74,994	140	2,05,870	...
14th ditto	Lucknow-Sitapur-Sihramau	105	5,182	49	105	5,807	55	1,77,288	46	2,23,537	58	46,249	...
21st ditto	Jorhát	31	1,502	48	30	1,395	46	43,790	38	43,617	39	...	173
7th ditto	Cherra-Companyganj.	...	...	...	...	(h)	...	(i)5,629	22	(j)7,208	29	1,579	...
14th ditto	Burma (l)	441	59,472	135	553	80,414	145	20,80,700	148	31,89,775	161	11,09,075	...
	Total	4,823	10,09,873	209	5,074	12,66,116	250	3,50,18,750	198	3,93,34,417	211	43,15,667	...
	Lines worked by Guaranteed Companies.												
14th Dec., 1889	Madras	840	1,67,217	199	840	1,88,945	225	60,20,118	194	65,91,633	213	5,71,515	...
21st ditto	South Indian	654	1,11,817	171	654	1,11,711	171	39,15,348	162	41,01,189	170	1,85,841	...
14th ditto	Great Indian Peninsula	1,504	(m)8,20,339	545	1,447	(n)8,71,766	602	m2,82,44,383	509	n2,31,95,655	436	...	50,48,728
21st ditto	Bombay, Baroda and Central India (o)	461	2,62,952	570	461	2,52,000	547	86,11,323	505	88,09,707	518	1,98,384	...
	Total	3,459	13,62,325	394	3,402	14,24,422	419	4,67,91,172	366	4,26,98,184	340	...	40,92,988
	GRAND TOTAL (Guaranteed and State)	13,042	37,75,493	289	14,139	42,87,450	303	13,03,50,428	271	13,33,99,772	259	30,49,344	...
	Gross Estimated Expenses	...	..	...	...	...	...	6,80,19,315	142	6,98,58,463	136	18,39,148	...
	Net Receipts	...	...	...	...	..	...	6,23,31,113	129	6,35,41,309	123	12,10,196	...
	Assisted Companies												
21st Dec., 1889	Tárakeshwar	22	4,119	187	22	4,212	191	1,97,036	242	1,93,988	239	...	3,048
14th ditto	Dibru-Sadiya	78	7,594	97	78	7,970	102	3,14,088	109	3,36,675	117	22,587	...
21st ditto	Bengal and North-Western	376	31,522	84	376	35,990	96	15,80,239	114	16,34,424	118	54,185	...
7th ditto	Rohilkhand-Kumaun	...	...	...	...	(h)	...	(i)2,55,142	109	(j)2,83,976	121	28,834	...
	Total	476	43,235	91	476	48,172	101	23,46,505	117	24,49,003	122	1,02,558	...
	Native States.												
21st Dec., 1889	His Highness the Nizam's Guaranteed	310	38,755	125	354	45,048	127	12,00,232	111	16,29,506	125	4,29,274	...
21st ditto	His Highness the Gaekwar's	59	2,308	39	59	2,420	41	95,134	44	95,727	44	593	...
21st ditto	His Highness the Gaekwar's Viramgam Mehsana-Vadnagar	25	880	35	27	800	29	31,969	41	36,489	37	4,520	...
14th ditto	Bhávanagar-Gondal-Junágarh-Porbandar	209	24,621	118	329	21,012	64	7,28,208	99	9,01,937	87	1,73,729	...
21st ditto	Morvi	68	2,957	43	68	2,716	40	1,21,307	48	1,30,841	52	9,534	...
21st ditto	Jodhpore	124	6,420	52	124	7,200	58	2,41,896	53	2,42,246	53	350	...
	Total	795	75,941	96	961	79,196	82	24,18,746	85	30,36,746	90	6,18,000	..

(a) Includes the Dildárnagar-Ghásipur State Railway.
(b) Included with East Indian Railway.
(c) Included with Indian Midland Railway.
(d) Includes the Katni-Umaria Branch.
(e) Includes the Sanctoria Coal Section of the Bengal-Nágpur Railway.
(f) Includes the Bellary-Kistna State Railway.
(g) Includes the Sindia and Bhopal-Itarsi State Railways.
(h) Return not received.
(i) Total receipts from 1st April to 8th December 1888.
(j) Total receipts from 1st April to 7th December 1889.
(k) Includes the Amritsar-Pathánkot and Rajpura-Bhatinda State Railways.
(l) Includes the Toungoo-Mandalay extension.
(m) Includes the Dhond-Manmád, Khámgaon, Amraoti and Bhopal-Itársi State Railways.
(n) Includes the Dhond-Manmád, Khámgaon and Amraoti State Railways.
(o) Includes the Pátri Branch.

M. C. BRACKENBURY, *Major, R.E.*,
Under-Secretary.

CALCUTTA,
The 9th January, 1890.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 2nd HALF OF NOVEMBER 1889.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu. (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*.)		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Burma—																										
Tenasserim—																										
Mergui	...	...	...	...	10 10	9 14	12 14	10 14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	9 11	9 11
Tavoy	...	...	...	...	13 0	13 0	14 13	14 13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399 3	399 3	17 14½	17 14½
Moulmein and Amherst	7 14	7 14	...	...	9 11	9 11	12 2	12 2	...	...	...	...	...	...	...	...	10 2	10 2	12 2	12 2	...	...	220 0	220 0	20 8	20 8
Pegu (deltaic)—																										
Pegu	...	...	...	...	8 14	8 14	10 14	10 14	...	...	...	...	...	...	...	...	11 2	11 2	...	...	...	...	143 0	143 0	14 5	14 3
Rangoon	11 2	11 2	...	...	11 2	10 6	12 4	11 2	...	...	...	...	...	...	...	...	16 0	13 0	...	...	...	...	250 0	250 0	14 9	14 9
Thongwa	...	...	...	...	9 9	9 9	10 8	10 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	14 4	14 4
Bassein	...	...	...	...	13 5	13 6	16 1	18 4	...	...	...	...	...	...	...	...	9 15	9 14	...	...	...	...	230 11	230 11	14 14	14 14
Pegu (inland)—																										
Shwaygyin	...	...	...	...	8 8	8 8	8 14	8 14	...	...	...	...	...	..	...	...	...	...	...	...	...	...	250 0	250 0	14 2	14 2
Tharawadi	...	...	...	...	11 7	11 7	13 5	13 5	...	...	...	...	...	...	...	...	11 7	11 7	...	...	8 2	8 2	450 0	450 0	14 0	14 0
Henzada	...	...	...	...	11 0	11 0	13 0	13 0	...	...	...	...	...	...	...	...	9 8	9 8	...	...	...	...	183 8	183 8	17 11	18 10
Prome	12 12	12 2	...	...	10 6	11 8	15 5	15 0	...	...	...	...	...	...	...	...	10 6	10 6	...	...	...	9 6	139 11	139 11	14 3	14 3
Toungoo	...	...	...	...	10 10	8 0	12 13	10 10	...	...	...	...	...	...	...	...	9 7	9 7	...	...	...	...	200 0	200 0	14 1	14 1
Thayetmyo	10 5	10 5	...	...	12 11	12 11	13 13	13 13	...	...	...	...	...	...	...	...	12 12	11 10	37 8	22 8	...	...	490 0	490 0	11 3	11 3
Upper Burma—																										
Mandalay	13 9	12 15	...	...	11 10	10 12	13 7	12 5	...	...	...	...	...	...	...	...	8 8	9 2	16 11	18 5	8 4	8 0	60 0	65 0	17 12	17 12
Arakan—																										
Sandoway	...	...	...	...	19 10	21 9	24 0	25 6	...	...	...	...	...	...	...	..	...	...	...	...	...	...	469 11	469 11	14 4	24 0
Kyouk-pyu	...	...	...	...	15 5	15 1	16 13	16 8	...	...	...	...	...	...	...	...	6 0	6 0	...	...	..	...	340 0	340 0	24 0	24 0
Akyab	...	...	...	...	14 0	13 0	18 0	16 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	8 8	8 8	180 0	180 0	16 0	16 0
Assam—																										
Surma—																										
Sylhet	11 0	...	...	...	10 8	10 8	15 12	14 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	...	...	108 0	108 0	9 8	9 8
Cachar	7 8	8 0	...	...	10 0	10 0	12 0	13 0	...	...	...	...	...	...	...	...	12 8	12 4	...	...	...	...	80 0	80 0	9 8	9 0
Khási and Jaintiá Hills	...	...	...	...	5 8	5 8	7 0	8 0	...	...	...	...	...	...	...	...	8 0	8 0	16 0	15 0	...	...	100 0	90 0	7 0	7 0
Garo Hills	...	...	...	...	6 0	6 0	13 0	13 0	...	...	...	...	...	...	...	...	9 0	9 0	...	...	...	...	160 0	160 0	6 7	6 7
Brahmáputra—																										
Goálpára	18 0	16 0	...	...	7 0	6 8	12 0	12 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	18 0	18 0	80 0	80 0	9 0	9 8
Kamrup	10 0	10 0	...	...	8 0	8 0	17 0	15 0	...	...	...	...	...	...	...	...	13 0	12 0	...	...	...	...	160 0	160 0	9 0	9 0
Darrang	7 0	7 0	...	...	12 12	13 0	18 0	18 0	...	...	...	...	...	...	...	...	12 0	11 0	...	...	...	...	150 0	150 0	9 0	9 0
Nowgong	8 0	8 0	...	...	9 8	8 8	16 0	16 0	...	...	...	...	...	...	...	...	8 0	8 0	...	...	...	...	120 0	120 0	8 0	8 0
Sibságar	...	...	...	...	6 0	6 0	18 0	18 0	...	...	...	...	...	...	...	...	13 0	12 0	...	...	...	...	120 0	120 0	8 0	8 0
Lakhimpur	8 0	8 0	...	...	6 0	6 0	13 0	12 0	...	...	...	...	...	...	...	...	12 0	13 0	11 0	11 0	...	...	160 0	160 0	8 0	8 0

Bengal—																										
Eastern hill tracts—																										
Chittagong Hill Tracts	...	...	...	...	9 6	9 6	10 0	10 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	320 0	320 0	8 0	8 0
Hill Tipperah	6 0	6 0	...	...	8 0	8 0	12 0	12 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	8 0	8 0	...	...	8 0	8 0
Nágá Hills	...	...	...	...	4 0	4 0	8 0	8 0	...	...	...	...	...	...	...	...	4 0	4 0	...	...	...	...	60 0	60 0	4 0	4 0
Eastern—																										
Backergunge	...	...	...	...	10 0	10 4	15 0	15 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	...	...	120 0	120 0	10 0	10 0
Noakholly	...	...	...	...	11 0	11 0	13 0	13 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	8 0	8 0	...	...	9 0	9 0
Chittagong	10 0	10 0	...	...	8 0	8 0	15 0	15 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	100 0	100 0	9 0	9 0
Tipperah	11 7	12 5	...	...	8 14	10 10½	13 14½	17 12½	...	...	...	...	...	...	...	...	13 5	13 14½	...	...	8 0	8 0	...	...	8 14	8 14
Dacca	13 0	13 0	20 0	20 0	9 12	10 0	11 0	12 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	14 0	14 0	160 0	160 0	9 4	10 0
Mymensingh	10 0	10 0	...	...	8 14	9 0	12 4	10 0	...	...	...	...	...	...	...	...	14 8	13 0	...	...	10 0	...	...	...	8 8	8 8
Deltaic—																										
Khoolna	...	...	...	...	11 4	11 0	12 8	14 0	...	...	...	...	...	...	...	...	13 5	13 5	...	...	...	...	160 0	140 0	8 8	8 0
24-Pergunnahs	14 0	14 0	16 0	16 0	7 8	7 8	15 0	15 0	...	...	...	...	...	...	6 0	11 0	16 0	16 0	...	...	18 0	18 0	100 0	100 0	10 0	10 0
Midnapore	13 8	13 8	...	...	12 0	12 8	14 0	15 8	...	...	...	...	...	...	...	...	14 8 to 15 8	14 8 to 15 8	...	...	13 0	12 0	160 0	160 0	10 3	10 3
Howrah	...	...	...	...	9 8	9 8	13 0	13 8	...	...	...	...	...	...	...	...	17 0	16 12	...	...	13 0	12 8	100 0	100 0	9 2	9 2
Calcutta	13 4	13 4	17 7	16 13	8 1	8 2	13 0	12 12	16 0	16 10	12 9	11 1	...	...	14 8	15 1	15 12	15 3	18 9	19 0	16 12	17 9	100 0	100 0	10 0	9 12
Hooghly	13 0	13 0	...	...	8 0	8 0	12 0	12 0	...	...	...	...	...	...	...	...	15 0	16 0	...	...	11 0	11 0	120 0	120 0	9 0	9 0
Nuddea (Kishnaghur)	14 14	14 14	...	16 0	10 10½	10 8	12 6	12 6	...	...	...	...	...	...	...	...	17 12	17 12	...	...	13 5¼	17 12	...	...	10 0	9 2
Jessore	13 5	13 5	...	...	9 0	9 0	13 0	12 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	16 0	16 0	160 0	160 0	9 2	9 2
Furreedpore	13 0	13 0	12 0	...	8 0	8 0	10 0	12 0	...	...	...	...	...	...	...	...	12 0	13 0	18 0	18 0	10 0	10 0	120 0	120 0	9 0	9 0
Central—																										
Bankoora	13 12	13 12	14 0	14 8	15 0	15 0	19 0	19 0	...	...	...	...	...	...	...	...	15 0	15 0	27 0	28 0	15 0	16 0	280 0	280 0	10 0	10 0
Burdwan	14 8	13 4	*	*	11 10	12 0	14 10	16 13	...	...	...	...	...	...	...	...	18 0	16 12	*	*	19 0	18 0	100 0	100 0	10 5	10 5
Beerbhoom	15 0	15 0	...	...	12 0	12 0	15 0	15 0	...	...	...	...	...	...	...	...	16 0	16 8	...	...	10 8	10 8	160 0	160 0	10 8	10 8
Moorshedabad	16 0	16 0	...	...	10 0	10 8	12 0	15 0	...	...	...	...	...	...	...	...	20 0	17 12	...	...	18 0	16 0	220 0	220 0	11 0	11 0
Sonthal Pergunnahs	15 0	15 0	...	...	12 0	13 0	16 0	16 0	...	...	...	...	...	...	...	...	16 0	16 12	27 0	27 0	17 0	17 0	200 0	200 0	9 4	9 4
Pubna	16 8	16 14	...	...	7 2	7 8	14 4	15 0	...	...	...	...	...	...	...	...	15 0	15 0	...	...	17 4	17 4	200 0	200 0	7 6	8 11½
Bogra	13 8	13 8	...	...	12 0	12 0	New. 18 0 / Old. 13 8	14 4	...	...	...	...	...	...	...	...	15 0	15 0	...	...	...	...	90 0	90 0	9 0	9 0
Rajshahye	15 0	15 0	20 10	20 10	9 12	9 12	12 0	12 12	...	...	...	...	...	...	...	...	18 0	18 0	...	...	16 13	17 4	240 0	240 0	8 10	9 9
Maldah	18 0	14 0	...	...	11 0	12 0	14 0	14 0	...	...	...	...	...	...	...	...	16 0	13 0	...	...	...	...	160 0	120 0	8 0	8 0
Northern—																										
Rungpore	13 5	13 5	...	...	9 7	9 6	10 5	12 4	...	...	...	...	...	...	...	...	13 5	10 5	...	...	14 8	12 4	100 0	100 0	8 14	8 14
Dinagepore	15 12	16 0	16 0	23 0	12 0	13 4	16 0	17 12	...	...	...	...	...	...	...	...	14 8	14 8	...	...	...	19 4	160 0	160 0	9 8	8 12
Jalpaiguri	12 0	12 0	16 0	16 0	8 0	8 0	15 0	14 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	12 0	12 0	128 0	128 0	9 0	9 0
Darjeeling	11 0	10 0	10 0	9 0	5 0	5 0	12 0	12 0	...	...	...	...	13 0	13 0	...	...	10 0	10 0	20 0	22 0	8 0	8 0	120 0	120 0	6 8	7 0
Orissa—																										
Pooree	13 2	13 2	...	...	13 6	13 2	18 4	17 1	...	...	...	...	...	...	...	...	17 1	17 1	...	...	15 12	15 12	80 0	80 0	11 13	11 13
Cuttack	14 7	13 2	...	...	10 8	10 8	18 6	17 0	...	...	...	...	...	...	...	...	20 5	20 5	...	...	18 6	18 6	80 0	80 0	11 0	11 0
Balasore	15 0	15 0	13 0	13 0	12 0	13 0	17 0†	22 0	...	...	...	...	...	...	...	...	14 0	14 0	...	...	...	...	160 0	160 0	9 0	9 0
Chota-Nagpur—																										
Singbhoom	10 0	10 0	20 0	12 0	16 0	16 0	20 0	20 0	...	...	...	...	...	...	...	...	10 0	10 0	32 0	32 0	12 0	12 0	200 0	200 0	7 0	7 0
Manbhoom	13 5	12 0	...	...	13 0	14 0	23 0	24 8	...	...	...	...	...	...	...	...	15 12	16 0	32 0	32 0	15 0	15 0	200 0	200 0	9 0	9 0
Lohardugga	White. 11 0 / Red. 11 8	11 8	13 5	13 0	13 8	13 0	Old. 16 0 / New. 21 0	22 0	...	...	...	...	50 0	50 0	...	...	13 8	14 0	40 0	40 0	15 0	15 0	140 0	140 0	8 8	8 8
Hazáribágh	14 0	13 0	15 0	15 0	10 0	10 0	Old. 17 0 / New. 22 0	17 0	...	...	...	...	35 0	35 0	...	...	15 0	15 0	30 0	30 0	17 0	16 0	320 0	320 0	8 0	8 0

* Not sold.

† The price of rice was 16 sers per rupee just after the storm of the 20th November.

RETAIL PRICES FOR THE 2nd HALF OF NOVEMBER 1889—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Bengal—*continued.*																										
Behar, south—																										
Monghyr	20 8	18 14	21 0	18 14	12 1	11 9	18 6	13 10	...	...	...	...	...	...	...	...	24 2	22 5	25 4	23 1	18 14	18 14	147 0	147 0	9 12	9 8
Gya	17 8	14 12	19 0	18 0	10 0	10 0	18 0	16 8	...	...	...	...	...	...	15 0	15 0	19 0	18 0	...	...	19 0	19 0	200 0	200 0	9 2	9 2
Patna	Red. 17 12 / White. 15 2	18 0	22 0	21 0	10 8	10 0	17 13	16 8	24 0	24 0	...	...	25 0	26 8	19 0	22 0	23 0	24 0	23 0	23 0	22 0	22 0	130 0	130 0	9 8	9 8
Shahabad	16 0	14 0	20 0	20 0	10 0	9 0	14 0	12 0	23 0	20 0	...	...	...	...	...	...	22 0	20 0	...	...	21 0	20 0	160 0	140 0	10 0	10 0
Behar, north—																										
Purneah	21 4	17 0	...	...	19 0	13 0	21 0	20 0	...	...	...	...	...	...	...	...	20 0	...	...	...	17 0	16 0	120 0	200 0	10 4	9 0
Bhágalpur	18 15	17 10	18 15	18 15	12 0	12 0	15 2	16 6	...	...	...	...	...	...	...	...	19 9	19 9	24 0	24 0	17 10	17 10	164 0	164 0	10 1	10 1
Durbhunga	14 13	16 0	18 4	14 13	13 8	14 4	20 8	20 9	...	...	...	...	28 9	29 8	14 13	...	22 13	20 8	25 4	26 0	20 0	20 4	200 0	200 0	11 0	11 4
Mozufferpore	13 0	12 8	18 0	18 8	10 0	9 0	18 0	14 0	...	...	...	...	...	...	...	...	20 0	18 0	22 0	22 0	22 0	17 8	160 0	160 0	10 0	10 0
Sarun	15 8	15 8	21 0	19 8	8 8	8 8	14 6	11 12	...	...	...	...	22 0	21 0	14 0	12 0	20 8	19 8	21 8	22 0	20 8	21 8	160 0	160 0	9 8	9 8
Chumparun	12 0	12 0	13 0	12 0	9 0	8 0	20 0	18 0	...	...	...	...	28 0	24 8	...	...	22 0	16 0	25 0	22 8	17 0	17 8	160 0	160 0	9 8	10 0
N.-W. Provinces—																										
Eastern—																										
Mirzapur	13 8	13 0	18 0	18 0	8 0	14 0	14 0	8 0	22 0	22 0	18 0	18 0	20 0	21 0	20 0	22 0	18 0	18 0	22 0	22 0	22 0	21 0	100 0	90 0	10 0	10 0
Benares	14 6	14 6	20 1	20 1	9 8	10 0	15 3	14 10	20 10	20 10	18 7	18 7	16 13	16 4	13 0	13 0	19 4	19 0	20 1	22 12	19 12	20 10	120 0	120 0	10 2	10 6½
Ghazipur	14 6	14 6	17 6	17 6	7 2	7 2	11 0	11 0	16 12	16 12	15 6	12 4	28 4	28 4	20 10	20 10	16 12	16 12	16 12	16 12	19 5	19 5	194 6	194 6	10 6	10 6
Jaunpur	13 0	14 8	19 0	21 0	7 0	7 0	14 0	12 0	22 0	...	...	...	...	28 0	...	...	23 0	23 0	22 0	...	19 0	21 0	140 0	140 0	8 8	8 8
Allahabad	13 8	13 8	19 8	19 8	7 0	7 0	11 0	11 0	22 0	20 0	18 0	16 0	23 0	23 0	24 0	24 0	19 0	19 0	20 0	20 0	20 0	20 0	120 0	120 0	10 0	10 0
Central—																										
Bánda	16 8	16 4	22 8	20 8	7 8	7 8	11 8	10 12	30 0	28 0	23 0	23 8	...	...	...	...	24 0	24 0	...	...	14 0	14 0	160 0	160 0	9 12	10 4
Fatehpur	14 0	14 4	21 0	21 0	13 0	14 0	15 0	16 0	25 0	...	21 0	...	...	...	20 0	20 0	23 0	22 0	23 0	23 0	25 0	25 0	160 0	160 0	10 8	10 8
Hamirpur	15 12	17 8	...	...	9 0	9 0	12 6	13 0	27 8	26 0	23 0	21 0	...	...	...	...	25 0	26 4	...	...	...	...	140 0	140 0	10 4	10 4
Jalaun	17 0	17 0	22 0	22 0	9 0	9 0	10 0	10 0	26 0	18 0	22 0	22 0	...	...	16 0	16 0	26 0	26 0	18 0	18 0	24 0	24 0	140 0	140 0	10 0	10 0
Cawnpore	16 4	16 8	23 0	23 0	8 8	8 8	12 8	12 8	25 0	25 0	22 0	21 8	30 0	30 0	28 0	28 0	25 8	24 8	28 8	29 0	24 0	25 0	140 0	140 0	12 0	12 0
Etáwah	16 12	16 12	24 0	24 0	6 0	6 0	12 0	13 0	24 8	24 0	21 4	25 0	24 0	24 0	25 0	20 0	27 8	27 8	32 0	32 0	28 0	28 0	120 0	110 0	11 0	11 0
Farukhabad	16 8	16 4	23 0	24 4	6 8	6 8	10 0	9 8	20 0	...	20 0	20 0	...	...	24 0	32 11	30 0	27 0	28 0	28 0	26 0	27 0	120 0	120 0	11 0	10 8
Mainpuri	17 4	16 12	23 4	23 6	4 8	4 8	8 0	9 0	22 8	...	20 8	20 2	...	...	...	...	27 4	26 14	28 8	28 8	28 8	28 8	160 0	160 0	11 12	10 8
Etah	16 6	17 4	22 4	24 0	7 8	7 8	12 8	11 8	20 0	19 0	18 0	17 0	30 0	30 0	12 0	12 0	28 0	28 0	28 0	27 0	20 0	21 0	160 0	160 0	11 0	11 0
Western—																										
Lalitpur	18 0	19 0	24 0	24 0	9 0	9 0	11 0	11 0	28 0	24 0	15 0	15 0	28 0	28 0	24 0	24 0	24 0	24 0	35 0	34 0	14 0	14 0	200 0	200 0	10 4	10 4
Jhánsi	18 4	17 14½	26 10	23 15	8 0	8 0	11 8	11 8	24 5½	24 2	21 8	22 0	...	...	...	...	24 13½	25 6½	29 6	27 8	26 4	26 9	180 0	180 0	10 8	10 8
Agra	15 0	15 0	21 0	21 0	5 0	5 0	9 0	9 0	20 0	20 0	18 0	18 8	...	...	19 8	17 0	22 0	22 0	23 0	22 0	17 8	17 8	100 0	100 0	11 8	11 8
Muttra	15 8	15 0	21 0	21 0	7 0	7 0	12 0	12 0	21 0	21 0	17 0	17 0	...	...	12 0	12 0	23 0	22 8	23 0	23 0	27 0	27 0	100 0	100 0	11 12	11 12
Aligarh	16 8	16 8	22 0	22 8	5 8	5 8	10 8	10 8	20 8	21 8	19 0	19 0	...	...	16 0	16 0	24 0	24 0	27 0	27 0	29 0	29 0	140 0	160 0	11 4	11 4
Bulandshahr	18 0	17 12	25 0	25 0	7 0	7 0	11 8	11 0	22 0	20 0	18 0	19 0	...	...	16 0	16 0	24 8	25 4	24 8	25 0	20 0	18 8	120 0	120 0	11 4	11 4
Meerut	17 8	17 8	26 0	26 0	5 8	5 8	13 0	13 0	26 0	26 0	19 0	19 0	16 0	16 0	16 0	16 0	23 0	23 0	22 8	23 0	25 0	25 0	100 0	100 0	11 8	11 4
Sub-montane—																										
Ballia	15 4	15 0	18 0	18 0	9 4	9 8	15 8	15 8	20 8	19 4	...	...	20 8	20 8	13 0	13 0	20 0	20 0	19 4	18 0	19 4	19 4	155 0	155 0	10 8	10 8
Azamgarh	14 0	12 8	19 3	17 11	8 14	8 14	15 8	14 0	...	...	...	...	...	...	...	11 13	18 1	18 1	20 10	19 3	14 12	13 10	177 8	177 8	10 8	9 13
Gorakhpur	12 9	12 9	17 2	16 3	8 14	8 14	15 5	14 6	...	...	...	...	18 0	18 8	13 8	13 8	18 0	18 0	19 12	18 0	18 14	18 0	140 0	140 0	10 0	10 0
Basti	15 8	16 0	19 0	19 0	9 4	9 4	32 0	32 0	14 0	14 0	...	...	14 0	14 0	8 0	8 0	19 8	20 0	18 0	18 0	21 0	21 0	160 0	160 0	9 8	9 8
Sháhjahánpur	18 0	18 0	27 8	26 8	8 8	8 8	17 8	17 0	...	...	23 0	23 0	32 0	32 0	30 0	28 0	27 8	27 8	28 0	28 0	26 8	27 0	140 0	140 0	10 8	10 8
Budaun	17 8	17 8	28 8	27 8	6 0	6 0	16 0	16 0	19 0	...	21 0	21 0	...	...	...	...	28 0	28 0	30 0	30 0	31 0	31 0	160 0	160 0	11 0	10 8
Pilibhit	17 0	16 9	29 0	27 8	12 8	12 8	16 4	16 4	...	...	19 0	19 0	...	...	...	...	25 6	25 0	25 0	25 0	26 0	26 0	150 0	150 0	10 14	10 14

Bareilly	15 0	15 10	21 14	22 8	6 4	6 4	12 8	12 8	22 8	22 8	29 6	20 0	...	...	17 8	18 12	21 14	23 2	23 12	25 0	17 8	17 8	112 8	112 8	10 0	10 0
Moradabad	17 1	16 9	27 0	27 0	8 0	8 0	14 0	14 0	25 0	25 0	21 4	20 8	...	...	20 8	20 8	26 0	25 0	27 0	27 0	28 0	28 0	150 0	150 0	11 12	11 12
Tarai	17 8	17 8	21 4	31 4	7 8	8 6	14 6	15 0	27 8	27 8	21 4	20 0	...	...	27 8	27 8	23 12	23 12	28 12	26 4	27 8	27 8	100 0	100 0	10 0	10 0
Bijnor	17 2	17 7	27 0	27 9	11 4	11 8	14 1	13 8	...	...	...	19 2	...	...	..	...	24 12	24 12	...	...	24 12	25 5	135 0	135 0	10 6	10 9
Muzaffarnagar	18 6	18 6	30 12	30 12	6 9	6 9	13 4	13 4	25 5	25 5	19 12	19 12	17 10	17 10	16 8	16 8	25 6	25 6	28 10	28 10	15 6	15 6	132 0	132 0	11 4	11 4
Sahárnpur	17 3	16 2½	25 13	24 1	8 1	8 1	11 13	12 14½	23 10½	22 1½	20 7	22 1½	26 13½	25 1½	26 13½	25 1½	23 10½	23 1	24 11½	23 1	19 5½	18 1	107 8	107 8	11 4½	11 5
Dehra Dun	16 0	16 8	30 0	30 0	6 8	7 0	11 8	12 0	22 0	22 0	20 0	20 0	26 0	26 0	...	...	22 8	23 0	25 0	25 0	16 0	16 0	160 0	160 0	10 0	10 0
Kumaun	11 8	11 8	14 0	14 0	10 0	10 0	10 8	10 8	...	...	...	...	16 0	18 0	16 0	18 0	13 0	13 0	16 0	16 0	9 0‡	9 0	160 0	160 0	7 0	7 0
Garhwal	21 4	21 4	23 12	23 12	7 8	7 8	14 0	14 0	...	...	..	...	29 0	29 0	...	...	11 0	11 8	...	...	8 8	8 8	180 0	180 0	8 0	8 0
Oudh—																										
Southern—																										
Partabgarh	16 0	16 8	23 8	23 0	16 0	14 0	17 0	18 0	23 8	24 0	20 0	20 0	...	...	...	...	23 0	23 0	...	...	14 0	12 0	180 0	200 0	9 8	9 0
Sultánpur	15 0	15 0	21 8	21 8	9 0	9 0	15 8	15 8	19 0	19 0	16 0	16 0	36 0	36 0	20 0	20 0	26 0	26 0	16 0	16 0	20 0	20 0	160 0	160 0	11 0	11 0
Rae-Bareli	16 0	16 0	20 0	20 0	7 0	7 0	14 8	15 0	25 0	24 8	22 0	21 8	28 0	28 0	25 0	25 0	24 8‡	24 8	22 0	22 0	24 0	24 0	180 0	160 0	10 0	10 0
Unao	15 0	15 0	21 0	21 0	8 0	8 0	14 8	15 0	24 0	22 8	23 0	22 0	23 0	25 0	20 0	24 0	24 0	25 0	28 0	28 0	17 0	17 0	160 0	160 0	11 0	11 0
Lucknow	15 4	15 4	21 0	22 0	6 0	6 0	13 0	13 4	22 0	21 0	20 0	20 0	25 0	27 0	23 0	23 0	21 0	21 8	22 0	23 0	22 4	23 0	120 0	120 0	10 8	10 8
Hardoi	17 8	17 8	26 0	26 0	7 0	7 0	13 0	13 0	...	...	23 0	23 8	...	...	32 0	36 0	28 0	27 0	29 0	29 0	16 0	16 0	160 0	120 0	10 8	10 8
Northern—																										
Fyzabad	14 12	14 0	20 8	20 0	10 8	10 8	13 8	14 0	...	...	19 0	18 0	22 0	22 0	18 0	19 0	23 0	23 0	22 8	23 0	21 0	21 0	120 0	120 0	10 0	10 0
Barabanki	15 8	15 6	23 0	21 0	10 8	10 0	12 8	13 0	23 12	24 0	20 0	22 8	25 0	25 0	20 0	20 0	23 8	23 0	25 0	25 0	23 0	23 0	120 0	120 0	11 0	11 0
Gonda	16 0	16 0	18 8	18 8	11 8	11 0	13 12	13 4	19 8	20 0	19 8	22 0	24 0	24 8	20 0	19 0	21 4	20 12	24 8	26 0	21 8	21 8	200 0	200 0	10 12	10 8
Bahraich	16 0	16 0	21 0	21 0	11 0	11 0	13 0	13 0	26 0	24 0	...	...	...	..	...	...	21 0	21 0	24 0	24 0	23 0	23 0	160 0	140 0	10 0	10 0
Sitapur	17 4	17 4	28 8	26 8	8 0	8 0	18 0	18 0	29 0	24 0	25 0	25 0	27 8	26 0	27 0	27 0	29 0	27 0	23 0	27 0	26 0	25 8	160 0	160 0	10 12	10 12
Kheri	17 12	17 12	27 0	25 12	8 0	8 0	18 0	18 0	26 0	26 0	26 0	23 0	36 0	36 0	16 0	16 0	26 8	26 0	30 0	32 0	26 0	26 8	140 0	140 0	10 8	10 8
Rajputana—																										
Eastern—																										
Partábgarh	14 10	14 11	13 12	13 12	6 4	9 6	10 0	10 15	21 14	21 14	13 12	13 12	...	...	...	...	20 0	18 7	26 4	26 4	12 8	12 8	...	...	13 3	16 2
Banswára	15 0	15 0	..	15 0	6 4	7 8	15 0	15 0	21 14	...	...	...	...	...	...	...	17 8	17 8	37 8	40 0	16 0	13 12	...	...	10 8	10 0
Meywar (Oodeypore)	11 11½	11 11½	16 0½	15 10	7 13	7 13	8 3½	8 2½	17 15½	16 6½	11 11½	12 8	*Nil*	*Nil*	13 4½	13 4½	14 7½	14 7½	19 8½	19 8½	10 8¾	9 12½	160 0	160 0	8 12½	9 3
Sirohi	12 4	12 4	19 0	18 0	6 0	6 0	6 8	6 8	16 0	15 0	15 0	14 0	...	...	19 0	19 0	14 0	14 0	19 0	19 0	10 0	10 0	160 0	160 0	12 0	12 0
Erinpura	14 4	14 4	20 0	19 13	...	...	8 0	8 0	20 0	18 0	13 6	17 0	...	...	...	...	19 10	19 0	...	...	...	...	260 0	260 0	12 4	12 0
Ajmere	14 8	14 8	21 8	21 8	3 0	3 0	8 0	8 0	22 0	22 0	19 0	19 0	...	...	...	...	20 0	20 0	23 0	23 0	...	...	80 0	80 0	12 0	12 0
Abu	12 10	12 8	16 4	17 0	6 0	6 0	7 0	7 0	...	...	14 0	14 0	...	...	...	...	15 10	16 4	20 4	...	...	...	...	...	11 0	11 0
Kishengarh	15 0	16 12	23 12	23 12	9 0	9 0	10 0	10 0	20 0	24 12	18 0	18 4	...	...	...	...	19 8	20 12	23 0	22 4	...	...	...	...	13 0	13 0
Boondee	21 0	22 0	32 0	33 12	7 0	7 8	7 8	8 0	30 0	33 12	...	...	...	...	...	...	28 0	26 8	30 0	...	...	...	160 0	160 0	10 8	10 8
Kotah	18 0	18 0	20 0	20 0	6 0	6 4	6 8	6 12	26 0	26 0	15 0	13 0	...	...	...	...	27 8	26 0	20 0	20 0	15 0	15 0	240 0	240 0	10 0	10 0
Jhalláwar	16 14	15 11½	22 14	18 11½	6 6½	6 6½	7 13½	7 13½	23 9	23 9	14 10	14 10	...	...	14 6	14 6	24 2½	22 2	27 3	25 5½	10 3	10 3	175 0	175 0	9 12	9 12
Tonk	17 4	17 0	26 4	26 4	7 8	7 9	7 12	7 12	27 12	27 15	22 8	22 8	...	...	.	..	22 0	22 0	24 0	23 12	...	...	80 0	80 0	11 12	11 10
Jeypore	15 4	15 4	24 0	24 0	4 2	4 12	7 12	7 12	24 0	25 0	20 0	20 0	...	...	15 0	14 8	19-0 to 21 0	17-8 to 20 8	23 8	24 8	27 0	27 0	110 0	110 0	12 0	12 0
Kerauli	15 5	15 8	...	22 8	10 0	10 0	11 4	11 4	21 14	23 2	16 11	18 2	...	...	20 0	20 0	21 4	21 14	...	...	30 0	30 0	200 0	210 0	11 4	10 10
Dholpur	14 15	14 12	20 5	20 11	9 0	9 0	12 6	12 6	20 0	17 12	19 0	18 12	...	...	14 10	15 12	23 1	23 5	...	...	31 10	31 11	90 0	90 0	11 8	11 8
Bhartpur	15 2	15 2	21 4	21 4	7 12	7 12	9 0	9 4	21 4	21 4	17 2	17 10	...	...	11 0	11 12	22 0	22 0	21 8	22 0	25 0	28 0	240 0	220 0	11 8	11 12
Alwar	16 8	16 6	23 13	23 3	7 12	7 12	9 11	9 11	22 3	22 0	19 0	18 6	...	...	12 0	12 0	22 12	22 14	24 12	23 9	39 0	35 12	200 0	200 0	12 8	12 8
Deoli Cantonment	17 4	17 1	28 12	18 10	4 0	4 0	7 0	7 0	26 4	25 8	23 8	24 10	...	...	...	...	21 4	21 11½	..	...	...	...	220 0	220 0	11 8	11 8
Nasirabad Cantonment	15 8	15 9½	23 0	23 3½	7 8	7 8	8 8	8 8	22 10¾	22 0	18 5¼	18 0	...	...	20 10¾	12 0	20 8	20 8	25 14	26 0	12 8	12 8	90 0	90 0	12 8	12 8
Hilly Tracts of Meywar	12 0	12 0	12 0	12 0	...	...	14 0	13 0	...	...	...	...	...	...	...	...	11 0	11 0	22 0	24 0	...	...	†	†	11 0	11 0
Balmer	11 0	10 2	...	...	5 0	5 0	6 12	7 8	...	...	17 1	17 1	...	...	...	...	13 0	13 0	...	...	...	...	260 0	260 0	12 8	12 0
Anadra	13 4	13 8	17 0	17 8	6 4	6 4	8 0	8 0	...	...	15 0	15 0	...	...	...	...	15 8	16 8	20 0	...	...	...	...	...	12 0	12 0
Shahpura	18 4	18 0	25 3	25 0	7 8	7 8	10 8	10 8	20 0	20 4	16 0	16 0	...	...	...	...	17 4	18 0	29 4	30 0	...	...	160 0	160 0	10 13	10 10
Western—																										
Jodhpur	14 6	15 0	20 0	20 0	6 4	6 4	7 8	7 8	20 0	20 0	16 4	16 4	...	...	...	...	17 8	17 8	20 0	17 8	...	...	...	...	13 2	13 2
Jaisulmer	11 12	11 10	...	...	8 4	8 0	10 4	10 0	16 4	15 0	12 0	12 10	...	...	...	...	11 4	11 6	...	...	...	...	..	...	21 0	21 0
Bickanir	13 5	13 13	...	...	2 14	2 14	6 8	6 14	...	...	16 10¼	17 11¾	...	...	...	...	18 2	18 2	...	...	8 0	8 0	100 0	100 0	12 8	12 8
Central India—																										
Indore	14 4	14 4	13 0	13 0	8 0	8 0	9 0	9 0	26 0	26 0	17 8	17 8	*	*	*	*	19 0	19 0	40 0	40 0	14 8	14 8	90 0	90 0	10 8	10 8
Nimach Cantonment	14 8	14 8	20 0	20 0	7 0	7 0	9 8	9 8	26 12	26 5	17 2	17 8	...	...	...	...	19 12	20 0	31 0	31 0	...	...	120 0	120 0	12 0	12 0
Baghelkhand (Sutna)	16 0	15 4	20 0	20 0	8 0	8 0	14 0	14 0	23 8	22 0	18 8	...	...	...	14 0	16 8	18 8	18 0	...	...	19 0	19 0	140 0	140 0	10 8	10 8
Goona	20 12	20 12	15 0	15 0	7 0	7 0	7 4	7 4	26 0	26 0	..	...	...	...	...	...	24 8	24 8	32 0	32 0	...	...	200 0	200 0	10 0	10 0
Gwalior	14 12	14 15	20 14	19 15	6 13	6 6	7 8	7 4	18 2	19 15	17 0	16 12	...	...	9 1	9 1	19 15	19 13	19 0	19 15	22 11	24 8	163 2	126 14	10 4	10 4

* Not sold. † Six pies per bundle. ‡ For husked grain.

RETAIL PRICES FOR THE 2nd HALF OF NOVEMBER 1889—*continued*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch	S. Ch.	S. Ch	S. Ch	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch	S. Ch	S. Ch.	S. Ch.	S Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch	S. Ch.	S Ch	S. Ch	S. Ch	S. Ch.	S. Ch.
Punjab—																										
Southern—																										
Hissar	18 0	18 0	26 0	26 0	...	...	10 0	10 0	26 0	25 0	22 0	22 0	†	†	†	†	26 0	26 0	17 0	17 0	†	†	90 0	80 0	10 0	10 0
Ferozepore	20 0	20 0	34 0	38 0	...	..	9 0	9 0	29 0	30 0	27 0	26 0	†	†	16 0	16 0	30 0	32 0	29 0	30 0	11 0	11 0	100 0	100 0	13 0	13 4
Montgomery	18 0	20 0	28 0	28 0	...	...	10 0	10 0	22 0	28 0	20 0	20 0	‡	‡	28 0	28 0	26 0	28 0	24 0	25 0	12 0	12 0	200 0	200 0	12 0	11 0
Central—																										
Gurgaon	16 0	16 0	25 0	25 0	...	...	9 0	9 0	25 0	25 0	20 0	21 0	†	†	†	†	23 0	23 0	24 0	24 0	20 0	20 0	130 0	130 0	11 0	11 0
Delhi	17 0	17 0	24 0	24 0	...	...	12 0	12 0	22 0	24 0	19 0	18 0	†	†	13 0	14 0	24 0	24 0	23 0	22 0	25 0	24 0	80 0	80 0	11 0	11 0
Rohtak	18 0	18 0	21 0	22 0	...	...	10 0	10 0	23 0	23 0	20 0	20 0	†	†	16 0	16 0	24 0	24 0	18 0	18 0	20 0	20 0	120 0	120 0	10 0	10 0
Karnal	18 0	17 0	28 0	26 0	...	..	12 0	11 0	25 0	23 0	17 0	17 0	22 0	22 0	18 0	18 0	24 0	22 0	27 0	27 0	21 0	20 0	160 0	120 0	10 0	10 0
Lahore	19 0	20 0	34 0	35 0	...	..	11 0	11 0	30 0	30 0	18 0	18 0	‡	‡	22 0	22 0	29 0	30 0	28 0	28 0	12 0	12 0	85 0	85 0	12 0	12 0
Sub-montane—																										
Umballa	19 0	20 0	24 0	24 0	...	...	10 0	12 0	20 0	20 0	18 0	16 0	20 0	20 0	9 0	9 0	25 0	29 0	24 0	26 0	20 0	20 0	120 0	120 0	13 0	13 0
Ludhiana	21 0	20 0	33 0	32 0	...	...	12 0	12 0	27 0	28 0	23 0	20 0	†	†	20 0	20 0	31 0	29 0	26 0	27 0	14 0	14 0	110 0	110 0	12 8	13 0
Jullundur	21 0	21 0	32 0	32 0	...	...	8 0	8 0	30 0	25 0	20 0	20 0	*	*	20 0	20 0	30 0	28 0	30 0	30 0	*	*	100 0	100 0	12 8	12 8
Hoshiárpur	22 0	22 0	32 0	32 0	...	...	10 0	10 0	27 0	27 0	20 0	20 0	13 0	13 0	32 0	32 0	27 0	27 0	26 0	27 0	16 0	16 0	85 0	90 0	12 8	12 4
Gurdaspur	23 0	23 0	28 0	28 0	...	...	13 0	13 0	20 0	20 0	14 0	14 0	†	†	14 0	16 0	26 0	26 0	28 0	28 0	10 0	10 0	120 0	120 0	13 0	13 0
Amritsar	21 0	21 0	33 0	31 0	...	...	11 0	11 0	33 0	27 0	18 0	16 0	†	†	22 0	23 0	30 0	29 0	27 0	25 0	†	†	90 0	90 0	12 0	13 0
Hills—																										
Simla	15 0	15 0	20 0	20 0	...	...	9 0	9 0	15 0	15 0	13 0	11 0	19 0	22 0	8 0	8 0	19 0	19 0	20 0	20 0	11 0	10 0	65 0	65 0	9 0	8 8
Kangra	20 0	20 0	28 0	28 0	...	...	14 0	14 0	16 0	16 0	10 0	10 0	26 0	26 0	8 0	8 0	24 0	24 0	22 0	22 0	12 0	12 0	100 0	100 0	11 0	11 0
North-western—																										
Siálkot	22 0	22 0	40 0	40 0	...	...	15 0	15 0	32 0	32 0	27 0	26 0	24 0	24 0	35 0	35 0	28 0	28 0	28 0	28 0	12 0	12 0	180 0	180 0	13 0	13 0
Gujránwála	20 0	20 0	38 0	40 0	...	...	12 0	12 0	33 0	36 0	20 0	20 0	‡	‡	20 0	20 0	28 0	30 0	24 0	26 0	‡	‡	85 0	85 0	13 0	13 0
Gujrat	22 0	22 0	35 0	35 0	...	...	11 0	11 0	30 0	30 0	27 0	28 0	‡	‡	12 0	12 0	27 0	27 0	27 0	28 0	‡	‡	120 0	120 0	13 8	14 0
Jhelum	23 0	23 0	34 0	34 0	...	...	14 0	14 0	25 0	25 0	29 0	27 0	*	*	*	*	26 0	26 0	26 0	26 0	*	*	100 0	100 0	14 0	14 0
Rawalpindi	21 0	21 0	42 0	47 0	...	...	12 0	13 0	40 0	40 0	27 0	26 0	*	*	16 0	16 0	26 0	26 0	30 0	29 0	19 0	20 0	60 0	60 0	13 8	13 8
Hazára	27 0	23 0	46 0	44 0	...	...	12 0	10 0	17 0	17 0	18 0	18 0	†	†	14 0	14 0	22 0	22 0	36 0	36 0	†	†	100 0	80 0	11 0	11 0
Peshawar	22 0	22 0	50 0	49 0	...	...	11 0	11 0	44 0	44 0	24 0	25 0	†	†	21 0	21 0	24 0	25 0	34 0	37 0	20 0	20 0	93 0	90 0	37 0	36 0
Kohat	24 0	24 0	52 0	53 0	...	...	15 0	15 0	37 0	*	36 0	32 0	†	†	25 0	*	25 0	35 0	*	35 0	†	†	100 0	125 0	60 0	55 0
Western—																										
Shahpur	24 0	24 0	35 0	35 0	...	...	10 0	10 0	30 0	28 0	28 0	28 0	20 0	20 0	20 0	20 0	31 0	31 0	27 0	27 0	*	*	240 0	240 0	13 0	13 0
Jhang	20 0	20 0	31 0	31 0	...	...	8 0	8 0	27 0	27 0	23 0	24 0	24 0	20 0	24 0	22 0	18 0	21 0	25 0	24 0	10 0	10 0	200 0	200 0	11 0	12 0
Mooltan	16 0	16 0	23 0	24 0	...	...	10 0	10 0	23 0	23 0	22 0	21 0	†	†	28 0	28 0	22 0	22 0	23 0	22 0	†	†	100 0	100 0	12 0	12 0
Bannu	28 0	30 0	48 0	55 0	...	...	15 0	16 0	50 0	49 0	35 0	34 0	8 0	9 0	8 0	9 0	37 0	35 0	47 0	48 0	11 0	13 0	60 0	60 0	40 0	40 0
D. I. Khán	20 0	21 0	37 0	39 0	...	...	9 0	9 0	36 0	36 0	29 0	30 0	‡	‡	6 0	6 0	27 0	27 0	29 0	22 0	15 0	15 0	100 0	106 0	45 0	45 0
Muzaffargarh	18 0	18 0	26 0	26 0	...	...	13 0	13 0	18 0	18 0	18 0	18 0	‡	‡	‡	‡	19 0	19 0	‡	‡	11 0	11 0	110 0	110 0	11 0	11 0
D. G. Khan	17 0	16 0	24 0	24 0	...	...	8 0	8 0	25 0	25 0	23 0	23 0	‡	‡	‡	‡	19 0	18 0	15 0	15 0	‡	‡	125 0	125 0	29 0	27 0
Sind and Baluchistan—																										
Karáchi	11 8	12 0	18 0	18 0	7 0	8 0	10 0	10 0	18 0	16 0	15 0	16 0	‡	‡	‡	‡	17 0	18 0	17 0	16 0	7 0	6 0	90 0	90 0	13 0	13 0
Hyderabad (Gidu Bandar)	12 0	12 8	17 8	14 8	7 8	7 8	11 8	12 8	21 8	21 8	18 8	19 0	...	...	...	...	15 0	15 8	...	...	...	...	160 0	160 0	11 0	11 8
Thar and Párkar (Umarkot)	13 0	13 0	...	...	..	...	13 0	13 0	...	...	18 0	18 11¾	...	...	...	...	...	...	..	...	...	...	160 0	160 0	12 0	12 0
Sukkur	15 0	15 0	22 0	22 0	9 0	9 0	12 0	12 0	24 0	24 0	21 0	21 0	...	...	...	...	20 0	20 0	...	...	11 0	11 0	120 0	120 0	12 0	12 0
Shikárpur	12 12	12 10	18 14	19 8	8 6	8 6	9 8	9 11	20 3	20 2	23 12	22 1	...	...	...	...	20 0	19 8	...	...	9 8	10 10	150 0	150 0	11 5	11 7
Upper Sind Frontier	14 9	13 0	19 8	19 8	10 0	10 0	12 0	12 0	27 0	28 0	22 8	23 0	...	...	...	...	20 0	20 0	...	...	10 0	10 0	160 0	160 0	11 0	11 0
Quetta	12 12	12 0	16 0	15 0	4 8	4 8	7 0	7 0	16 0	16 0	...	...	...	...	...	...	14 0	13 8	20 0	20 0	...	...	40 0	45 0	8 0	8 0

Konkán—																												
Karwar	11 8	11 8	...	...	6 8	6 8	11 5	10 10	20 0	20 0	13 0	13 0	27 5	26 0	...	...	13 0	13 0	...	...	10 13	10 8	213 5	213 5	12 0	12 0
Ratnágiri	10 9	9 14	...	...	8 9	8 9	11 5	10 9	15 10	14 15	14 11	13 8	18 13	18 13	...	...	12 10	12 10	...	...	10 14	10 3	120 0	120 0	11 10	11 10
Colába (Alibág)	9 13	9 13	...	...	...	...	9 10	9 10	...	...	...	...	...	...	...	...	11 12	11 12	...	...	...	...	102 0	102 0	12 0	12 0
Bombay	10 5	10 8	15 13	16 6	7 1	7 2	10 8	10 14	19 4	17 6	14 5	12 14	16 0	15 10	13 12	13 12	14 7	15 14	19 15	17 5	8 2	7 3	79 7	68 3	11 3	11 3
Tanna (Salsette)	8 14	8 14	...	...	7 4	7 4	8 3	8 3	...	...	12 12	12 12	...	...	...	...	11 7	11 7	...	...	9 4	9 4	80 0	80 0	12 4	12 4
Deccan—																												
Dharwar (Hubli)	15 0	15 0	...	...	11 0	11 0	12 0	12 0	23 0	23 0	21 0	17 0	24 0	24 0	...	...	10 0	10 0	...	...	16 0	20 0	80 0	80 0	9 0	9 0
Belgaum	15 8	15 0	16 0	15 0	12 0	11 8	13 0	12 8	21 0	21 0	21 0	21 0	25 0	26 0	17 0	18 0	11 8	12 0	...	...	11 0	10 8	68 0	65 0	13 0	13 0
Satara	9 6	9 6	...	...	8 14	8 14	10 15	10 15	15 15	15 15	14 3	14 3	16 6	16 6	...	...	12 5	12 5	25 8	...	11 0	11 0	116 8	116 0	11 10	11 10
Sholápur	15 6	15 6	...	...	9 16	9 6	10 6	10 6	22 7	22 14	22 15	21 9	...	...	...	...	14 10	13 11	...	...	14 3	14 3	77 0	77 0	11 4	11 4
Bijápur	14 3	14 3	...	...	7 3	7 3	9 2	9 2	20 4	20 4	21 15	21 15	...	...	...	...	10 9	10 9	...	...	10 10	10 10	80 0	80 0	10 8	10 8
Pooha (City)	10 15	11 8	13 10	13 10	8 9	8 9	9 3	9 3	16 5	17 6	14 15	16 2	16 6	16 6	...	...	11 8	11 8	...	..	15 10	14 6	60 13	60 13	10 2	10 2
Khandesh—																												
Ahmednagar	13 2	14 0	...	...	7 7	7 7	9 1	9 0	19 6	20 0	16 14	17 0	...	...	...	...	14 2	13 3	...	...	20 8	20 0	91 7	91 7	11 6	11 5
Násik	15 2½	16 8	...	...	9 0	9 0	10 8	10 8	18 12	19 4	17 4	17 4	23 12	17 2	...	...	13 10½	14 7	...	...	11 8	11 8	106 0	106 8	12 12	13 2
Khandesh (Dhulia)	12 14	12 14	...	...	7 8	7 8	9 6	9 6	20 10	20 10	16 14	16 14	...	...	...	...	13 8	13 8	...	...	...	...	106 0	106 0	10 8	10 8
Guserat—																												
Surat	11 0	12 0	13 0	13 0	6 0	6 0	8 0	8 0	15 0	16 0	15 0	15 0	...	...	6 0	6 0	12 0	12 0	...	...	13 0	13 0	95 0	95 0	13 0	13 0
Broach	10 8	10 8	...	...	7 12	7 12	10 0	10 0	18 0	18 0	13 4	13 4	...	...	...	...	10 8	10 8	...	...	13 4	13 4	90 0	90 0	12 12	12 12
Kaira	13 14	13 14	26 8	20 0	7 9	7 7	12 4	11 6	...	...	17 12	17 12	21 5	21 5	...	...	13 5	13 5	...	...	..	...	90 0	90 0	13 5	13 5
Baroda Camp (Sadar Bazar)	9 2	9 2	13 2	13 2	6 4½	6 4½	6 15	6 15	16 9	16 9	15 6	14 14	17 2	17 2	...	...	9 11½	9 11½	...	...	9 2	9 2	80 0	80 0	10 13½	10 13½
Ahmedabad (Daskrohi)	12 0	12 0	20 0	20 0	7 0	6 0	9 0	8 0	16 0	18 0	18 0	17 0	...	...	...	..	18 0	18 0	...	...	9 8	9 8	80 0	80 0	13 8	13 8
Panch Mahals (Godhra)	11 2	12 2	...	...	9 2	9 2	10 4	10 4	17 4	17 4	18 2	18 2	24 4	24 4	...	...	16 0	16 0	26 4	26 4	9 4	9 4	160 0	160 0	13 0	13 0
Deesa Cantonment	14 0	14 13	16 0	17 8	6 8	6 8	8 0	8 0	17 8	17 8	16 0	16 4	...	...	...	...	16 0	16 0	...	...	11 0	11 0	145 0	145 0	11 8	11 8
Kathiawar—																												
Rájkot	14 4	14 4	...	...	6 0	6 0	8 0	8 0	16 8	16 8	14 0	14 0	...	...	...	...	15 0	15 4	...	...	7 0	7 0	80 0	80 0	40 0	40 0
Central Provinces—																												
Western—																												
Nimár	16 0	15 1	...	...	6 12	7 8	11 7	11 7	27 9	24 13	...	...	...	...	...	..	...	...	...	...	9 14	9 14	120 0	120 0	10 14	10 13
Khandwa-Ásirgarh Cant.	12 8	12 8	...	...	8 10	8 12	10 0	10 0	23 0	23 0	19 0	19 0	...	...	17 0	17 0	14 0	14 0	...	...	10 0	10 0	160 0	160 0	8 0	8 0
Hoshangabad	15 0	15 0	...	...	8 0	8 0	10 8	10 8	21 14	21 0	...	...	...	...	...	...	19 0	18 8	...	...	13 1	13 0	120 0	120 0	9 0	9 0
Betul	16 2	15 9	...	...	...	...	13 1	13 1	14 12	14 12	...	...	...	...	...	...	15 9	14 0	...	...	9 11	9 11	320 0	320 0	7 9	7 9
Chhindwára	13 13	16 14	...	...	8 0	8 14	13 5	12 5	24 0	25 9	...	...	...	...	...	...	13 13	16 14	...	...	10 5	9 0	160 0	160 0	9 2	8 12
Nágpur	15 10	16 4	...	...	8 7	8 2	9 11	11 4	19 11	19 11	...	...	...	...	...	...	15 0	15 0	...	...	13 7	13 2	110 0	110 0	9 13	9 13
Wardha	17 2	17 2	...	...	8 0	8 0	10 0	10 0	20 0	20 0	...	...	...	...	...	...	17 2	17 2	...	...	16 0	16 0	124 0	124 0	10 2	10 2
Central—																												
Narsinghpur	14 10	14 10	...	...	9 3	9 3	12 15	...	...	...	...	...	...	...	...	...	18 11	18 11	...	...	12 10	12 10	164 0	164 0	9 2	9 2
Saugor	16 12	16 12	.	...	9 4	9 7	10 0	10 10	...	...	...	...	...	...	...	...	19 6	17 6	...	...	12 9	12 9	160 0	140 0	9 10	9 10
Damoh	16 0	16 0	...	...	12 5	12 5	13 5	13 5	...	...	...	...	...	...	...	...	24 0	24 0	...	...	10 11	10 11	200 0	200 0	9 2	9 2
Jubbulpore	15 4	15 8	...	...	9 12	9 0	10 4	10 0	20 8	17 0	...	...	...	...	...	...	17 4	17 0	...	...	12 8	12 4	120 0	120 0	9 0	9 0
Mandla	17 8	18 0	...	...	11 0	10 0	17 0	16 0	...	...	...	...	...	...	...	...	20 0	20 0	...	...	13 0	13 0	180 0	180 0	9 0	9 0
Seoni	16 9	16 9	...	...	10 3	10 3	13 9	13 9	...	...	...	...	...	...	...	...	16 0	16 0	...	...	10 15	10 15	200 0	200 0	9 2	9 2
Bálághát	17 1	17 1	...	...	11 13	11 13	16 9	16 9	...	...	...	...	...	...	...	...	18 0	18 0	...	...	12 8	12 8	192 0	192 0	8 0	8 0
Bhandara	17 8	17 8	...	...	...	...	11 4	11 12	...	...	...	...	...	...	...	...	16 4	16 4	...	...	12 8	13 12	180 0	180 0	9 2	8 12
Chánda	17 3	15 7	...	...	...	...	12 13	12 13	23 6	23 10	...	...	...	...	...	...	19 3	19 3	...	...	14 6	14 6	615 0	615 0	8 12	9 5
Eastern—																												
Biláspur	18 15	18 15	...	...	13 8	13 8	18 0	15 13	...	...	...	...	...	...	...	...	13 10	15 12	...	...	17 8	16 8	56 0	96 0	9 1	9 0
Raipur	20 12	19 3	...	...	10 6	10 6	14 13	14 13	...	...	...	...	...	...	...	...	16 0	16 0	...	...	13 12	13 12	80 0	80 0	9 7	9 7
Sambalpur	12 4	12 4	...	...	14 0	14 10	26 4	18 6	...	...	...	...	...	...	...	...	9 12	10 0	...	...	9 0	8 0	120 0	120 0	10 0	10 0
Berar—																												
Buldána	17 0	17 0	...	...	7 0	7 0	9 0	9 0	19 0	21 0	18 0	18 0	...	...	...	...	13 0	13 0	...	...	12 0	12 0	§	§	10 0	10 0
Básim	18 13	18 6	...	...	8 0	8 5	10 0	10 5	25 0	23 10	25 0	24 0	...	...	...	...	19 3	18 14	...	...	14 10	14 2			9 8	9 10
Akola	16 0	16 0	...	...	6 0	6 0	8 0	8 0	21 0	20 0	16 0	16 0	...	...	...	...	15 0	15 0	...	...	17 0	17 0			10 8	10 8
Ellichpur	14 0	14 0	...	...	6 0	6 0	7 0	7 0	17 8	17 8	15 4	13 4	...	...	...	...	13 8	13 8	...	...	16 12	16 12			9 8	9 8
Amraoti	15 8	15 2	...	...	6 4	7 0	8 0	8 4	21 4	21 4	14 12	12 4	...	...	...	...	14 8	15 0	...	...	13 0	13 0			9 0	9 0
Wun	15 6	15 0	...	...	8 0	8 0	10 8	11 0	24 8	26 0	...	...	...	...	...	...	16 0	18 0	...	...	22 0	24 0			10 0	10 0
Nizam's Territories—																												
Secunderabad	13 13	12 11	...	...	6 15	7 2	9 11	10 3	20 1	18 13	20 11	...	22 3	...	...	...	15 8	14 13	...	...	17 12	17 4	120 0	125 0	9 2	9 2
Boláram	13 4	13 2	...	...	7 11	7 5	9 0	9 0	20 3	21 3	...	...	...	...	...	...	15 7	15 13	...	...	...	...	116 14	116 14	9 0	9 0
Chadarghat	10 8	11 0	...	...	8 8	8 8	10 0	10 8	19 8	20 0	20 8	20 0	...	...	...	...	17 0	16 4	...	...	...	...	120 0	120 0	9 8	9 0

* Not sold. † Not produced. ‡ Not procurable. § Firewood is sold by head-loads, cart-loads, and bullock-loads.

RETAIL PRICES FOR THE 2nd HALF OF NOVEMBER 1889—*concluded.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Madras—																										
Malabar Coast—																										
Malabar	8 10	8 10	...	...	10 8	10 8	10 14	11 5	*	*	*	*	20 6	20 6	...	...	...	...	...	...	...	...	136 2	136 2	11 11	11 11
S. Canara	9 2	8 2	...	...	11 14	9 6	13 13	12 13	*	*	*	*	21 13	21 13	...	...	...	...	...	...	...	...	128 13	128 13	14 3	13 5
South, central—																										
Coimbatore	11 2	11 2	...	...	12 3	12 3	13 2	13 2	23 2	23 2	23 14	23 14	26 3	26 3	...	...	...	...	...	...	...	...	133 11	133 11	11 11	11 11
Nilgiris	10 11	10 11	...	...	8 13	8 13	9 10	10 6	20 0	20 0	16 13	16 13	20 14	20 14	...	...	...	...	...	...	...	...	217 2	161 13	10 2	10 2
Salem	10 11	10 11	...	...	11 13	12 11	13 11	13 11	26 11	28 14	26 11	27 2	32 2	31 10	...	...	...	...	...	...	...	...	186 10	186 10	13 2	13 2
Central—																										
Bellary	13 6	13 6	...	...	11 13	11 13	13 3	13 3	29 14	28 2	21 10	22 2	33 0	33 0	...	...	...	...	...	...	...	...	97 3	85 2	11 14	11 14
Anantapur	10 10	10 10	...	...	12 13	12 13	14 0	14 0	33 0	31 6	29 2	30 2	34 0	34 0	...	...	...	...	...	...	...	...	97 3	97 3	11 5	11 5
Cuddapah	12 8	12 8	...	...	12 0	12 0	12 8	12 8	21 5	23 11	30 8	31 14	30 0	33 0	...	...	...	...	...	...	...	...	140 0	140 0	12 3	12 3
Kurnool	11 6	10 8	...	...	9 14	9 14	10 11	11 2	24 13	25 6	25 0	25 0	31 0	*	...	...	...	...	...	...	...	...	142 14	142 14	11 5	11 11
East Coast, north—																										
Ganjam	8 14	8 14	...	...	9 0	11 0	10 0	11 8	*	*	*	*	22 13	24 10	...	...	...	...	...	...	...	...	127 5	127 5	12 13	12 13
Vizagapatam	12 8	11 0	...	...	10 2	10 2	11 14	11 14	28 10	28 10	30 11	32 11	26 5	25 5	...	...	...	...	...	...	...	...	116 10	116 10	11 11	11 11
Godavari	9 14	9 8	...	...	15 13	14 14	16 13	16 0	30 11	30 11	29 14	28 11	32 13	32 13	...	...	...	...	...	...	...	...	243 0	243 0	12 0	12 0
East Coast, central—																										
Kistna	10 6	10 6	...	...	13 2	13 2	13 13	13 13	19 0	19 0	*	*	25 5	25 5	...	...	...	...	...	...	...	...	170 2	170 2	13 3	13 3
Nellore	12 8	12 8	...	...	13 13	13 13	14 13	14 13	24 11	24 11	18 13	18 13	28 13	28 13	...	...	...	...	...	...	...	...	93 5	93 5	12 13	12 13
East Coast, south—																										
Madras	10 10	10 10	...	...	11 5	11 3	11 13	12 0	21 8	20 14	21 2	21 3	25 5	27 0	...	...	...	...	...	...	...	...	97 11	97 11	12 5	12 5
Chingleput	*	*	...	...	11 5	11 5	12 2	12 2	*	*	17 3	17 3	24 11	23 5	...	...	...	...	...	...	...	...	122 8	122 8	12 6	12 6
N. Arcot	10 3	9 6	...	...	11 3	12 3	13 3	13 3	29 2	32 13	26 6	28 2	33 6	34 3	...	...	...	...	...	...	...	...	194 6	194 6	11 5	11 5
S. Arcot	8 10	8 10	...	...	11 5	12 3	12 5	12 11	*	*	22 5	22 5	22 5	23 2	...	...	...	...	...	...	...	...	209 0	209 0	11 11	11 11
Tanjore	8 13	8 13	...	...	10 13	13 5	13 6	15 14	20 11	20 11	23 14	30 8	24 3	30 3	...	...	...	...	...	...	...	...	166 3	166 3	12 14	12 14
Trichinopoly	8 10	8 10	...	...	11 3	11 14	11 10	12 5	21 0	25 3	24 2	27 14	24 14	28 13	...	...	...	...	...	...	...	...	143 6	143 6	13 0	13 0
Southern—																										
Tinnevelly	8 8	8 8	...	...	10 5	11 2	12 0	12 6	*	*	*	*	*	*	...	...	...	...	...	...	...	...	58 5	58 5	14 13	14 13
Madura	10 2	9 13	...	...	10 14	11 13	11 6	12 5	24 5	25 14	23 8	23 8	24 13	27 14	...	...	...	...	...	...	...	...	136 2	131 3	13 10	13 10
Mysore—																										
Mysore	10 4	10 0	10 0	10 4	9 8	9 8	11 0	11 0	44 0	47 0	19 0	19 0	32 0	31 0	...	...	10 0	9 4	...	...	11 0	11 0	84 0	87 0	8 0	8 0
Bangalore	10 8	11 8	11 8	11 8	9 8	9 8	10 8	10 8	25 7	25 0	...	...	34 0	34 0	...	...	10 0	9 9	...	...	13 0	12 8	84 0	84 0	9 8	9 8
Kolar	...	...	10 0	10 8	10 0	10 0	12 4	12 0	27 0	27 0	...	...	44 0	44 0	...	...	10 0	10 0	...	...	12 0	12 8	144 0	144 0	9 8	10 0
Tumkur	10 8	10 8	11 0	11 0	11 0	11 0	12 0	12 0	...	...	...	...	48 0	48 0	...	...	11 8	11 8	...	...	14 0	14 0	340 0	340 0	9 0	9 8
Hassan	...	...	9 0	10 0	11 0	11 0	13 0	13 0	...	...	...	...	44 0	44 0	...	...	8 0	11 0	...	...	11 0	12 0	72 0	72 0	8 0	8 0
Kadur	10 0	10 0	11 0	11 0	12 0	12 0	16 0	16 0	...	...	...	...	40 0	40 0	...	...	12 0	12 0	...	...	8 0	8 0	240 0	240 0	8 0	8 0
Shimoga	9 10	10 8	10 0	11 9	10 11	10 8	16 0	14 11	33 10	31 8	...	...	40 14	43 1	...	...	10 10	10 8	...	...	9 9	14 11	480 0	480 0	9 9	8 6
Chitaldrug	12 0	12 0	15 0	15 0	11 0	11 0	13 0	13 0	48 0	48 0	32 0	32 0	60 0	60 0	70 0	70 0	12 0	12 0	...	...	16 0	16 0	320 0	320 0	8 0	8 0
Coorg—																										
Coorg	9 0	9 0	8 0	8 0	12 0	12 8	14 8	14 8	...	...	...	...	37 8	37 0	...	...	21 0	22 8	...	...	...	...	110 0	110 0	8 8	8 8
Aden	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	...	...	...	...	9 4	9 4	...	...	5 9	5 9	65 5	65 5	32 0	32 0

* Not sold.

DEPARTMENT OF FINANCE AND COMMERCE,

J. F. FINLAY,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT.

(STATISTICS.)

IMPORTS OF COTTON, WHEAT, LINSEED AND INDIGO.

Statement showing in maunds the imports of Cotton, Wheat, Linseed and Indigo, by rail and river into Calcutta, Bombay Town and Karachi, during the month of October 1889.

Articles, and whither imported.	Whence exported.												
	Madras.	Bombay.	Sind	Bengal.	N.-W. P. and Oudh.	Punjab.	Central Provinces.	Berar.	Assam.	Rajputana and Central India.	Nizam's Territory.	Mysore.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Cotton, raw—													
Calcutta	...	...	...	2,715	24,087	437	...	...	36	...	...	...	27,275
Bombay Town	519	5,644	...	...	46,395	2,878	70	196	...	1,533	3,159	...	60,394
Karachi	...	...	332	...	...	432	...	...	...	...	...	...	764
Total	519	5,644	332	2,715	70,482	3,747	70	196	36	1,533	3,159	...	88,433
Wheat—													
Calcutta	...	...	...	62,633	84,205	39,324	804	...	...	...	...	...	1,86,966
Bombay Town	...	57,031	...	...	23,294	5,605	2,75,882	18,283	...	41,715	...	...	4,21,810
Karachi	...	...	2,62,419	...	...	8,89,974	...	...	...	...	...	...	11,52,393
Total	...	57,031	2,62,419	62,633	1,07,499	9,34,903	2,76,686	18,283	...	41,715	...	...	17,61,169
Linseed—													
Calcutta	...	...	...	2,18,803	97,447	...	688	...	...	...	...	...	3,16,988
Bombay Town	83	16,172	...	...	2,021	238	16,161	29,575	...	7,419	3,669	...	75,338
Karachi	...	...	...	...	...	354	...	...	...	...	...	...	354
Total	83	16,172	...	2,18,803	99,468	592	16,849	29,575	...	7,419	3,669	...	3,92,630
Indigo—*													
Calcutta	...	...	...	619	14,308	56	...	...	...	35	...	...	15,018
GRAND TOTAL	602	78,847	2,62,751	2,84,770	2,91,757	9,39,298	2,93,605	48,054	36	50,702	6,828	...	22,57,250

* The imports into Bombay Town and Karachi are not returned.

DEPT. OF REVENUE AND AGRICULTURE,
Simla, the 31st December 1889.

E. C. BUCK,
Secretary to the Government of India.

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No. 3.] CALCUTTA, SATURDAY, JANUARY 18, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 3.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 14th January, 1890.

No. 17.—Mr. W. H. Hudson has been permitted to resign Her Majesty's Bengal Civil Service, with effect from the 1st January, 1890, or the subsequent date on which he may sail from India.

The 16th January, 1890.

No. 22.—Mr. N. S. Alexander is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 15th March, 1890, or the subsequent date on which he may sail from India.

No. 26.—Mr. P. Whalley is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 15th February, 1890, or the subsequent date on which he may sail from India.

No. 30.—Mr. J. C. Robertson is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 30th January, 1890, or the subsequent date on which he may sail from India.

PORT BLAIR.

The 16th January, 1890.

No. 84.—The following appointments are made in the Port Blair Commission:—

Mr. W. Jessop, Officiating Extra Assistant Superintendent, 1st class, is confirmed in that appointment, *vice* Mr. Godwin-Austen appointed to the Berar Commission.

Mr. A. Brown is appointed to be an Extra Assistant Superintendent, 2nd class, *vice* Mr. Jessop, promoted.

JUDICIAL.

The 15th January, 1890.

No. 49.—The Hon'ble Amir Ali, C.I.E., Barrister-at-Law, took his seat as an Officiating Judge of the High Court of Judicature at Fort William in Bengal on the forenoon of the 2nd January, 1890.

The 16th January, 1890.

No. 57.—The services of Captain R. C. Temple, Cantonment Magistrate, Mandalay, are placed temporarily at the disposal of the Military Department.

POLICE.

The 11th January, 1890.

No. 34.—The services of Lieutenant P. B. Vaughan, Bengal Staff Corps, 35th Bengal Infantry, which were placed at the disposal of the Chief Commissioner of Burma for employment with the Military Police in Upper Burma by Home Department Notification No. 43, dated the 31st January, 1889, are replaced at the disposal of the Military Department.

ECCLESIASTICAL.

The 14th January, 1890.

No. 17.—The Reverend Henry Guise Beatson Cowley has been appointed a Junior Chaplain on the Bengal (Rangoon) Ecclesiastical Establishment.

EDUCATION.

The 17th January, 1890.

No. 25.—The Governor-General in Council is pleased to appoint the following gentlemen to be Fellows of the University of Calcutta:—

The Honourable J. F. Norris, Q C.
The Venerable Archdeacon Mitchell.
The Reverend H Whitehead, M A
Maharajah Sir Narendra Krishna, K C.I.E.
Maulavi Ashraf-ud-din Ahmad.
Babu Shyama Charan Ganguli, B.A.
Babu Bepin Bihari Gupta, M.A.

A. P. MACDONNELL,
Secretary to the Government of India.

CHIEF COMMISSIONER OF BURMA.
JUDICIAL DEPARTMENT.

NOTIFICATION.

Rangoon, the 7th January, 1890.

No. 6.—In exercise of the powers conferred by Section 5 of the Scheduled Districts Act, 1874, the Chief Commissioner of Burma, with the previous sanction of the Governor-General in Council, extends Act XVIII of 1883, an Act to amend the Cattle-trespass Act, 1871, to the whole of Upper Burma except the Shan States.

By Order,
C G. BAYNE,
Offg. Secy. to the Chief Commissioner.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 11th January, 1890.

No. 48-G.—Lieutenant J Ramsay, Bengal Staff Corps, officiating Political Assistant of the 1st class, and Assistant to the Governor-General's Agent in Central India, is granted furlough, on medical certificate, for one year, under Article 340, Chapter XIII, of the Civil Service Regulations, and with effect from the 3rd January, 1890, or the subsequent date on which he availed himself of the furlough.

No. 51-G.—Lieutenant J. L. Kaye, Bengal Staff Corps, officiating Political Assistant of the 3rd class, and Assistant to the Governor-General's Agent for Central India, is appointed to be Boundary Settlement Officer in Bundelkhand, and *ex-officio* Assistant to the Political Agent in Bundelkhand, with effect from the date on which he assumed charge

Lieutenant Kaye is re-appointed to officiate as a Political Assistant of the 3rd class, and is posted as Assistant to the Governor-General's Agent in Central India, with effect from the date of assuming charge.

No. 127-I.—In exercise of the powers conferred by section 6 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, the Governor-General in Council is pleased to appoint the Collector of Nasik and the Assistant Collector in charge of the Kalvan Taluka, for the time being, being European British subjects, to be Justices of the Peace within the limits of the Sargana State.

The 16th January, 1890.

No. 63-G.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognize the appointment of Mr. Dwight Moore as Vice-Consul for the United States at Aden.

W. J. CUNINGHAM,
Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

PAPER CURRENCY.

Calcutta, the 15th January, 1890.

No 265.—*Abstract of the Accounts of the Department of Issue of Paper Currency on the 31st December, 1889, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.*

Circles of Issue	Whole Amount of Notes in Circulation	Reserve in Silver Coin and Bullion		
		Coin.	Bullion	Total.
	R	R	R	R
Calcutta .	6,54,81,515	1,27,83,620	9,89,290	1,37,72,910
Allahabad.	84,04,945	1,74,99,875		1,74,99,875
Lahore .	77,70,365	44,58,080		44,58,080
Bombay .	4,48,18,855	2,58,35,391	31,00,254	2,89,35,645
Kurrachee.	36,68,585	37,07,370	85,700	38,53,070
Madras .	1,97,70,530	67,25,100	8,000	67,33,100
Calicut .	10,75,995	6,99,570	. .	6,99,570
Rangoon .	36,73,940	1,87,12,500		1,87,12,500
Total .	15,46,64,730	9,04,81,506	41,83,244	9,46,64,750
Price paid for Government Securities of the nominal value of R6,25,31,100 held under Section 19 of the Act				5,99,99,980
GRAND TOTAL .				15,46,64,730

LEAVE AND APPOINTMENTS.

The 17th January, 1890.

No. 304.—With effect from the 1st January, 1890, in consequence of the appointment of Mr. J. W H. Sandell, Chief Superintendent, class I of the Financial Department, to be Comptroller of the Post Office, the following appointments are made :—

Mr. R. T. Howe to be Chief Superintendent, class I,

Mr. W. Bedford to be Chief Superintendent, class II, and

Mr. F. C. Brewin to be Chief Superintendent, class III.

No. 309.—The following transfers of officers of the Account Department are notified :—

Mr. H. G. Cowie, Officiating Deputy Accountant General, Bengal, has been posted as Deputy Accountant General, Madras, and

Mr. R. N. Ray, Officiating Deputy Accountant General, Madras, has rejoined his appointment as Assistant Comptroller General in charge of Outside Audits.

Mr. W. D. F. Cowley, Assistant Accountant General, Bombay, has been transferred to Madras as Assistant Accountant General in charge of the Currency Department.

SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL.

EXEMPTIONS.

The 15th January, 1890.

No. 175.—Whereas under the terms of the Notification in the Department of Finance and Commerce, No. 3646, dated the 13th November, 1880, the Trustees of the Port of Bombay have paid into the Government Treasury the sum of R8,050-8-0 as composition for the stamp duty chargeable on a sum of R16,10,100 which the said Trustees were authorised to borrow, and of which a sum of R11,59,000 has been raised by the issue of the undermentioned debentures, namely :—

Serial number.	Date.	Value of each Debenture.	Number of Debentures.	Amount.
		R		R
001/030	1st April 1889	10,000 each	30	3,00,000
031/056	Ditto	1,000 „	26	26,000
057/104	Ditto	500 „	48	24,000
105/145	Cancelled numbers	...	...	...
146/155	1st August 1889	10,000 „	10	1,00,000
156/175	Ditto	5,000 „	20	1,00,000
176	Ditto	63,000 „	1	63,000
177/197	Ditto	5,000 „	21	1,05,000
198/202	Ditto	1,000 „	5	5,000
203/222	Ditto	5,000 „	20	1,00,000
223/262	Ditto	1,000 „	40	40,000
263	8th August 1889	5,000 „	1	5,000
264/273	Ditto	2 000 „	10	20,000
274/293	Ditto	1,000 „	20	20,000
294/303	Ditto	500 „	10	5,000
304	1st November 1889	1,000 „	1	1,000
305	Ditto	500 „	1	500
306/314	Ditto	1,000 „	9	9,000
315	Ditto	500 „	1	500
316/348	Ditto	5,000 „	33	1,65,000
349/377	Ditto	1,000 „	29	29,000
378/389	Ditto	500 „	12	6,000
390/394	Ditto	2,000 „	5	10,000
395/404	Ditto	1,000 „	10	10,000
405/414	Ditto	500 „	10	5,000
415/424	Ditto	1,000 „	10	10,000
			R	11,59,000

In exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1 of 1879, the Governor-General in Council has exempted the above-mentioned debentures from any stamp duty with which they might otherwise be chargeable, whether on issue, renewal, subdivision or consolidation.

J. F. FINLAY,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 17th January, 1890.

APPOINTMENTS.

ARMY STAFF.

No. 40.—Colonel M. H. Saward, R.A., officiating Assistant Adjutant General for Royal Artillery, to be Assistant Adjutant General for Royal Artillery, *vice* Colonel G. T. Pretyman, R A., appointed to the command of a district of the 2nd class. Dated 21st November, 1889.

MEDICAL DEPARTMENT.

No. 41 —The undermentioned Surgeon, appointed to the Bengal Establishment in G. G. O No. 841 of 1889, reported his arrival at Bombay on the date specified :—

Theodore Mayo Stiles,—17th December, 1889.

PERSONAL STAFF.

No. 42.—The Viceroy and Governor-General has been pleased to make the following appointment on His Excellency's Personal Staff .—

Major F. T. R. Hamilton, Norfolk Regiment, to be extra Aide-de-Camp. Dated 10th December, 1889.

STAFF CORPS.

No. 43.—The undermentioned officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to confirmation by the Secretary of State for India :—

Lieutenant Henry Carew Ricketts, Royal Irish Fusiliers, officiating Squadron Officer, 15th Bengal Cavalry,—9th June, 1888.

Lieutenant Frederick Anderson Kingston, Leinster Regiment, Wing Officer, 39th Regiment of Bengal Infantry,—10th June, 1888.

Lieutenant Philip Charles Palin, Cheshire Regiment, Wing Officer, 14th (the Ferozepore Sikh) Regiment of Bengal Infantry,—15th June, 1888.

SUBORDINATE MEDICAL DEPARTMENT.

No. 44.—Military Pupil George David Coleman, having passed his final examination, is admitted into the service as a Sub-Assistant Apothecary, with effect from the 31st December, 1889.

FURLOUGH AND LEAVE.

No. 45.—The undermentioned officer is granted furlough out of India .—

Lieutenant-Colonel W. Shepherd, R E., Superintending Engineer, 3rd class, sub. *pro tem.*, Public Works Department, (p. a.) for one year, under rule IX of the regulations of 1868, with effect from the 12th February, 1890.

No. 46.—The undermentioned officer is granted leave to proceed out of India on private affairs under the leave rules for the staff corps, the specified period to count from the date of being struck off duty .—

Lieutenant-Colonel H. V. Hunt, Bengal Staff Corps, Commissariat Department, for one year. Pension Service,—27th year commenced 11th September, 1889.

No. 47.—Lieutenant-Colonel T.C. Manderson, R.E., is granted furlough for the 26th October, 1889, in extension of that allowed him in G. G. O. No. 435 of 1888.

No. 48.—Surgeon-Major R. G. Mathew has been granted by the Secretary of State for India furlough out of India (m. c.) for six months, in commutation of privilege leave, under rules IX and XV of the regulations of 1868.

No. 49.—Lieutenant L. E. Cooper, Bengal Staff Corps, has been granted by the Secretary of State for India an extension of furlough (p. a) to the 15th May, 1890, inclusive, the period from 5th December, 1889, being without pay, under rule VIII of the regulations of 1875.

LONDON GAZETTE.

No. 50.—The following extracts are published for general information :—

"London Gazette," dated the 20th December, 1889, page 7357.

India Office, 20th December, 1889.

The Queen has approved of the retirement from the service of the undermentioned officers of the Staff Corps and Indian Military Forces :—

Colonel Henry John Nuthall, Bengal Staff Corps. Dated 15th December, 1889.

Colonel Edward William Charles Hay Miller, Madras Staff Corps. Dated 30th November, 1889.

Colonel Arthur Dewar Parsons, Madras Cavalry. Dated 20th October, 1889.

Lieutenant-Colonel Reginald Hennell, D.S.O., Bombay Infantry. Dated 19th November, 1889.

Major Joseph Seymour Biscoe, Bengal Staff Corps. Dated 8th November, 1889.

Brigade Surgeon Thomas Edward Burton Brown, M.D., Bengal Medical Establishment. Dated 1st October, 1889.

Surgeon-Major George Henderson, M.D., Bengal Medical Establishment. Dated 20th November, 1889.

Surgeon-Major William Napier Keefer, Bengal Medical Establishment. Dated 18th December, 1889.

PENSIONS.

No. 51.—Sub-Conductor Charles Lewis, Military Works Department, is transferred to the pension establishment.

No. 52.—First grade Apothecary J. A. Antonio, Subordinate Medical Department, Bengal, is transferred to the pension establishment.

PROMOTIONS.

No. 53.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonel in the Army.

Lieutenant-Colonel William Francis Prideaux, Bombay Staff Corps,—12th January, 1890.

BENGAL STAFF CORPS.

To be Lieutenant-Colonel.

Major Arthur Fishe,—15th January, 1890.

To be Captain.

Lieutenant William David Gordon,—19th December, 1888. (This cancels that portion of G. G. O. No. 755 of 1888 that refers to this officer.)

COMMISSARIAT DEPARTMENT.

No. 54.—Sub-Conductor S. Craig to be Conductor;

Supernumerary Sub-Conductor J. W McKie is absorbed in the grade of Sub-Conductor,—with effect from the 28th November, 1889, *vice* Conductor M. Durr, deceased.

NATIVE ARMY.

No. 55.—*12th Bengal Cavalry*—

Jemadar Gurdatt Singh to be Ressaidar, *vice* Gurmukh Singh, transferred to the pension establishment, with effect from the 1st October, 1889.

No. 56.—*15th Bengal Cavalry*—

Kot-Dafadar Ata Muhammad Khan to be Jemadar, *vice* Hakdád Khan, resigned, with effect from the 8th October, 1889.

Kot-Dafadar Hafiz Ghulám Kádir Khan to be Jemadar, *vice* Ali Gauhar Khan, transferred to the 18th Bengal Lancers, with effect from the 20th December, 1889.

No. 57.—*39th Regiment of Bengal Infantry*—

Jemadar Mahtáb Singh to be Subadar, and Havildar Mahtáb Singh to be Jemadar, *vice* Pirthi-pál Singh, deceased, with effect from the 16th November, 1888.

PUNJAB FRONTIER FORCE.

No. 58.—*1st Sikh Infantry*—

Color-Havildar Fateh Khan to be Jemadar, *vice* Wazír Khan, transferred to the pension establishment, with effect from the 14th October, 1889.

RETIREMENTS.

No. 59—Colonel Henry John Nuthall, Bengal Staff Corps, has been permitted to retire from the service, with effect from the 15th December, 1889, subject to Her Majesty's approval.

No. 60.—Honorary Captain and Deputy Commissary George Acres, Miscellaneous List, is permitted to retire from the service, with effect from the 23rd December, 1889.

REWARDS.

No. 61.—The Governor-General in Council is pleased to sanction the promotion of the undermentioned non-commissioned officer, under the provisions of Clause 48, India Army Circulars of 1884, for services in Burma during 1888-89:—

Commissariat Department.

Sergeant William Farrar (Madras) to be Sub-Conductor, with effect from the 23rd October, 1889.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 62.—*2nd Punjab (Simla) Volunteer Rifle Corps*—

Mr. Richard Wilson Sanderson to be Lieutenant, *vice* Weston, promoted.

No. 63.—*Oudh Volunteer Rifle Corps*—

Mr. Thomas George Gill to be Second Lieutenant, *vice* Muller, transferred to the Supernumerary List.

No. 64.—*Cawnpore Volunteer Rifle Corps*—

Mr. Thomas Edward Harwood to be Lieutenant, *vice* Smyth, promoted; Messrs. William Wilsworth and William Henry Spencer Moor to be Second Lieutenants, to complete the establishment.

No. 65.—*Northern Bengal Volunteer Rifle Corps*—

Captain A. E. Couper, East Surrey Regiment, officiating Adjutant, is confirmed in that appointment, with effect from the 11th November, 1889.

PROMOTIONS.

No. 66.—*2nd Punjab (Simla) Volunteer Rifle Corps*—

Lieutenant Edwin Weston to be Captain, with effect from the 25th October, 1889, *vice* Towelle, transferred to the Supernumerary List.

No. 67.—*Cawnpore Volunteer Rifle Corps*—

Lieutenants Walter Edmund Henry Erskine Smyth and John Harwood to be Captains, to complete the establishment.

RESIGNATIONS.

No. 68.—*Rohilkhand Volunteer Rifle Corps*—

Lieutenant J. H. P. Forsyth resigns his commission.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 17th January, 1890.

Statement of Deposits on account of Estates between the 29th December, 1889, and the 17th January, 1890.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
					R a. p.		
John Denis Perkins .	Lieutenant .	14th Bengal Lancers.	22nd Aug., 1889	Intestate .	1,500 0 0		
Walter Greighton Blair. (a)	Second Lieutenant.	2nd Battalion, Suffolk Regiment.	27th Aug., 1889	Intestate .	1,831 4 5	...	16th Mar., 1890.

(a) Next-of-kin—
Father—Lieutenant-Colonel G. Blair,
1, Park Promenade, Cheltenham, England.

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 11th January, 1890.

No. 17.—Mr. R. B. Buckley, Executive Engineer, 1st grade, Bengal, is appointed to officiate as a Superintending Engineer, with effect from the 19th December, 1889; while so officiating, Mr. Buckley will hold temporary rank in the 3rd class.

The 13th January, 1890.

No. 20.—The Governor-General in Council is pleased to order the following promotions and reversions to and in the classes of Chief and Superintending Engineers with effect from the dates specified :—

NAMES.	From	To	Nature of promotion.	With effect from
				1889.
Bell, H. . . .	Superintending Engineer, class I.	Chief Engineer, class III .	Sub. *pro tem.*	November 2.
Brockman, W. D. .	Superintending Engineer, class I, *temporary rank.*	Superintending, Engineer, class I.	Sub. *pro tem.*	November 2.
Hughes, A. J. . .	Superintending Engineer, class II, *temporary rank.*	Superintending Engineer, class II.	Sub. *pro tem.*	November 2.
Fenner, H. A. S. .	Superintending Engineer, class II, *temporary rank.*	Superintending Engineer, class II.	Sub. *pro tem.*	November 2.
Wickes, T. H. . .	Superintending Engineer, class I, sub. *pro tem.*	Superintending Engineer, class I.	Permanent .	November 13.
Storey, H. F. . .	Superintending Engineer, class II.	Superintending Engineer, class I.	Sub. *pro tem.*	November 13.
Marshall, Lieutenant-Colonel G. F. L., R.E.	Superintending Engineer, class II, sub *pro tem.*	Superintending Engineer, class II.	Permanent .	November 13.
Glass, J. G. H. .	Superintending Engineer, class II, *temporary rank.*	Superintending Engineer, class II.	Sub. *pro tem.*	November 13.
Odling, C. W. . .	Superintending Engineer, class III, sub. *pro tem.*	Superintending Engineer, class III.	Permanent .	November 13.
Joll, H. . . .	Superintending Engineer, class III, *temporary rank.*	Superintending Engineer, class III.	Sub. *pro tem.*	November 13.
Gracey, Lieutenant-Colonel T., R.E.	Superintending Engineer, class III.	Superintending Engineer, class II.	Temporary .	November 15.
Higham, T. . .	Superintending Engineer, class II, *temporary rank.*	Superintending Engineer, class III.	...	November 15.
Gatherer, A. B. .	Superintending Engineer, class II, *temporary rank.*	Superintending Engineer, class III.	...	November 20.
Smith, Colonel C. J., R.E.	Chief Engineer, class II .	Chief Engineer, class I .	Permanent .	December 30.
Steel, Colonel J. P., R.E.	Chief Engineer, class II, sub. *pro tem.*	Chief Engineer, class II .	Permanent .	December 30.
Home, Lieutenant-Colonel F. J., R.E.	Chief Engineer, class III, *temporary rank.*	Chief Engineer, class III, permanent, and class II	Sub. *pro tem*	December 30.
Brockman, W. D. .	Superintending Engineer, class I, sub. *pro tem.*	Superintending Engineer, class I.	Permanent .	December 30.
Skipwith, Lieutenant-Colonel G. T., R.E	Superintending Engineer, class II.	Superintending Engineer, class I.	Sub. *pro tem.*	December 30.
Ottley, Major J. W., R.E.	Superintending Engineer, class II, sub. *pro tem.*	Superintending Engineer, class II.	Permanent .	December 30.
Gracey, Lieutenant-Colonel T., R.E.	Superintending Engineer, class II, *temporary rank.*	Superintending Engineer, class II.	Sub. *pro tem.*	December 30.
Gatherer, A. B. .	Superintending Engineer, class III	Superintending Engineer, class II.	Temporary .	December 30.
Corbett, Major F. V., R.E.	Superintending Engineer, class III, *temporary rank.*	Superintending Engineer, class III.	Permanent .	December 30.

The 14th January, 1890.

No. 21.—The Governor-General in Council is pleased to order the following promotions and reversions of Executive and Assistant Engineers attached to State Railways, with effect from the dates specified :—

NAMES.	From	To	Nature of promotion.	With effect from
Chadwick, W. . .	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Sub. *pro tem* .	28th September, 1889.
Egerton, R. W. . .	Executive Engineer, 4th grade, sub *pro tem.*	Executive Engineer, 4th grade.	Temporary .	28th " "
Shedlock, O. J. . .	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Sub. *pro tem* .	23rd October, 1889.
Pope, F. J. . .	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 4th grade.	Temporary .	23rd " "

NAMES.	From	To	Nature of promotion.	With effect from
Milsom, B. P.	Executive Engineer, 2nd grade, sub. *pro tem.*	Executive Engineer, 2nd grade.	Permanent	24th October, 1889.
Elston, J.	Executive Engineer, 2nd grade, sub. *pro tem.*	Executive Engineer, 2nd grade.	Permanent	24th " "
Meares, W. E.	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Sub *pro tem*	24th " "
Burn-Murdoch, Captain J., R.E.	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Sub. *pro tem*	24th " "
Boydell, J E. N.	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 3rd grade.	Permanent	24th " "
Wolley-Dod, F.	Executive Engineer, 4th grade.	Executive Engineer, 3rd grade.	Permanent	24th " "
Roberts, R. W.	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 3rd grade.	Permanent	24th " "
Monies, W.	Executive Engineer, 4th grade, sub *pro tem.*	Executive Engineer, 3rd grade.	Sub. *pro tem*	24th " "
Sivewright, R.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Permanent	24th " "
Toozs, R. W. L.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Permanent	24th " "
Gwyther, H. T.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Permanent	24th " "
Basu, Baroda Prosad, *Rai Sahib.*	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Permanent	24th " "
Nathan, W.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Permanent	24th " "
Lyle, J. C.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Permanent	24th " "
Roberts, F. W.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Permanent	24th " "
Gales, R. R.	Assistant Engineer 2nd grade.	Assistant Engineer, 1st grade.	Permanent	24th " "
Woodside, J.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Permanent	24th " "
Baxter, B.	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Permanent	1st November, 1889.
Cole, W. H.	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 3rd grade.	Permanent	1st " "
Newham, W. E.	Executive Engineer, 4th grade, sub *pro tem.*	Executive Engineer, 3rd grade	Sub. *pro tem.*	1st " "
Hewitt, St. J.	Executive Engineer, 4th grade, *temporary rank.*	Executive Engineer, 4th grade.	Sub. *pro tem.*	1st " "
Campbell, R. L.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Permanent	1st " "
Couchman, F. D.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Permanent	1st " "
Beechey, W.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Permanent	1st " "
Wiseman, W.	Executive Engineer, 2nd grade.	Executive Engineer, 1st grade.	Sub. *pro tem.*	7th " "
Gilchrist, W. G.	Executive Engineer, 1st grade, sub. *pro tem.*	Executive Engineer, 2nd grade.		7th " "
Rogers, A. C. C.	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Sub. *pro tem.*	9th " "
Burn-Murdoch, Captain J., R.E.	Executive Engineer, 2nd grade, sub. *pro tem.*	Executive Engineer, 3rd grade.		9th " "
Elliot, E. C.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary	18th " "

The 16th January, 1890.

No. 23.—The services of Mr. W. H. Johnson, Executive Engineer, 1st grade, Punjab, are placed at the disposal of the Foreign Department, with effect from the 27th October, 1889.

No. 24.—Lieutenant-Colonel G. R. Gibbs, S.C., Executive Engineer, 1st grade, Rajputana and Central India, is granted special leave till the 25th June, 1890, in extension of that granted him in Public Works Department Notification No. 375, dated the 30th November, 1887.

No. 25.—Mr. H. A. C. Muller, Apprentice Engineer, Burma, is promoted to Assistant Engineer 3rd grade, with effect from the 11th November, 1889.

No. 26.—The services of Mr. J. H. L. Patterson, class II, grade 4, of the Superior Revenue Establishment of State Railways, Stores Department, are, on return from furlough, placed temporarily at the disposal of the Director General of Railways, for employment on the North Western Railway.

TELEGRAPH.

The 13th January, 1890.

No. 18.—The Governor-General in Council is pleased, under the provisions of section 7 of the Indian Telegraph Act, XIII of 1885, to add the following to rule 24 of the rules for Foreign Telegrams authorised by Gazette Notification

Public Works Department, No. 145, dated the 4th June, 1886:—

"IV The abbreviations Fob, cfi, cif, B/L, C/o, and °/₀ are also counted each as one word."

No. 19.—The Governor-General in Council is pleased, under the provisions of section 7 of the Indian Telegraph Act, XIII of 1885, to add the following to rule 12, I, of the rules for Inland Telegrams authorised by Gazette Notification, Public Works Department, No. 146, dated the 4th June, 1886 —

"The abbreviations B/L, C/o, and °/₀ are also counted each as one word."

The 16th January, 1890.

No. 22 —The following officiating appointments are made in the Indian Telegraph Department, with effect from the 9th January, 1890, during the absence on privilege leave of Mr. W. R. Brooke, Deputy Director General of Telegraphs, or until further orders.—

Mr J. H Lane, Director, Telegraph Department, to officiate as Deputy Director General of Telegraphs.

Mr. S P. W. V. Luke, C.I E., Superintendent, class IV, 2nd grade, to officiate as Director, *vice* Mr. Lane.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 18, 1890

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 12th October, 1889.

From the 9th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 2nd November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

HIGH COURT—ORIGINAL SIDE.

NOTIFICATION.

Calcutta, the 10th January, 1890.

The Hon'ble the Chief Justice of the High Court of Judicature at Fort William in Bengal has appointed Hamilton Maxwell, Esq., of No. 7, George Street, Edinburgh, Scotland, a Member of the Society of Writers to Her Majesty's Signet, a Commissioner within all parts of Scotland for the purpose of taking, under the law in force in British India, the acknowledgment of married women of deeds to be executed by them in respect of property in British India.

By Order
R. BELCHAMBERS,
Registrar.

No. 1797.—*Account of Revenue and Expenditure of the Government of India for the first*

N.B.—Amounts are converted into rupee pounds, (Rx.) a

	REVENUE.	Estimates, 1889-90.	April, 1888 to September, 1888.	April, 1889 to September, 1889.	COMPARISON OF TWO YEARS.	
					Increase.	Decrease.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
I	Land Revenue*	24,021,100	8,556,600	8,830,900	274,300	...
II	Opium	8,260,000	4,270,900	4,480,900	210,000	...
III	Salt	8,029,900	3,740,200	4,021,200	281,000	...
IV	Stamps	3,959,500	2,031,400	2,069,300	37,900	...
V	Excise	4,727,300	2,287,000	2,384,800	97,800	...
VI	Provincial Rates	3,258,000	1,205,800	1,359,500	153,700	...
VII	Customs	1,418,400	592,200	697,000	104,800	...
VIII	Assessed Taxes	1,515,300	844,700	863,700	19,000	...
IX	Forest	1,269,600	489,700	543,500	53,800	...
X	Registration	331,100	179,100	189,400	10,300	...
XI	Tributes from Native States	783,000	220,900	235,400	14,500	...
XII	Interest	690,300	379,100	390,900	11,800	...
XIII	Post Office	1,348,000	630,300	674,200	43,900	...
XIV	Telegraph	731,300	319,900	332,200	12,300	...
XV	Mint	228,600	82,500	86,800	4,300	...
XVI	Law and Justice: Courts of Law	326,800	174,000	182,000	8,000	...
	Law and Justice: Jails	270,100	103,700	125,700	22,000	...
XVII	Police	346,000	165,100	179,700	14,600	...
XVIII	Marine	184,700	83,900	70,800	...	13,100
XIX	Education	212,400	96,900	98,100	1,200	...
XX	Medical	52,500	22,500	20,800	...	1,700
XXI	Scientific and other Minor Departments	67,100	40,900	36,200	...	4,700
XXII	Receipts in aid of Superannuation, &c.	271,000	93,700	88,400	...	5,300
XXIII	Stationery and Printing	65,600	31,000	33,300	2,300	..
XXIV	Exchange	527,300	...	...	...	...
XXV	Miscellaneous	328,600	124,800	153,800	29,000	...
		63,223,500	26,766,800	28,148,500	1,381,700	...
XXVI	State Railways (Gross Earnings)	13,103,200	5,408,500	6,332,600	924,100	...
XXVII	Guaranteed Companies (Net Traffic Receipts)	3,560,000	2,269,100	1,732,500	...	536,600
XXVIII	Subsidized Companies (Repayment of Advances of Interest)	23,000	13,300	19,100	5,800	...
XXIX	Irrigation Major Works: Direct Receipts	1,090,100	488,900	566,700	77,800	...
XXX	Irrigation Minor Works and Navigation	169,800	71,500	73,500	2,000	...
XXXI	Military Works	38,900	18,700	18,300	...	400
XXXII	Civil Works	527,100	219,000	357,600	138,600	...
XXXIII	Army: Effective	829,400	440,000	413,800	...	26,200
	" Non-effective	56,600	21,300	26,000	4,700	...
		82,621,600	35,717,100	37,688,600	1,971,500	...
	England, including Army, Public Works, &c.	214,100	143,700	122,300	...	21,400
	Exchange added to Revenue	99,600	69,000	58,700	...	10,300
	GRAND TOTAL	82,935,300	35,929,800	37,869,600	1,939,800	...

* Includes Land Revenue due to Irrigation which cannot be separated in the Monthly Accounts.

THE TREASURY,
Calcutta, the 17th January, 1890.

six months of the year 1889-90, as compared with the corresponding period of 1888-89.

R10 to the pound, omitting all amounts below hundreds of pounds.

	EXPENDITURE.	Estimates, 1889-90.	April, 1888 to September, 1888.	April, 1889 to September, 1889.	COMPARISON OF TWO YEARS. Increase.	Decrease.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	Refunds and Drawbacks	221,100	122,200	114,200	...	8,000
2	Assignments and Compensations	1,541,400	409,300	453,000	43,700	...
3	Land Revenue	3,627,800	1,629,700	1,725,600	95,900	...
4	Opium (including Cost of Production)	2,362,700	2,334,400	1,387,900	...	946,500
5	Salt (do. do.)	461,900	230,500	224,300	...	6,200
6	Stamps	85,100	43,200	43,700	500	...
7	Excise	154,100	52,600	56,600	4,000	...
8	Provincial Rates	60,500	29,700	34,200	4,500	...
9	Customs	138,000	65,400	70,500	5,100	...
10	Assessed Taxes	28,800	12,700	14,600	1,900	...
11	Forest	798,200	289,500	307,000	17,500	...
12	Registration	194,700	100,200	99,800	...	400
13	Interest on Ordinary Debt*	4,173,100	1,961,400	2,028,500	67,100	...
14	Do. on other Obligations	454,900	53,100	43,700	...	9,400
15	Post Office	1,270,100	604,800	632,200	27,400	...
16	Telegraph	601,000	264,200	275,900	11,700	...
17	Mint	84,800	44,400	48,500	4,100	...
18	General Administration	1,417,300	663,900	687,300	23,400	...
19	Law and Justice { Courts of Law	2,718,700	1,332,900	1,361,100	28,200	...
	Law and Justice { Jails	841,800	403,900	428,300	24,400	...
20	Police	3,945,000	1,810,800	1,918,000	107,200	...
21	Marine (including River Navigation)	455,100	184,900	200,000	15,100	...
22	Education	1,352,300	568,400	569,100	700	...
23	Ecclesiastical	163,600	76,800	78,100	1,300	...
24	Medical	781,900	366,700	374,000	7,900	...
25	Political	642,000	323,400	268,800	...	54,600
26	Scientific and other Minor Departments	393,800	233,400	224,500	...	8,900
27	Territorial and Political Pensions	504,300	259,900	270,800	10,900	...
28	Civil Furlough and Absentee Allowances	9,100	500	900	400	...
29	Superannuation Allowances and Pensions	759,300	367,400	383,200	15,800	...
30	Stationery and Printing	457,600	208,100	239,500	31,400	...
32	Miscellaneous	252,700	172,200	135,400	...	36,800
33	Famine Relief	20,500	1,700	36,100	34,400	...
35	Construction of Protective Irrigation Works	80,000	35,800	29,900	...	5,900
		31,053,200	15,258,000	14,765,800	...	492,200
37	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	10,200	6,500	4,900	...	1,600
38	State Railways: (Working Expenses)	6,874,100	2,923,400	3,364,600	441,200	...
	Interest on Capital deposited by Companies	19,400	...	4,900	4,900	...
39	Guaranteed Companies: (Surplus Profits, Land and Supervision)	650,000	23,200	392,200	369,000	...
	Interest	30,100	7,300	7,300	...	...
40	Subsidized Companies: Land, &c.	87,500	11,100	38,300	27,200	...
41	Miscellaneous Railway Expenditure	82,500	24,500	47,000	22,500	...
42	Irrigation Major Works: Working Expenses	601,900	339,100	348,700	9,600	...
43	Irrigation Minor Works and Navigation	848,900	331,800	403,000	71,200	...
44	Military Works	1,134,000	371,500	413,400	41,900	...
45	Civil Works	4,111,700	1,491,000	1,656,700	165,100	...
46	Army: Effective	14,231,900	6,674,000	6,532,800	...	141,200
	„ Non-effective	875,100	432,300	438,100	5,800	...
47	Special Defence Works	545,000	179,200	149,800	...	29,400
		61,245,500	28,073,500	28,567,500	494,000	...
	England, including Army, Public Works, Guaranteed Interest, &c.	15,170,200	7,106,900	7,078,700	...	28,200
	Exchange charged as Expenditure	7,054,100	3,411,500	3,397,900	...	13,600
		83,469,800	38,591,900	39,044,100	452,200	...
	Expenditure not charged to Revenue—					
	Capital Outlay on Railways and Irrigation Works—					
	In India—					
48	State Railways	1,697,100	744,500	751,800	7,300	...
49	Irrigation Works	527,500	194,400	161,900	...	32,500
	In England—					
48	State Railways	1,273,000	440,600	502,200	61,600	...
49	Irrigation Works	...	2,100	400	...	1,700
50	Capital charge involved in Redemption of Liabilities	...	...	...	...	...
	Exchange on Expenditure not charged to Revenue	591,900	212,500	241,200	28,700	...
		4,089,500	1,594,100	1,657,500	63,400	...
	GRAND TOTAL	87,559,300	40,186,000	40,701,600	515,600	...

* Includes Interest on Debt incurred for Productive Public Works, which cannot be separated in the Monthly Accounts.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

Statement of the Affairs of the Bank of Bengal for the week ending 14th January, 1890.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid up				2,00,00,000	0	0
Reserve Fund				58,00,000	0	0
Public Deposits at Head Office	83,00,744	8	0	1,72,19,505	10	8
Public Deposits at Branches	89,18,761	2	8			
Other Deposits at Head Office and Branches				3,16,74,702	10	7
Bank Post Bills, &c.				5,57,700	2	2
Sundries				11,41,328	14	8
RUPEES				7,63,93,237	6	1

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				21,11,518	0	0
Other authorised Investments				78,77,096	0	0
Loans on Government and other authorised Securities				1,61,15,281	3	3
Accounts of Credit on Government and other authorised Securities				1,03,79,136	7	10
Bills discounted and purchased				2,18,96,433	4	9
Balances with other Banks				10,51,118	1	4
Bullion				4,23,010	12	7
Dead Stock				12,28,021	0	6
Stamps				13,190	2	0
Sundries				4,91,156	12	3
				6,15,85,961	12	6
Cash and Currency Notes at Head Office	48,47,658	13	1	1,48,07,275	9	7
Cash and Currency Notes at Branches	99,59,616	12	6			
RUPEES				7,63,93,237	6	1

By Order of the Directors,

BANK OF BENGAL, *Calcutta, the 16th January, 1890.*

R. L. BISS, *Chief Accountant.*

W. D. CRUICKSHANK, *Secretary & Treasurer.*

Rate for Demand Loans 9 per cent.

Percentage 29·2.

SURVEY OF INDIA DEPARTMENT.

MAP RECORD AND ISSUE OFFICE.

Maps published at the Head Quarters Offices, Calcutta and Dehra Dun, for the quarter ending 31st December, 1889.

Agents for Sale of Maps.

CALCUTTA.—No Agent. Maps can be obtained from the Office, 13, Wood Street.

ALLAHABAD.—Curator, Government Books, North-Western Provinces.

NAGPUR.—Curator, Government Books, Central Provinces.

LAHORE.—Munshi Gulab Sing, Government Publishers and Booksellers.

MADRAS.—Messrs. Higginbotham & Co.

POONA.—Superintendent, Government Photozincographic Department.

RANGOON.—Superintendent, American Baptist Mission Press.

MANDALAY.—The Manager, Mandalay Herald Press.

RAJKOT.—Mr. Narainjee Sunderjee, for Maps of Kathiawar only.

AHMEDABAD.—The Huzoor Deputy Collector, for maps of Gujarat only.

LONDON.—Mr. Edward Stanford, 55, Charing Cross.

SIMLA.—Mrs. E. Corstorphan, Simla Fancy Repository.

All published maps are sold at the Survey of India Office, Calcutta, for cash prepaid.

Agents cannot issue maps on the *Public Service.*

N.B.—Maps are issued on the Public Service from the Calcutta Office, and their cost, as well as the cost of mounting and packing, adjusted by book-debit. The *cost of postage of parcels must be borne by applicants themselves.* Lists of newly published maps are periodically notified in the Gazettes of India and of Local Governments.

DESCRIPTION AND NUMBER OF SHEETS.	Scale.	Size of Sheet.	PRICE OF MAP UNMOUNTED. Uncoloured.	Coloured.	REMARKS.
			R a.	R a.	
PROVINCIAL MAPS.					
Preliminary Map of Upper Burma (5th Edition)	1" = 16 M.	34" × 20"	1 0	2 0	
Punjab (Skeleton), with additions and corrections to November 1889	1" = 32 M.	28" × 25"	0 12	1 0	

Maps of the Survey of India Department—continued.

Description and Number of Sheets.	Scale.	Size of Sheet.	Price of Map unmounted. Uncoloured.	Price of Map unmounted. Coloured.	Remarks
			R a	R a.	
DISTRICT MAPS.					
Hazaribaugh (with additions and corrections to September 1888)	1" = 4 M	38" × 27"	2 0	2 4	
Minbu (Preliminary Edition, 1888-89)	1" = 4 M	28" × 22"	1 8	1 12	
Agra, in 3 sections	1" = 2 M.	32" × 53"	2 0	2 8	
STANDARD MAPS.					
ASSAM—					
Assam, Sheets Nos. 104, 105, 120, and 121 in one (2nd Edition)	1" = 2 M.	34" × 20"	1 8	1 12	
LOWER BURMA—					
Sheets Nos. 180 N. E.—2 and 227 S. E.—2, (2nd Edition)	4" = 1 M.	34" × 20"	1 8	1 12	
UPPER BURMA—					
Sheet No. 1 (Preliminary Edition)	1" = 8 M.	34" × 20"	1 8	1 12	
" No. 2 N. E. (4th Edition)	1" = 4 M.	34" × 20"	1 8	1 12	
CENTRAL PROVINCES—					
Sheets Nos. 17 S. E.—2, 18 N. E.—3, N. W.—4, S. E.—4, S. W.—2, S. W.—4, and 25 S. W.—1	4" = 1 M.	42" × 28"	1 8	1 12	
NORTH-WESTERN PROVINCES AND OUDH—					
Sheets Nos. 180 (2nd Edition), 192 and 200	1" = 1 M.	34" × 20"	1 8	1 12	
Sheet No. 185 N. E.	2" = 1 M.	42" × 28"	1 8	1 12	
PUNJAB—					
Sheets Nos. 161 N. E.—4, S. E.—1, 184 N. W.—1, N. W.—3 & 4, S W.—1 & 2, S. W.—3 & 4, 185 N. W.—1 & 2, N. W.—3, and S. W.—1	4" = 1 M.	32" × 20"	1 8	1 12	
STATISTICAL MAPS.					
India, illustrating the systems of railways, corrected to 31st March, 1889	1" =96 M.	34" × 24"	1 0	2 0	
CHARTS.					
Chart of triangulation of the country adjoining the Chittagong Hill Tracts, Lushai Expedition, 1889	1" = 4 M.	18" × 17"	0 8	0 8	
Preliminary Charts Nos 61, 62, and 63 of the Burma Coast (between Cape Negrais and Sandoway), shewing the positions of Beacons and other points fixed, Season 1888-89	1" = 2 M.	34" × 25"	1 0	*Nil.*	
Levels in the Punjab, Sheet No. 66 (2nd Edition)	1" = 2 M.	42" × 28"	1 0	1 4	
MISCELLANEOUS.					
Panoramic Profile of the Hill Ranges seen from Landour at (No. 1 H. S.) 7,533 feet above sea level	*Nil.*	30" × 20"	*Nil.*	1	
Parts of Lushai, Cachar, and Manipur	1" = 8 M.	18" × 11"	0 8	*Nil.*	
Portion of the Daling Hills, Sheets Nos. 1 to 7	8" = 1 M.	38" × 23"	1 0	1 12	

ST. G. C. GORE, *Major, R.E.*,
Assistant Surveyor-General,
In charge Map Record and Issue Office.

SURVEY OF INDIA DEPARTMENT,
Calcutta, 2nd January, 1890.

Statement of Silver Balance in the Calcutta Mint for the week ending 15th January, 1890.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 8th January, 1890	10,09 503	
Value of Government silver in the Mint on the same date	21,68,801	31,78,304
ADD—		
Silver received by the Mint during the week on account of the Currency Department	...	
Ditto ditto Government	5,39,359	5,39,359
		37,17,663
DEDUCT—		
New coin paid to Reserve Treasury during the week	1,00,000	
Bullion transferred to Currency Agency Chest	15,00,000	
Petty items issued for miscellaneous purposes	...	16,00,000
Balance on the evening of the 15th January, 1890	...	21,17,663
The Balance comprises—		
Silver held on account of the Currency Department	10,09 503	
Ditto ditto Government	11,08,160	21,17,663
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	40,770	
Ditto ditto Government	...	40,770

A. W. BAIRD, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 16th January, 1890.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 11th January, 1890

No. 777.—Lieutenant-Colonel G. Strahan, R.E., having been confirmed as Deputy Surveyor General in charge of the Trigonometrical Branch, *vide* Revenue and Agricultural Department Notification No. 111-C.I., dated 9th January, 1890, the following promotion is made, with effect from 12th October, 1889:—

Colonel W. Barron, S.C., Deputy Superintendent, 2nd grade (on furlough), to be Deputy Superintendent, 1st grade, substantive *pro tempore*.

H. R. THUILLIER, *Colonel, R.E.,*
Surveyor General of India.

AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, BRITISH BALUCHISTAN.

NOTIFICATION.

Quetta, the 8th January, 1890.

No. 62.—Lieutenant S. W. Sutton, Baluchistan Volunteer Rifle Corps, is granted leave to Europe, with effect from the 30th December, 1889, to the 31st October, 1890.

By Order,

F. W. P. MACDONALD, *Lieut.,*
Second Asst. to the Govr.-Genl.'s Agent in Baluchistan.

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 14th January, 1890.

No. 197.—ERRATUM.—In Central India Agency Notification, No. 5500, dated the 14th December, 1889, for "afternoon of the 14th December, 1889," read "afternoon of the 14th November, 1889."

By Order,

A. MARTINDALE,
First Asst. Agent to the Govr.-Genl. for Central India.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 8th January, 1890.

No. 150-*G*.—Third Class Hospital Assistant Geyan Chand returned, on the forenoon of the 16th December, 1889, from the leave granted him under this office notification No. 4993-G., dated the 4th December, 1889, and resumed charge of his duties from 3rd Class Hospital Assistant Ardeshir Cowasjee, who reverted to the Native States Reserve List from that date. The unexpired portion of his leave, *viz.*, one month and seven days, is hereby cancelled.

By Order,

L. IMPEY, *Lieut.,*
for *First Asst. Agent to the Govr.-Genl., Rajputana.*

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 8th January, 1890.

No. 29—562-*II*-3.—In exercise of the powers conferred by section 5 of the Ajmere Courts Regulation, I of 1877, the Chief Commissioner of Ajmere-Merwara is pleased, with the previous sanction of the Governor-General in Council, to appoint Munshi Imamuddin, Revenue Extra Assistant Commissioner, to be a Subordinate Judge of the 2nd class in the district of Ajmere-Merwara.

By Order,

L. IMPEY, *Lieut.,*
for *First Asst. to the Agent to the Govr.-Genl., Rajputana, & Chief Commr., Ajmere-Merwara.*

RAJPUTANA AND CENTRAL INDIA ADMINISTRATIONS, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Camp Sonekuch, the 10th January, 1890.

No. 73-S.—The Agent to the Governor-General for Rajputana and Chief Commissioner, Ajmere and Merwara, is pleased to grant furlough for ten months to Mr. F. St. G. Manners-Smith, Executive Engineer, Military Works and Roads Division, under Article 340 (*b*), *i.e.*, Chapter XIII of the Civil Service Regulations, with effect from the date of amalgamation of that Division with the Ajmere Provincial Division, or from 1st February, 1890.

By Order,

G. F. L. MARSHALL, *Lt.-Col., R.E.*,
Secy to the Agents to the Govr.-Gen', Rajputana & Central India, in the P. W. D.

RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 8th January, 1890.

No. 27—2245—Whereas by the Notification of the Government of India in the Foreign Department, No. 2252-I., dated the 7th August, 1883, the Indian Christian Marriage Act, 1872, was with certain modifications declared to apply to the Civil and Military Station of Bangalore so far as regards marriages between persons one of whom is a Native Christian subject of Mysore and neither of whom is a Christian British subject.

In exercise of the powers conferred by Sections 7 and 9 respectively of the Act, the Resident in Mysore is pleased—

(*a*) to appoint the Reverend Arnold Crawshaw, the Reverend Samuel Nathaniel, and the Reverend John Mark, of the Wesleyan Mission, to be Marriage Registrars for the territories included in the Civil and Military Station of Bangalore; and

(*b*) to license the said Reverend Arnold Crawshaw, Reverend Samuel Nathaniel, and Reverend John Mark to grant certificates of marriage within the territories included in the Civil and Military Station of Bangalore between Native Christians one of whom is a Native Christian subject of Mysore, and neither of whom is a Christian subject of Her Majesty.

By Order,

L. S. NEWMARCH,
Asst. to the Resident.

CURRENCY NOTES.

The following Currency Note is stated to have been destroyed, and payment of its value has been claimed by the person whose name is placed against the number; any other person claiming a right to it, is warned to communicate at once with the undersigned:—

Lahore Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regr. No. 1889-90.	No. of Note.	Value. R	Name of Claimant.
W53	E34—04732	50	Bhagwan Dass, Khatri, Kooncha Sanjogi Ram, Lahori Gate, Delhi.

J. A. ROBERTSON,
Currency Officer

LAHORE,
The 9th January, 1890.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATION.

Calcutta, the 13th January, 1890.

No. 1.—With reference to Public Works Department Notification, No. 9 dated 8th January, 1890, Mr. J. Woodside, Assistant Engineer, 2nd grade, is posted to the North-Western Railway.

L. CONWAY-GORDON,
Director-General.

TREASURE TROVE.

NOTICE.

It is hereby notified for public information that about 3rd October, 1889, the following treasure trove were found in land called Holekoplu, situated in the village of Bilgi, of the Sidapur Taluka:—

No.	Description.	Approximate value. R	a.	p.
1.	Ten copper pots, called kodpan	15	0	0
2.	Five copper pots, called hunji	3	8	0
3.	Two copper pots, called bhogoni	2	0	0
4.	Four copper pots, called chargi	2	8	0
5.	Three copper pots, called tapple	2	8	0
6.	One copper pot, called topu	0	8	0
7.	One copper pot, called sannkodpan	0	6	0
8.	Twenty-three brass pots, called artis (including pieces)	3	8	0
9.	Two brass pots, called kodpan	2	8	0
10.	One brass pot, called dubri	1	0	0
11.	One brass pot, called kavalige	0	8	0
12.	Three zinc pots, called butlu (including two pieces)	2	8	0
13.	One zinc pot, called hunji (broken)	1	0	0
14.	One zinc pot, called harivan (broken)	0	8	0
15.	One zinc pot, called gindi	0	4	0
16.	One zinc pot, called nakse gundbatlu	0	4	0
	TOTAL	37	14	0

Persons having claim to the whole or any part of the above treasure trove are hereby required to appear before the Mamledar of Sidapur (who has powers of the Collector under Act VI of 1878) on the 20th April, 1890, and make their claim, producing any evidence they have in support of it.

S. G. JOSHI,
Mamledar of Sidapur.

SIDAPUR,
The 21st November, 1889.

NOTICE.

In accordance with the provisions of Section 5 of Act VI of 1878, notice is hereby given to those whom it may concern, that on the 20th of May, 1889, certain treasure consisting of 97 hukeries (a sort of coin), was found buried under the ground in the verandah of the house of one Nayagavanda bin Narasgavanda, inhabitant of Mouze Yeradoli, Taluka Tasgaon, of the Satara District.

All persons claiming the said treasure are hereby required to appear personally or by their agents before the Mamledar of Tasgaon, at Yerandoli, or at his camp, on the 12th of May, 1890, when the Mamledar will proceed to hold an enquiry in accordance with the provisions of Section 7 of the Treasure Trove Act, 1878.

C. SNOW,
Acting Collector of Satara.

NOTICE.

A monument in the Faridpur Cemetery to a child of the name of Burt needs repair. The friends of the deceased are therefore requested to inform the undersigned if they are willing to repair it.

PURNO CHANDRA RAI,
Depy. Magte. in charge,
for *Magte.*

FARIDPUR MAGTE.'S OFFICE,
The 3rd January, 1890.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 11th January, 1890.

No. 8883.—Mr. Vamon Keshav Joge is appointed to be Manager of the Dead Letter Office at Bombay.

A. U. FANSHAWE,
Dir. Genl. of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on 14th January, 1890.

Aitken, D.	Harding, C.	Self, F.
Frank, G.	Procton, T. E.	Temple, F.
Hanna & Co.	Pulitzer, J.	

Letters marked "Care of Post Office."

Atkinson, F. S.	Elliott, K.	Kirk, J.
Barker, F. W.	Filleid, Rev. S. E. V.	Kleine, Henri.
Bates, Miss E. K.	Fisk, F. M.	Lach, R.
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Reports on the Effects of Artificial Respiration, Intravenous Injection of Ammonia, and Administration of various Drugs, &c., in India and Australian Snake-poisons. R3 (4a.)

A Report on the District of Jessore: its Antiquities, its History, and its Commerce. By J. WESTLAND, Esq., C.S. R3 (3a.)

Report of the Vizagapatam and Backergunge Cyclones of October 1876. R3 (4a.)

Winds of Northern India R1 (2a.)

Manual of Materia Medica in Urdu. By SHAIK AKBAR ALLY. 8a. (2a.)

Buddha Gaya, the Hermitage of Sakya Muni. R30 (R1-4.)

Further Notes on the Rungpore Records, Vol. II. By E. G. GLAZIER, C.S. R1 (2a.)

Selection of Papers regarding the Hill Tracts between Assam and Burmah; and on the Upper Brahmapooter. R5 (4a.)

Descriptive Ethnology of Bengal. By Colonel EDWARD TUITE DALTON—

Bound copies . . . R45 0 0

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 18, 1890

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Fifty-second Annual General Meeting of Subscribers of the above institution will be held in the **Dalhousie Institute**, on Wednesday, the 29th January, 1890, at 4 P M., to receive the report of the Directors and to consider such matters as may then be submitted.

By order of the Directors,

W. H RYLAND,
Secretary.

CALCUTTA,
The 31st December, 1889.

NOTICE.

In the matter of the Indian Company's Act, 1882, and in the matter of the Orissa Coasting Steam Navigation Company, Limited, now in course of voluntary liquidation.

By an order made by the High Court of Judicature at Fort William in Bengal in its Ordinary Original Civil Jurisdiction in the above matter and dated the 9th day of January 1890 on the petition of Albert Birmingham Miller the liquidator of the abovenamed Company It was *inter alia* ordered that the voluntary winding up of the said Company be continued but subject to the supervision of the said Court and any of the proceedings under the said voluntary winding up may be adopted as the said Court should think fit and it was further ordered that the creditors contributaries and the liquidator of the said Company and all other persons interested were to be at liberty to apply to the said Court as there might be occasion.

GREGORY & JONES,
Attorneys for the said Albert Birmingham Miller, Liquidator.

NOTICE.

Wanted Government Currency Notes.

The following Government Currency Notes are required with reference to a civil suit pending in the Sub-Judge's Court at Gonda, and any Bank, Firm, or private parties happening to possess any of these notes, are respectfully requested to communicate with the undersigned who will be glad to take up the notes from them at a premium of one per cent. .—

Note No.	31991,	for	R100
,,	35846,	,,	100
,,	51123,	,,	100
,,	11984,	,,	100
,,	96800,	,,	100
,,	37081,	,,	100
,,	90996,	,,	100
,,	0844,	,,	100
,,	20845,	,,	100
,,	20846,	,,	100
,,	20847,	,,	100
,,	38258,	,,	100
,,	01273,	,,	100
,,	76324,	,,	100
,,	93664,	,,	100
,,	76751,	,,	500
,,	65325,	,,	500
			R2,500

RALLI BROTHERS,
Calcutta.

PROMISSORY NOTES.

Stolen.

The Government Promissory Note, No. 160426, of the 4 per cent. of 1865, for R1,000, and the Government Promissory Note, No. 205964, of the 4 per cent of 1865, for R1 000, the former originally standing in the name of

the Bank of Bengal, last endorsed to Soorendra Nath Mookerjee, who in January last endorsed to his wife Shrimoti Khiroda Debya, by whom it was never endorsed to any other person; the latter originally standing in the name of Comptroller General, last endorsed to Soorendra Nath Mookerjee, who in January, 1889, endorsed to his wife Shrimoti Khiroda Debya, by whom it was never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

SOORENDRA NATH MOOKERJEE,

Resident of Berrijhatty, under Serampore,
Zillah Hooghly,
at present residing at Dholy, viâ Dholy Post Office,
Zillah Mozufferpore.

Stolen.

The Government Promissory Note, No. 277803, of 4 per cent. loan of 1865, for ₹600, originally standing in the name of the Bank of Bengal, and last endorsed to Manohar Lall, the proprietor, by whom it was never endorsed to any one, having been stolen, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

MANOHAR LAL,

Treasury Clerk,
Deputy Commissioner's Office.

SAUGOR,
The 31st December, 1889.

The Gazette of India.

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PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 16th January, 1890.—

No. 2 OF 1890.

A Bill for the Prevention of Cruelty to Animals.

WHEREAS it is expedient to make further provision for the prevention of cruelty to animals, It is hereby enacted as follows :—

Title, extent and commencement, and supersession of other enactments.

1. (1) This Act may be called the Prevention of Cruelty to Animals Act, 1890.

(2) This section extends to the whole of British India. the rest of this Act shall extend to such local areas as the Local Government, by notification in the official Gazette, directs, and shall come into force in each of those areas on such day as that Government, by such a notification, appoints.

(3) When this Act has been extended to a local area under this section, the Local Government may direct that the whole or any part of any other enactment in force in the local area for the prevention of cruelty to animals shall, except as regards anything done or any offence committed or any fine or penalty incurred or any proceedings commenced, cease to have effect in that area, and such whole or part shall cease to have effect accordingly until the Local Government otherwise directs.

Definitions.

2. In this Act, unless there is something repugnant in the subject or context,—

(1) "animal" includes a bird : and

(2) "street" includes any way, road, lane, square, court, alley, passage or open space, whether a thoroughfare or not, to which the public have access, and includes also the road-way and foot-way over any public bridge or cause-way. [Act XIII, 1884, s 2]

Penalty for cruelty to animals in public places and for sale in such places of animals killed with unnecessary cruelty.

3. (1) If any person in any street or in any other place, whether open or closed, to which the public have access, or within sight of any person in any street or in any such other place,—

(a) cruelly and unnecessarily beats, over-drives, overloads or otherwise ill-treats any animal, or [Ben. Act I, 1869, s 2: and Canadian 43 Vict., c 38, s 2]

(b) binds or carries any animal in such a manner or position as to subject the animal to unnecessary pain or suffering, or [Canadian 43 Vict., c. 38, s. 2, and English 12 & 13 Vict., c 92, s. 12.]

(c) offers, exposes, or has in his possession, for sale any live animal which is suffering pain by reason of mutilation, starvation or other ill-treatment, or any dead animal which has been killed in an unnecessarily cruel manner,

he shall be punished with fine which may extend to one hundred rupees, or with imprisonment for a term which may extend to six months, or with both. [12 & 13 Vict, c 92, s 18.]

(2) Subject to any rules which the Local Government may make in this behalf, a police-officer may arrest without warrant any person who in his presence commits or is accused of having committed an offence against sub-section (1). [Ben. Act III, 1869, s. 1 and 12 & 13 Vict., c. 92 s. 13 Cf Act X, 1882, s. 57.]

Penalty for killing animals with unnecessary cruelty anywhere.

4. If any person kills any animal in an unnecessarily cruel manner, he shall be punished with fine which may extend to one hundred rupees, or with imprisonment for [Cf. s 3 (1) (c).]

a term which may extend to six months, or with both.

[Ben. Act I, 1869, s. 5.]

Penalty for employing anywhere animals unfit for labour.

5. If any person employs in any work or labour any animal which by reason of any disease, infirmity, wound or sore is unfit to be so employed, he shall be punished with fine which may extend to one hundred rupees.

[Ben. Act I, 1869, s. 4.]

Penalty for permitting diseased animals to go at large or to die in public places.

6 If any person wilfully permits any animal of which he is the owner to go at large in any street while the animal is affected with contagious or infectious disease, or without reasonable excuse permits any diseased or disabled animal of which he is the owner to die in any street, he shall be punished with fine which may extend to fifty rupees.

[Act X, 1882, s. 98, and 39 & 40 Vict. c. 77, s. 13.]

Search-warrants.

7. (*1*) If a District Magistrate, Subdivisional Magistrate, Presidency Magistrate or Magistrate of the first class, upon information and after such inquiry as he thinks necessary, has reason to believe that an offence against section 4 or section 5 is being or has been committed, he may by his warrant authorise any police-officer above the rank of a constable to enter and search any place specified in the warrant and to seize any animal, alive or dead, in respect of which such police-officer has reason to believe that the offence is being or has been committed.

(*2*) The provisions of the Code of Criminal Procedure, 1882, relating to searches under that Code shall, so far as those provisions can be made applicable, apply to a search in pursuance of a warrant issued under sub-section (*1*). X of 1882.

Limitation for prosecutions.

8. A prosecution for an offence against this Act shall not be instituted after the expiration of three months from the date of the commission of the offence. [Canadian 32 & 33 Vi c. 27, s. 6, English 12 13 Vict., c s. 14.]

STATEMENT OF OBJECTS AND REASONS.

IN different parts of British India there are more than twenty enactments in force relating to cruelty to animals, but the local extent of most of these enactments is very limited, while the necessity imposed by others of proving cruelty to an animal to have caused obstruction, inconvenience, annoyance, risk, danger or damage to the public renders it very difficult to maintain a prosecution.

The object of the present Bill is to provide an easily enforceable law which may be applied by any Local Government to any part of the territories under its administration, either in addition to, or to the exclusion of, any other enactment in force in such part for the suppression of cruelty to animals.

The 15th January, 1890.

PHIL. P. HUTCHINS.

S. HARVEY JAMES,
Secretary to the Government of India.

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CALCUTTA, SATURDAY, JANUARY 18, 1890.

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PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT., CAP. 67.

The Council met at Government House on Thursday, the 16th January, 1890.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
His Excellency the Commander-in-Chief, Bart., V.C., G.C.B., G.C.I.E., R.A.
The Hon'ble Lieutenant-General Sir G. T. Chesney, K.C.B., C.S.I., C.I.E., R.E.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble Sir C. A Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S I.
The Hon'ble Sir D. M. Barbour, K.C S I.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of Vizianagram.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Churn Laha, C.I.E.
The Hon'ble Muhammad Ali Khan.
The Hon'ble R. J. Crosthwaite.
The Hon'ble Sir A. Wilson, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C.I.E.

NEW MEMBERS.

The Hon'ble MR. HALLIDAY and the Hon'ble RAO BAHÁDUR KRISHNAJI LAKSHMAN NULKAR took their seats as additional Members.

REVENUE RECOVERY BILL.

The Hon'ble MR. CROSTHWAITE moved that the Hon'ble Mr. Hutchins, the Hon'ble Mr. Halliday, the Hon'ble Rao Bahádur Krishnaji Lakshman Nul-

kar and the Mover be added to the Select Committee on the Bill to make better provision for recovering certain public demands.

The Motion was put and agreed to.

CENTRAL PROVINCES CIVIL COURTS ACT, 1885, AMENDMENT BILL.

The Hon'ble MR. CROSTHWAITE also moved that the Bill to amend the Central Provinces Civil Courts Act, 1885, be referred to a Select Committee consisting of the Hon'ble Mr. Scoble, the Hon ble Mr. Hutchins, the Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar and the Mover, with instructions to report within one month.

The Motion was put and agreed to.

ACTS XVII OF 1864, X OF 1865, II OF 1874 AND V OF 1881 AMENDMENT BILL.

The Hon'ble MR. SCOBLE moved that the Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar be added to the Select Committee on the Bill to amend Acts XVII of 1864 (*Official Trustee*), X of 1865 (*Indian Succession*), II of 1874 (*Administrator General*) and V of 1881 (*Probate and Administration*).

The Motion was put and agreed to.

FOREST BILL.

The Hon'ble MR. HUTCHINS moved that the Hon'ble Maung Ôn and the Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar be added to the Select Committee on the Bill to amend the Indian Forest Act, 1878, the Burma Forest Act, 1881, and the Upper Burma Forest Regulation, 1887.

The Motion was put and agreed to.

PREVENTION OF CRUELTY TO ANIMALS BILL.

The Hon'ble MR. HUTCHINS also moved for leave to introduce a Bill for the Prevention of Cruelty to Animals. He said:—

"The printed Statement of Objects and Reasons which I will lay on the table along with this Bill is very concise, and as it will enable the Council to see at a glance the general purport of the proposed measure it may be convenient that I should commence what I have to say by reading it:

"'In different parts of British India there are more than twenty enactments in force relating to cruelty to animals, but the local extent of most of these enactments is very limited, while the necessity imposed by others of proving cruelty to an animal, to have caused obstruction, inconvenience, annoyance, risk, danger or damage to the public renders it very difficult to maintain a prosecution.

"'The object of the present Bill is to provide an easily enforceable law which may be applied by any Local Government to any part of the territories under its administration, either in addition to, or to the exclusion of, any other enactment in force in such part for the suppression of cruelty to animals.'

"The very number of the enactments referred to shows that the Provincial Councils have given great attention to the prevention of cruelty to animals, and it is right that this should be cordially acknowledged In Bengal there is a special Act (I of 1869) which also applies in Assam. The Madras Council has lately passed a Towns Nuisances Act, under which the provisions of section 53 and other sections of the Madras City Police Act connected with the same subject may be extended to towns and other areas beyond the limits of the presidency-town. The District Police Bill in Bombay contains somewhat similar provisions, and in the North-Western Provinces the Legislative Council has before it a Bill which repeats the provisions of the Bengal Act and seems intended to have general application. If these four provinces constituted the whole of British India, I should hardly have desired to press the matter further at present.

"But there are other important provinces which have no local Legislature, but depend for their laws on this Council. There are the Punjab, the Central Provinces and Burma, besides the minor Administrations in Ajmere, Coorg and Baluchistan. Apart from certain Imperial Acts relating to cruelty in cantonments or in connection with stage or hackney carriages, or with gambling, the only enactment of the kind in force in these provinces is section 34 of the Police Act (V of 1861), which runs as follows:—

"'Any person who, on any road or in any street or thoroughfare within the limits of any town to which this section shall be specially extended by the Local Government, commits any of the following offences to the obstruction, inconvenience, annoyance, risk, danger or damage of the residents and passengers, shall, on conviction before a Magistrate, be liable to a fine not exceeding fifty rupees, or to imprisonment not exceeding eight days; and it shall be lawful for any police-officer to take into custody, without a warrant, any person who within his view commits any of such offences.'

"And the second of such offences is this:—

"'Any person who wantonly or cruelly beats, abuses or tortures any animal.'

"It will be seen, first, that this section can only be extended to a town; secondly, that even within the limits of a town it cannot reach any act of cruelty, however barbarous, which is not committed on a road or in a street; thirdly, that it must have caused at least inconvenience to passers-by, and the tribunals are sometimes rather exacting with regard to the evidence of such inconvenience; and fourthly, that only actual beating, abuse or torture is made punishable. In all these respects the present law of the provinces in question is more or less unsatisfactory, and, as it can only be amended by the Supreme Legislature, I have thought it best to prepare a general law which can be adopted by any Local Government over such areas as it may from time to time consider expedient.

"I think what I have said will be enough to satisfy the Council that some measure of the kind is desirable. In these days fortunately there is no need to insist on the right—nay, the duty—of the Legislature to interfere for the protection of dumb animals, and the only difficulty which I feel, or which is likely to be felt by any Hon'ble Member here present, is whether cruelty to animals should be made a criminal offence in every case, or whether regard should be had to such considerations as the publicity of the place, the proximity of a Magistrate capable of disposing of the case, and the like.

"The English law on the subject is contained in 12 & 13 Vict., c. 92, and is of course perfectly general—any person who cruelly beats, and so forth, who keeps a place for baiting animals or causing them to fight, who so conveys an animal as to cause it needless suffering, shall forfeit and pay such and such penalties. And doubtless it is perfectly true that such brutality is equally deserving of reprobation and punishment, whether committed in public or in private, in a town or in a village, in the busy thoroughfares of a city or in a remote field in an agricultural district. But neither English law nor abstract morality is a safe index of what may properly be made penal in this country.

"No Provincial Legislature has yet ventured to pass a law of such general application as the English Statute. The habits of the people, the varying character of the agency by which the law will have to be enforced, the enormous size of the rural tracts, the paucity of competent tribunals—these and many other things have to be borne in mind, and therefore it is that most of the existing enactments can only be put in force in towns, while in all the Executive Government has retained in its own hands the power of prescribing the places to which alone they shall apply. In a matter of this kind it seems to me essential that we should both proceed with caution and endeavour to carry the people with us. We shall have to consult Local Governments as to the local extent of the measure, and if we wish them to give it anything like general application we must see that its provisions are framed with due moderation.

"Passing now to the details of the Bill, I think I shall be able to show that the bounds of moderation have not been transgressed. Sub-section (2) of section 1 provides that the Act shall extend to such local areas as the Local Government directs, while section 3 makes certain acts of cruelty punishable only if committed in a street or place of public resort, or within sight of any person in a street or such place. I have introduced these two limitations for the reasons which I have just indicated; but Local Governments will be specially consulted, first, as to whether it would not be safe, seeing that these acts are only punishable when done in public, to give the enactment immediate operation everywhere, or at all events in all towns; and, secondly, if this is not considered safe

and if the local extent is to be regulated by the Local Governments' own orders, whether these particular acts of cruelty may not be declared penal wherever committed, like other classes of acts to which I shall presently refer. Meanwhile, however, I have preferred framing the Bill in this way because I expect that Local Governments will be much more chary about extending its operation if we give a right of entry into private houses, and because I anticipate far more good from the prevention of open cruelty over a wide area than from conferring power to prevent private as well as public cruelty within more restricted limits.

"The acts to which section 3 relates are as follows:—

"'(a) cruel and unnecessary beating, overdriving, overloading or otherwise ill-treating any animal;

"'(b) binding or carrying any animal in such a manner or position as to subject the animal to unnecessary pain or suffering;

"'(c) offering, exposing or having in possession, for sale any live animal which is suffering pain by reason of mutilation, starvation or other ill-treatment, or any dead animal which has been killed in an unnecessarily cruel manner.' *. *. *

"It will be noted that nearly all these are acts which from their very nature can hardly be committed otherwise than in public. Such at all events are overdriving, overloading, conveying animals in a painful position and offering or exposing for sale. As regards such acts it is no restriction at all to say that they shall only be punishable if committed in a street or place of public resort. Practically, therefore, this condition will only control the general words 'beating and ill-treatment,' and I think it should be maintained for this purpose. As to all acts covered by this section the police are given power to arrest, but there will be no power to enter or search private houses.

"On the other hand, sections 4 and 5 relate to acts which may well be made punishable wherever committed. If sufficient cause can be shown I should have no objection to add other specific acts to this category; but at present only two are provided for, namely, the killing of an animal in an unnecessarily cruel manner, and the employment of an animal on work for which it is unfitted by disease, infirmity, wounds or sores.

"As to these acts the Bill authorizes the grant of a search-warrant upon information duly sworn before a Magistrate of the first class. We have recently heard of butchers flaying live goats in their own houses, and I venture to think that brutality of this description must be prevented at any cost. I am informed too that it is a common practice to cut out the tongues of turkeys and allow the birds to bleed slowly to death in order to whiten their flesh. Such acts will be covered by section 4. Section 5 is taken from the Bengal Act (I of 1869) to which I have already referred. So also is section 6, which provides a penalty for permitting diseased animals to go at large or to die in a street. Lastly, the concluding section limits the period within which prosecutions may be instituted under the Act to three months from the date of the commission of the offence.

"The opinions of all Local Governments as well as of all associations for the prevention of cruelty to animals will, of course, be duly considered in Select Committee; but, if I may assume that the Bill will be maintained on its present lines, I venture to anticipate that it will be put in force at once wherever the more limited local Acts have been applied, and that it will continue to be extended over ever-widening areas until it embraces at least all the populous parts of the country."

The Motion was put and agreed to.

The Hon'ble MR. HUTCHINS also introduced the Bill.

The Hon'ble MR. HUTCHINS also moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The Motion was put and agreed to.

The Council adjourned to Friday, the 31st January, 1890.

S. HARVEY JAMES,
Secretary to the Govt. of India,
Legislative Department.

FORT WILLIAM;
The 17th January, 1890.

SUPPLEMENT TO

The Gazette of India.

No. 3.] CALCUTTA, SATURDAY, JANUARY 18, 1890

OFFICIAL PAPERS

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

PROGRESS OF EDUCATION IN INDIA DURING THE YEAR 1888-89.

No. $\frac{1 R}{10-21}$

Extract from the Proceedings of the Government of India in the Home Department (Education),—under date Calcutta, the 16th January 1890.

READ the several Reports on the Progress of Education in India during the year 1888-89, with the Resolutions and Orders thereon by Local Governments and Administrations.

RESOLUTION.

IN Home Department Resolution No. 2—79-89, dated 11th February 1889, the Governor General in Council published the statistics of education in British India in 1887-88. The figures for the year ending 31st March 1889 have now been tabulated, and are published for general information.

2. The number of Institutions referred to in the educational reports have declined from 133,125 in the previous year to 131,709. The decrease has occurred entirely in the number of public institutions, which have fallen from 94,636 to 92,865.

3. The number of pupils on the registers of all the schools and colleges, to which the statistics relate, was, on 31st March 1889, 3,544,257 as compared with 3,460,844, on the same date in 1888. The percentage of pupils to the population of school-going age was 11·2 as compared with 11·0 in 1887-88. In spite of the decline in the number of public institutions the number on the rolls of attendance at them rose from 3,021,721 to 3,047,251. There was a more substantial increase in the numbers enrolled at the private institutions from 439,123 to 497,006, mainly at elementary schools. The average monthly attendance at public institutions was slightly better than in the previous year, except at aided institutions, among which the falling off occurred

in primary schools. As stated in Home Department Resolution No. 2—79-89, dated the 11th February 1889, statistics to show the average attendance at private institutions (advanced and elementary) are not available. At arts colleges the number on the rolls at the end of the year was 11,250 as compared with 10,328 and the number at the professional colleges 2,691 as compared with 2,861 in the previous year. The number at secondary schools rose from 441,876 to 452,058, and at primary schools from 2,550,384 to 2,563,294. The training schools had 4,937 on the rolls as compared with 4,761, and at the other special schools there were 13,021 as compared with 11,511.

4. The number of pupils studying English was 342,953 compared with 325,425. The number learning a classical language rose from 478,608 to 512,959, and the number reading a vernacular language only from 3,122,291 to 3,179,453. Of the latter 2,552,010 were at primary schools as compared with 2,543,983 in 1887-88. The increase occurred chiefly at private institutions, where there were 248,675 pupils studying a vernacular as compared with 199,528 in 1887-88.

5. Turning to the race and religion of the pupils it will be observed that there were 2,413,588 Hindus as compared with 2,365,794 in 1887-88: 832,449 Muhammadans as compared with 804,485: 23,948 Europeans and Eurasians as compared with 23,160: 74,376 Native Christians as compared with 74,498: and 199,760 of miscellaneous races or religions as compared with 192,314 in 1887-88.

6. The number of boys attending school was 3,253,996 or 20·3 per cent. of the male population of school-going age, as compared with 3,182,643 in the previous year. The number of girl pupils was 290,261, as compared with 278,201. The percentage of girls attending school to the female population of a school-going age was 1·8, the same figure as in 1887-88. While the public institutions for boys declined from 89,766 to 87,902, and the private institutions rose from 36,347 to 37,243, the public institutions for girls rose from 4,870 to 4,963, and the private fell from 2,142 to 1,601.

7. The total expenditure on education rose from Rs. 2,61,91,280 in 1887-88 to Rs. 2,70,92,324 in 1888-89, and the direct expenditure was Rs. 2,13,44,840 as compared with Rs. 2,09,09,809. The expenditure on professional colleges fell from Rs. 7,21,472 to Rs. 6,74,144, while that on arts colleges rose from Rs. 18,01,640 to Rs. 18,51,586, that on secondary schools rose from Rs. 86,27,117 to Rs. 89,08,877, that on primary schools from Rs. 83,88,897 to Rs. 84,99,815, that on training schools from Rs. 5,66,146 to Rs. 5,71,448, and that on other special schools from Rs. 8,04,537 to Rs. 8,38,970. In the indirect expenditure on education are included charges on account of direction, inspection, scholarships, buildings and other miscellaneous charges. The amount thus expended indirectly rose from Rs. 54,38,767 to Rs. 57,47,484. The chief increase was under the head of buildings.

8. Towards the expenditure on education provincial revenues contributed Rs. 73,97,870 compared with Rs. 72,93,575 in the previous year. The contributions from local and municipal funds rose from Rs. 46,41,551 to Rs. 47,84,474 and from Rs. 12,94,317 to Rs. 13,14,199 respectively. Fees, which amounted to Rs. 72,94,093 in 1887-88, were Rs. 76,85,322 in 1888-89, and the receipts from subscriptions, endowments, and other sources rose from Rs. 56,67,744 to Rs. 59,10,459.

From a statistical point of view, with which alone this Resolution deals, the year's results are statisfactory, especially as regards the increased attendance at schools and the growth of private contributions towards the maintenance of schools and promotion of education.

ORDER.—Ordered, that copy of the above Resolution be forwarded to the Local Governments and Administrations marginally noted, and to the Revenue and Agricultural Department for information.

Madras.	Central Provinces.
Bombay.	Burma.
Bengal.	Assam.
North-Western Provs. and Oudh.	Coorg.
Punjab.	Hyderabad.

ORDERED also that the Resolution be published in the Supplement to the *Gazette of India*.

(True Extract.)

A. P. MACDONNELL,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

ABSTRACT SHOWING THE RESULT OF EMIGRATION FROM THE PORT OF CALCUTTA DURING THE MONTH OF NOVEMBER, 1889.

No. 1.—As to Age and Sex.

	Trinidad.				Mauritius.				Total.		
	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Grand Total.
Under 2 years	18	20	38	42·9 women per every 100 men.	22	19	41	38·8 women per every 100 men	40	39	79
From 2 to 10 years	34	35	69		56	45	101		90	80	170
„ 10 „ 20 „	69	45	114		81	26	107		150	71	221
„ 20 „ 30 „	194	77	271		355	135	490		549	212	761
„ 30 „ 40 „	62	23	85		115	48	163		177	71	248
„ 40 „ 50 „	19	3	22		15	11	26		34	14	48
Above 50 „	1	...	1		...	...	.		1	...	1
Grand Total	397	203	600		644	284	928		1,041	487	1,528

No. 2.—As to places whence Emigrants came to Calcutta for Embarkation.

Orissa	2	...	2	...	5	...	5	...	7	...	7
Western Bengal	4	1	5	...	10	3	13	...	14	4	18
Central „	1	1	2	...	7	1	8	..	8	2	10
Eastern „	2	...	2	...	...	...	...	...	2	...	2
Behar	134	72	206	...	222	114	336	...	356	186	542
North-Western Provinces	171	109	280	...	277	147	424	...	448	256	704
Oudh	77	20	97	...	101	14	115	...	178	34	212
Central India	...	...	...	...	3	4	7	.	3	4	7
Punjab	3	...	3		6	...	6	...	9	...	9
Nepal and Native States	3	...	3	...	10	1	11		13	1	14
Mixed, Bombay & Madras	...	...	.	...	3	...	3	.	3		3
Grand Total	397	203	600	...	644	284	928	...	1,041	487	1,528

No. 3.—As to Caste and Religion.

Brahmins and high castes	39	23	62	...	68	22	90	...	107	45	152
Agriculturists	105	56	161	...	204	69	273	...	309	125	434
Artisans	42	17	59		96	43	139	.	138	60	198
Low castes	139	71	210	..	172	95	267	.	311	166	477
Musulmans	66	35	101	...	99	55	154	...	165	90	255
Christians	6	1	7	...	5	...	5		11	1	12
Grand Total	397	203	600	.	644	284	928	...	1,041	487	1,528

MEMORANDUM.	Male.	Female.	Total.
1. Hindus	865	396	1,261
2. Musulmans	165	90	255
3. Christians	11	1	12
Total	1,041	487	1,528

J. W. P. MUIR-MACKENZIE,

A. P. MACDONNELL,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first nine months of the official year 1889-90, and of the eighteen preceding years.

(IN THOUSANDS OF RUPEES.)

YEAR.	FOR THE NINE MONTHS, APRIL TO DECEMBER.																									YEAR.
	BENGAL.				BOMBAY.				SINDH.				MADRAS.				BURMA.				TOTAL BRITISH INDIA.					
	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports	Total Revenue.	On Imports of Liquors.	On other Imports.	Total Import Revenue.	Export Revenue.	Total Revenue.	
1871-72 . . .	7,65	55,99	16,59	80,23	5,00	33,67	3,10	41,77	93	93	1,38	3,24	2,66	8,92	9,93	21,51	1,17	3,16	12,78	17,11	17,41	1,02,67	1,20,08	43,78	1,63,86	1871-72
1872-73 . . .	9,08	52,55	18,12	79,75	3,93	31,83	2,59	38,35	81	92	1,62	3,35	2,88	8,68	7,96	19,52	2,19	3,54	22,31	28,04	18,89	97,52	1,16,41	52,60	1,69,01	1872-73
1873-74 . . .	7,79	51,64	14,08	73,51	4,51	34,03	2,64	41,18	90	77	90	2,57	2,70	10,24	9,87	22,81	2,38	3,46	16,41	22,25	18,28	1,00,14	1,18,42	43,90	1,62,32	1873-74
1874-75 . . .	8,85	58,68	11,14	78,67	4,97	34,99	3,01	42,97	86	63	1,10	2,59	2,71	10,17	9,64	22,52	2,92	5,10	11,22	19,24	20,31	1,09,57	1,29,88	36,11	1,65,99	1874-75
1875-76 . . .	9,37	57,45	11,65	78,47	4,95	30,55	3,77	39,27	97	79	1,02	2,78	3,15	10,41	8,60	22,16	2,87	3,67	19,35	25,89	21,31	1,02,87	1,24,18	44,39	1,68,57	1875-76
1876-77 . . .	9,65	49,49	10,93	70,07	6,18	31,26	83	38,27	1,16	58	20	1,94	4,11	9,06	5,63	18,80	3,14	3,80	13,59	20,53	24,24	94,19	1,18,43	31,18	1,49,61	1876-77
1877-78 . . .	10,71	59,44	13,04	83,19	6,31	35,95	77	43,03	1,49	70	32	2,51	4,06	6,58	1,54	12,18	3,62	4,60	10,17	18,39	26,19	1,07,27	1,33,46	25,84	1,59,30	1877-78
1878-79 . . .	9,68	49,72	11,62	71,02	6,28	33,26	1,54	41,08	1,42	44	19	2,05	4,03	6,81	3,39	14,23	4,92	5,07	15,33	25,32	26,33	95,30	1,21,63	32,07	1,53,70	1878-79
1879-80 . . .	9,04	46,91	7,68	63,63	7,04	28,75	1,46	37,25	2,40	55	19	3,14	3,90	6,93	5,28	16,11	5,07	4,91	18,00	27,98	27,45	88,05	1,15,50	32,61	1,48,11	1879-80
1880-81 . . .	9,73	45,62	9,27	64,62	6,36	40,98	1,77	49,11	3,39	86	18	4,43	3,92	7,99	5,89	17,80	3,51	5,94	21,87	31,32	26,91	1,01,39	1,28,30	38,98	1,67,28	1880-81
1881-82 . . .	9,61	40,83	11,24	61,68	7,43	35,08	1,21	43,72	2,83	97	26	4,06	3,66	7,24	3,63	14,53	5,10	5,87	25,38	36,35	28,63	89,99	1,18,62	41,72	1,60,34	1881-82
1882-83 . . .	10,40	11	11,91	22,42	7,36	—1,04*	1,15	7,47	2,59	3	44	3,06	4,04	2	2,88	6,94	5,73	6	30,23	36,02	30,12	—82*	29,30	46,61	75,91	1882-83
1883-84 . . .	10,45	22	12,98	23,65	7,96	41	1,08	9,45	2,64	4	38	3,06	3,73	7	3,88	7,68	5,77	11	21,97	27,85	30,55	85	31,40	40,29	71,69	1883-84
1884-85 . . .	9,13	26	8,16	17,55	7,70	33	1,39	9,42	2,87	5	43	3,35	3,57	4	3,78	7,39	5,67	4	16,07	21,78	28,94	72	29,66	29,83	59,49	1884-85
1885-86 . . .	9,73	22	10,08	20,03	8,90	40	88	10,18	3,17	5	59	3,81	3,65	8	2,72	6,45	4,65	4	25,40	30,09	30,10	79	30,89	39,67	70,56	1885-86
1886-87 . . .	9,79	37	8,08	18,24	9,00	42	1,05	10,47	3,82	9	70	4,61	4,64	13	3,96	8,73	6,42	9	21,86	28,37	33,67	1,10	34,77	35,65	70,42	1886-87
1887-88 . . .	9,52	38	10,72	20,62	10,63	40	1,38	12,41	3,61	6	59	4,26	7,48	6	3,26	10,80	6,67	2	22,14	28,83	37,91	92	38,83	38,09	76,92	1887-88
1888-89 . . .	11,04	4,85	10,63	26,52	10,88	3,04	1,10	15,02	3,83	65	33	4,81	7,74	71	3,74	12,19	6,32	77	14,91	22,00	39,81	10,02	49,83	30,71	80,54	1888-89
1889-90 . . .	10,70	6,97	8,39	26,06	11,60	2,43	1,34	15,37	4,09	51	45	5,05	7,61	57	5,09	13,27	6,29	1,87	24,99	33,15	40,29	12,35	52,64	40,26	92,90	1889-90

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE
STATISTICAL BRANCH;
Calcutta, 16th January, 1890

J. F FINLAY,
Offg Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XXXVIII OF 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Week ending 22nd December, 1888. Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Week ending 21st December, 1889. Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Total Receipts from 1st April to 22nd December, 1888. Total.	Per mile open per week.	Total Receipts from 1st April to 21st December, 1889. Total.	Per mile open per week.	Total Increase in 1889-90.	Total Decrease in 1889-90.
			R	R		R	R	R	R	R	R	R	R
	State Lines worked by Companies.												
Last 10 days of Dec., 1889	East Indian	1,514	10,04,065	663	1,526	(a) 9,16,496	601	3,13,58,659	545	(a)3,13,64,099	541	5,440	...
Ditto	Patna-Gya	57	9,111	160	57	11,319	199	3,56,465	164	3,61,463	166	4,998	...
...	Dildárnagar-Gházipur	12	1,163	97	...	(b)	...	45,182	99	(b)	...	...	45,182
...	Sindia	75	6,154	82	...	(c)	...	2,54,572	90	(c)	...	...	2,54,572
28th Dec., 1889	Rajputana-Malwa	1,664	3,87,584	233	1,672	3,81,000	228	1,30,37,909	206	1,37,87,743	218	7,49,834	...
Last 10 days of Dec., 1889	Bengal-Nágpur (d)	225	52,901	235	347	(e)42,169	122	10,72,437	150	(e)12,65,947	110	1,93,510	...
Ditto	Southern Mahratta (f)	854	67,679	79	978	84,881	87	28,33,596	87	29,57,980	87	1,24,384	...
Ditto	Ditto Mysore Section	140	10,763	77	296	22,499	76	4,28,995	81	6,95,282	71	2,66,287	...
Ditto	Indian Midland	136	10,792	79	746	(g) 82,187	110	4,70,432	91	(g)22,25,385	85	17,54,953	...
28th Dec., 1889	Villupuram-Guntakal, Nellore Branch	83	4,106	49	83	4,357	52	1,79,002	57	1,80,618	57	1,616	...
21st ditto	Bareilly-Pilibhit	36	1,982	55	36	2,159	60	61,812	46	75,683	57	13,871	...
	TOTAL	4,796	15,56,300	324	5,741	15,47,067	269	5,00,99,061	277	5,29,14,200	253	28,15,139	...
	State Lines worked by Government.												
Last 10 days of Dec., 1889	North-Western (h)	2,411	5,36,465	223	2,477	6,25,718	253	1,85,53,216	203	2,07,06,291	221	21,53,075	...
21st Dec., 1889	Oudh and Rohilkhand	692	1,33,076	192	692	1,86,405	269	48,75,658	185	55,00,604	209	6,24,946	...
Last 10 days of Dec., 1889	Bengal Central	125	12,330	99	125	13,870	111	5,26,987	111	5,53,853	117	26,866	...
Ditto	Wardha Coal	45	18,824	418	45	15,730	349	5,89,356	345	5,68,358	334	...	20,998
Ditto	Eastern Bengal	673	2,55,740	380	747	2,62,690	352	78,82,646	287	82,71,375	302	3,88,729	...
Ditto	Nalháti	27	1,954	72	27	2,079	77	72,745	71	70,773	69	...	1,972
Ditto	Tirhoot	273	35,022	128	273	43,124	158	12,04,145	124	14,17,678	140	2,13,533	...
21st Dec., 1889	Lucknow-Sitapur-Sihramau	105	5,543	53	105	6,459	62	1,82,831	46	2,29,996	58	47,165	...
28th ditto	Jorhát	31	1,689	54	30	1,207	40	45,479	39	44,824	39	...	655
21st ditto	Cherra-Companyganj	7	227	32	7	436	62	6,084	23	7,925	30	1,841	...
21st ditto	Burma (i)	441	51,813	117	553	75,597	137	21,32,513	147	32,66,351	160	11,33,838	...
	TOTAL	4,830	10,52,683	218	5,081	12,33,315	243	3,60,71,660	199	4,06,38,028	212	45,66,368	...
	Lines worked by Guaranteed Companies.												
28th Dec., 1889	Madras	840	1,70,293	203	840	1,68,359	200	61,90,411	194	67,46,593	212	5,56,182	...
28th ditto	South Indian	654	1,30,803	200	654	1,04,917	160	40,46,211	163	42,08,306	170	1,62,095	...
21st ditto	Great Indian Peninsula	1,504	(f)9,24,398	615	1,447	(k)8,83,934	611	f2,91,68,781	512	k2,40,87,087	441	...	50,81,694
28th ditto	Bombay, Baroda and Central India (l)	461	2,77,870	603	461	2,46,000	534	88,89,193	507	90,56,700	519	1,67,507	...
	TOTAL	3,459	15,03,424	435	3,402	14,03,210	412	4,82,94,596	367	4,40,98,686	342	...	41,95,910
	GRAND TOTAL (GUARANTEED AND STATE)	13,085	41,12,407	314	14,224	41,83,592	294	13,44,65,317	272	13,76,50,914	260	31,85,597	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	7,01,47,124	142	7,21,11,568	136	19,64,444	...
	NET RECEIPTS	...	...	...	...	...	...	6,43,18,193	130	6,55,39,346	124	12,21,153	...
	Assisted Companies												
Last 10 days of Dec., 1889	Tárakeshwar	22	3,943	179	22	4,135	188	2,00,979	240	1,98,176	238	...	2,803
14th Dec., 1889	Dibru-Sadiya	...	...	...	...	(m)	...	(n)3,14,088	109	(o)3,36,675	117	22,587	...
Last 10 days of Dec., 1889	Bengal and North-Western	376	34,860	93	376	38,380	102	16,15,099	113	16,66,523	117	51,424	...
21st Dec., 1889	Rohilkhand-Kumaun	67	4,637	69	67	5,113	76	2,64,758	107	2,92,468	118	27,710	...
	TOTAL	465	43,440	93	465	47,628	102	23,94,924	116	24,93,842	121	98,918	...
	Native States.												
Last 10 days of Dec., 1889	His Highness the Nizam's Guaranteed	310	46,986	152	354	41,234	116	12,47,218	111	16,70,746	125	4,23,522	...
28th Dec., 1889	His Highness the Gaekwar's	59	3,063	52	59	2,220	38	98,197	44	98,184	44	...	13
28th ditto	His Highness the Gaekwar's Viramgam Mehsána-Vadnagar	27	1,018	38	27	1,000	37	32,987	41	37,677	37	4,690	...
Last 10 days of Dec., 1889	Bhávanagar-Gondal-Junágarh-Porbandar	209	24,365	117	329	22,465	68	7,52,573	99	9,25,722	87	1,73,149	...
21st Dec., 1889	Morvi	68	2,779	41	68	3,873	57	1,24,086	48	1,34,780	52	10,694	...
28th ditto	Jodhpore	124	7,413	60	124	6,000	48	2,49,308	53	2,48,987	53	...	32
	TOTAL	797	85,624	107	961	76,792	80	25,04,369	86	31,16,090	90	6,11,721	...

(a) Includes the Dildárnagar-Gházipur State Railway.
(b) Included with East Indian Railway.
(c) Included with Indian Midland Railway.
(d) Includes the Katni-Umaria Branch.
(e) Includes the Asansol-Purulia Section of the Bengal-Nágpur Railway.
(f) Includes the Bellary-Kistna State Railway.
(g) Includes the Sindia and Bhopal-Itársi State Railways.
(h) Includes the Amritsar-Pathánkot and Rajpura-Bhatinda State Railways.
(i) Includes the Toungoo-Mandalay extension.
(j) Includes the Dhond-Manmád, Khámgaon, Amraoti and Bhopal-Itársi State Railways.
(k) Includes the Dhond-Manmád, Khámgaon and Amraoti State Railways.
(l) Includes the Pátri Branch.
(m) Return not received.
(n) Total receipts from 1st April to 15th December 1888.
(o) Total receipts from 1st April to 14th December 1889.

M. C. BRACKENBURY, *Major, R.E.,*
Under-Secretary.

CALCUTTA,
The 16th January, 1890.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 11th January.*—No rain in four northern districts, Nellore, Ceded districts and Kurnool and South Canara; slight or moderate elsewhere Crops generally good, but withering in parts of Nellore and Coimbatore. Want of rain felt in limited portions of Chingleput, Tanjore and Tinnevelly. Prices fairly steady. General prospects fair.

Bombay.—*For week ending 15th January.*—*Jowari* and other late crops suffering for want of rain in parts of Deccan; cotton blighted in parts of Karnatak and not satisfactory in parts of Guzerat, prospects otherwise generally good. Poppy in Baroda fair. Fodder scarce in parts, but generally sufficient and agricultural stock healthy.

Bengal.—*For week ending 14th January.*—No rain, except light showers in Darjeeling and Julpiguri. Rice still being harvested in the low-lying tracts. General outturn of this crop for the whole province expected to be about average. *Rabi* crops generally doing well, but a little rain wanted in parts of Behar and Chota Nagpore. Poppy a promising crop, except in the Hajipore Sub-division of Mozufferpore. Tobacco prospects good, and the *ganja* cultivation in the Rajshahye district flourishing. *Boro* or spring rice being sown in some districts. Cultivation of indigo in Behar begun. Sugarcane being cut and pressed in certain districts. Prices almost stationary during the week. Common rice comparatively cheaper, but still dear for the season.

North-Western Provinces and Oudh.—*For week ending 15th January.*—Clear weather continues and the *rabi* crops so far are in good condition, though backward for want of rain. Poppy sowings in the Lucknow district have suffered slightly from caterpillars and beetles. Supplies are ample, but prices show a tendency to rise in a few places.

Punjab.— *For week ending 15th January.*—No rain. Prices unsettled in Delhi, rising in Amballa, Ferozepur, Rawalpindi, Shahpur and parts of Lahore, stationary elsewhere. Sowings of *rabi* crops nearly over. Rain badly wanted throughout the province Prospects of standing crops are reported average. Crops are beginning to suffer in most districts from drought. Fodder sufficient except in Dera Ismail Khan and Peshawar and part of Lahore. Poppy weeding in progress in Jullundur.

Central Provinces.—*For week ending 15th January.*—Weather clear and cool Rain required for *rabi* crops in Saugor, Seoni, Hoshangabad and Bilaspur. Prospects continue generally favourable and the want of rain will not seriously affect them. Prices steady.

Burma.—*For week ending 11th January.*—Slight rain fell in Sandoway in Lower Burma and in Bhamo and Katha in Upper Burma. The crop prospects continue good in Lower Burma. In Upper Burma the prospect is good in most districts. In Meiktila, the paddy crop is somewhat short and in Yamethin the outturn is estimated at ten annas. In Lower Burma prices of paddy have fallen in Akyab, Prome, Thongwa, Thayetmyo, Amherst and Shwegyin, and have risen slightly in Pegu, Tharrawaddy, Bassein and Henzada. In Upper Burma prices show no fluctuations.

Assam.—*For week ending 15th January.*—Weather seasonable. Slight rain in the Brahmaputra Valley districts. Harvesting of winter paddy nearly finished. Gathering of pulses and pruning of tea continue.

Mysore and Coorg.— *For week ending 15th January.*—In Mysore the standing crops are in good condition Sowing operations in progress. Sugarcane harvested in parts. Prospects favourable. Prices fallen in Bangalore and Kolar districts and risen in Tumkur district.

Season favourable for harvest in Coorg. Health fair.

Berar and Hyderabad.—*For week ending 15th January.*—Weather clear and cold. Cotton picking continues. Cutting of *jowari* nearly completed. Threshing in progress. *Rabi* in excellent condition. Fodder sufficient. Prices unchanged. Land is being prepared for ensuing year.

No rain at Hyderabad. Sowing of *tabi* crops continues. *Rabi* thriving. Prices stationary.

Central India.—*For week ending 15th January.*—No material changes this week in condition of crops and weather.

Rajputana.—*For week ending 15th January.*—Agricultural operations satisfactory. Standing crops good, but rain required in Alwar. Agricultural stock generally good. Pasturage or fodder sufficient except in Marwar. Prices steady generally.

Nepal.—*For week ending 9th January.*—No rain. Weather cold and cloudy at times. Agricultural operations satisfactory.

E. C. BUCK,
Secretary to the Government of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART VI.—Abstract of the Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations:—
Nothing for Publication.

SUPPLEMENT No. 4.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Fort William, the 24th January, 1890.

No. 2.—Whereas by resolution passed by the Secretary of State for India in Council on the eighth day of November, 1887, the provisions of the 33rd of Vict., chap. 3, sec. 1, were declared applicable to the territories for the time being under the administration of the Chief Commissioner of British Baluchistan, inclusive of the tracts known as Pishin, Shorarud, Kach, Kawas, Harnai, Sibi and Thal-Chotiali, from the first day of November, 1887;

And whereas the Chief Commissioner of British Baluchistan, has proposed to the Governor-General in Council a draft of the following Regulation, together with the reasons for proposing the same;

And whereas the Governor-General in Council has taken the draft and reasons into consideration, and has approved of the draft and the same has received the Governor-General's assent on the twenty-third day of January, 1890;

In pursuance of the direction contained in the said section, the said Regulation is now published in the *Gazette of India*:—

REGULATION No. I OF 1890.

THE BRITISH BALUCHISTAN LAWS REGULATION, 1890.

CONTENTS.

SECTIONS.

1. Title and commencement.
2. Division of British Baluchistan into districts and tahsils.
3. Law in force in British Baluchistan.
4. Modification of certain enactments in force in British Baluchistan.
5. Power for Courts to construe enactments with necessary alterations.
6. Validation of acts done after 1st November, 1878.
7. Validation of rules made before commencement of this Regulation.

THE SCHEDULE.—ENACTMENTS TO BE DEEMED IN FORCE IN BRITISH BALUCHISTAN.

A Regulation to declare the law in force in British Baluchistan.

WHEREAS it is expedient to declare the law in force in British Baluchistan; It is hereby enacted as follows:—

Title and commencement.

1. (1) This Regulation may be called the British Baluchistan Laws Regulation, 1890; and

(2) It shall come into force on such day, within three months from the time at which it may receive the Governor General's assent, as the Local Government may, by notification in the Gazette of India, appoint in this behalf.

Division of British Baluchistan into districts and tahsils.

2. The Local Government, with the previous sanction of the Governor General in Council, may, for administrative purposes, divide British Baluchistan into districts, and each of those districts into tahsils, and vary the limits of those districts and tahsils.

Law in force in British Baluchistan.

3. (1) So much of each of the enactments specified in the schedule as is at the commencement of this Regulation in force in the territories to which the enactment generally applies shall, in the form in which, as amended by subsequent enactments, if any, it is so in force, be deemed to be in force in British Baluchistan.

(2) An enactment not comprised in the schedule shall not be deemed to be, or to have been, in force in British Baluchistan or in any part of British Baluchistan unless it is expressed, by special mention of British Baluchistan, or a part of British Baluchistan, to extend thereto, or after the commencement of this Regulation is extended thereto in exercise of the powers conferred by section 5 of the Scheduled Districts Act, 1874, or by any other enactment for the time being in force. XIV of 1874.

(3) The Local Government, with the previous sanction of the Governor General in Council, may, by notification in the Gazette of India, declare that any enactment which is comprised in the schedule, or which may after the commencement of this Regulation be extended in exercise of any such powers as aforesaid, shall no longer be in force in British Baluchistan or in any part of British Baluchistan specified in the notification.

Modification of certain enactments in force in British Baluchistan.

4. The following enactments specified in the schedule shall in British Baluchistan be read subject to the following modifications, namely:—

(1) Act XXIII of 1867 (*an Act for the suppression of murderous outrages in certain districts of the Punjab*) shall be read as if references to the Punjab and the Lieutenant-Governor of the Punjab were references to British Baluchistan and the Chief Commissioner of British Baluchistan, respectively;

(2) the Indian Evidence Act, 1872, shall be read as if after the words "police-officer" in section 25 the words "who is not a Magistrate" were inserted;

(3) the provisions of the Indian Stamp Act, 1879, with respect to the consequences of instruments not being duly stamped, shall be read as not applying to any instrument which may have been executed in British Baluchistan before the commencement of this Regulation; I of 1879.

(4) the Punjab Frontier Crimes Regulation, 1887, shall be read as if references to the Commissioner were references to the Chief Commissioner of British Baluchistan; IV of 1887.

(5) the Upper Burma Frontier Crossing and Disturbed Districts Regulation, 1887, shall be read as if the expressions "or Shan States", "except the Shan States" and "or Shan State" were omitted therefrom, and the references therein to Upper Burma and the districts mentioned in section 2, sub-section (2), and to the Commissioner, shall be read as references to British Baluchistan and to the Chief Commissioner of British Baluchistan, respectively. IX of 1887.

Power for Courts to construe enactments with necessary alterations.

5. For the purpose of facilitating the application of any enactment for the time being in force in British Baluchistan, a Court may construe the enactment with such alterations not affecting the substance as may be necessary or proper to adapt it to the matter before the Court.

Validation of acts done after 1st November, 1878.

6. All acts of executive authority, proceedings, decrees and sentences which have been done, taken or passed in British Baluchistan since the first day of November, 1878, and before the commencement of this Regulation, by any officer of the Government or by any person acting under his authority or otherwise in pursuance of an order of the Government, or which have been or shall be ratified by the Governor General in Council, shall be as valid and operative as if they had been done, taken or passed in accordance with law; and no suit or other proceeding shall be maintained or continued against any person whatever on the ground that any such acts, proceedings, decrees or sentences were not done, taken or passed in accordance with law.

Validation of rules made before commencement of this Regulation.

7. All rules, orders or instructions made or issued after the first day of November, 1878, and before the commencement of this Regulation, for the guidance of officers engaged in the administration of British Baluchistan, including the Baluchistan Forest Law published in the Notification of the Foreign Department No. 876-E., dated the 14th May, 1886, shall be deemed to have had the force of law, and shall, so far as they are consistent with this Regulation, have the force of law until they are withdrawn by the Governor General in Council or are superseded by any Act of the Governor General in Council, or by any Regulation under the Statute 33 Victoria, Chapter 3, or by any enactment extended to British Baluchistan, or by any rules, orders or instructions made or issued under any such Act, Regulation or enactment.

THE SCHEDULE.

(*See section 3.*)

ENACTMENTS TO BE DEEMED IN FORCE IN BRITISH BALUCHISTAN.

Number and year.	Subject.
BENGAL REGULATIONS.	
XI of 1812	Removal of Foreign Emigrants.
III of 1818	State-Prisoners.
ACTS OF THE GOVERNOR GENERAL IN COUNCIL.	
V of 1843	Slavery.
XVIII of 1850	Protection of Judicial Officers.
XXXIV of 1850	State Prisoners.
XXIV of 1855	Penal Servitude.
XI of 1857	State Offences.
III of 1858 (s. 5)	State Prisoners.
XXXV of 1858	Lunatics.
XXXVI of 1858	Lunatic Asylums.
IX of 1859 (except the last paragraph of s. 18).	Forfeited Property.
IX of 1860	Disputes between Workmen and Employers.
XLV of 1860	Penal Code.
V of 1861	Police.
VI of 1864	Foreigners.
III of 1864	Whipping.
X of 1865	Succession.
XIV of 1866	Post Office.
III of 1867	Gambling.
XXIII of 1867 (the preamble and sections 2 to 15, both inclusive).	Murderous Outrages.
I of 1868	General Clauses.
IV of 1869	Divorce.
V of 1869	Indian Articles of War.
XV of 1869	Prisoners' Testimony.
XX of 1869	Volunteers.
VII of 1870	Court-fees.
X of 1870	Land-acquisition.
XXIII of 1870	Coinage.
XXVI of 1870	Prisons.
I of 1871	Cattle-trespass.
V of 1871	Prisoners.
XXIII of 1871	Pensions.
I of 1872	Evidence.
III of 1872	Marriage.
IX of 1872	Contract.
XV of 1872	Christian Marriage.
X of 1873	Oaths.
XIV of 1873	Lunatic Soldiers.
II of 1874	Administrator General.
IV of 1874	Foreign Recruiting.
IX of 1874	European Vagrancy.
XIV of 1874	Scheduled Districts.
V of 1875	Native Soldiers.
I of 1877 (s. 9)	Specific Relief.
III of 1877	Registration.
XI of 1877	Military Lunatics.
XV of 1877	Limitation.
I of 1878	Opium.
I of 1879	Stamps.
XXI of 1879	Extradition.
V of 1881	Probate and Administration.
XXII of 1881	Excise.
X of 1882 (subject to the modifications set forth in the schedule to the British Baluchistan Criminal Justice Regulation, 1890).	Code of Criminal Procedure, 1882.
XII of 1882	Salt.
XIV of 1882— The following portions, namely:— (1) Sections 15—24, both inclusive (Place of Suing) (2) Sections 223—229B, both inclusive (Court by which Decrees may be executed); (3) Section 206 (Attachment of Property); (4) Sections 320—326, both inclusive (Restrictions on sale of Land); (5) Sections 344—360, both inclusive (Insolvent Judgment-debtors); (6) Sections 383—400, both inclusive (Commissions); (7) Sections 401—415, both inclusive, and 592 and 593 (Pauper Suits and Appeals);	Code of Civil Procedure.

THE SCHEDULE—*contd.*

ENACTMENTS TO BE DEEMED IN FORCE IN BRITISH BALUCHISTAN—*contd.*

Number and year.	Subject.
ACTS OF THE GOVERNOR GENERAL IN COUNCIL—*contd.*	
(8) Sections 416—429, both inclusive (Suits by or against Government or Public Officers); (9) Sections 465—468, both inclusive (Suits by and against Military Men); (10) Sections 477—485, both inclusive, and 488, 490 and 491 (Arrest and Attachment before Judgment); (11) Sections 527—530, both inclusive, and the second paragraph of section 531 (Proceedings on Agreement of Parties); and (12) Such portions as are referred to in, and affected by, the Debtors Act, 1888, and can be made applicable to proceedings under the British Baluchistan Civil Justice Regulation, 1890.	
XX of 1882	Paper Currency.
XIII of 1885	Telegraphs.
VI of 1886	Births, Deaths and Marriages Registration.
I of 1887	General Clauses.
VII of 1887	Suits Valuation.
IX of 1887	Provincial Small Cause Courts.
XI of 1887	Sindh-Pishin Railway.
III of 1888	Police.
IV of 1888	Indian Reserve Forces.
V of 1888	Inventions and Designs.
VI of 1888 (ss. 2 to 8, both inclusive).	Debtors.
VII of 1889	Succession Certificates.
XIII of 1889	Cantonments.
XV of 1889	Official Secrets.
REGULATIONS UNDER 33 VICT., C. 3.	
IV of 1887 (ss. 3 to 48, both inclusive, and 50 to 54, both inclusive.)	Punjab Frontier Crimes.
IX of 1887	Upper Burma Frontier Crossing and Disturbed Districts.

No. 3.—Whereas by resolution passed by the Secretary of State for India in Council on the eighth day of November, 1887, the provisions of the 33rd of Vict., chap. 3, sec. 1, were declared applicable to the territories for the time being under the administration of the Chief Commissioner of British Baluchistan, inclusive of the tracts known as Pishin, Shorarud, Kach, Kawas, Harnai, Sibi and Thal-Chotiali, from the first day of November, 1887;

And whereas the Chief Commissioner of British Baluchistan has proposed to the Governor-General in Council a draft of the following Regulation, together with the reasons for proposing the same;

And whereas the Governor-General in Council has taken the draft and reasons into consideration, and has approved of the draft and the same has received the Governor-General's assent on the twenty-third day of January, 1890;

In pursuance of the direction contained in the said section, the said Regulation is now published in the *Gazette of India*:—

REGULATION II OF 1890.

THE BRITISH BALUCHISTAN CRIMINAL JUSTICE REGULATION, 1890.

CONTENTS.

SECTIONS.

1. Title and commencement.
2. Application of the Code of Criminal Procedure.

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1. High Court.
2. Pleader.
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5. Powers of Magistrates.
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7. Detention by police.
8. Complement to British Baluchistan Laws Regulation, 1890, s. 4, cl. (2).
9. State offences and false evidence by person to whom pardon has been tendered.
10. Tender of pardon.
11. Recording of evidence.
12. Execution of sentence of imprisonment for six months or less.
13. Appeal to High Court and limitation therefor.
14. Restrictions on appeal.
15. Enhancement of punishment on appeal.
16. Contempt and offences against public justice or relating to documents.
17. Conduct of prosecutions.
18. Adjournment on application for transfer of case.
19. Orders not reversible on technical grounds alone.
20. Process and copying fees, and admission of pleaders and petition-writers.
21. Saving of provisions relating to European British subjects.

A Regulation to provide for the Administration of Criminal Justice in British Baluchistan.

WHEREAS it is expedient to provide for the administration of criminal justice in British Baluchistan; It is hereby enacted as follows:—

Title and commencement.

1. (1) This Regulation may be called the British Baluchistan Criminal Justice Regulation, 1890; and

(2) It shall come into force on such day, within three months from the time at which it may receive the Governor General's assent, as the Local Government may, by notification in the Gazette of India, appoint in this behalf.

Application of the Code of Criminal Procedure.

2. Subject to the modifications set forth in the schedule, the Code of Criminal Procedure, 1882, X of 188 as amended by Acts III of 1884, X of 1886, V and XIV of 1887 and I of 1889 (which Code as so amended is in this Regulation referred to as "the Code"), shall extend to the whole of British Baluchistan, so far as it can be made applicable in the circumstances for the time being.

SCHEDULE.

(*See section 2.*)

MODIFICATIONS SUBJECT TO WHICH THE CODE IS TO EXTEND TO BRITISH BALUCHISTAN.

"High Court." (Section 4, cl. (i).)

1. (1) "High Court" shall mean—

(i) in reference to proceedings against European British subjects or persons jointly charged with such subjects, the Chief Court of the Punjab; and

(ii) in reference to proceedings against other persons, the Chief Commissioner of British Baluchistan.

(2) That portion of sub-section (1) which declares the Chief Court of the Punjab to be the High Court in reference to proceedings against European British subjects is enacted with the previous sanction of the Secretary of State for India in Council.

"Pleader." (Section 4, cl. (n).)

2. "Pleader", used with reference to any proceeding in any Court, means a legal practitioner having authority from the Chief Commissioner to practise in such Court.

Court of Session. (Sections 7, 9 and 193, and Chapter XXIII.)

3. (1) Each district shall be a Sessions Division, the Court of the District Magistrate shall be the Court of Session for that Division, and the District Magistrate shall be the Judge of that Court.

(2) As Judge of a Court of Session, a District Magistrate may take cognizance of any offence as a Court of original jurisdiction without the accused person being committed to him by a Magistrate, and, when so taking cognizance of an offence, shall, subject to the provisions of this Regulation, follow the procedure prescribed for the trial of warrant-cases by Magistrates.

(3) A trial before a Court of Session may be without jury or aid of assessors.

Conferment of magisterial powers on police-officers. (Section 14.)

4. Notwithstanding anything in Act V of 1861, or in any other enactment for the time being in force, the Local Government may confer on any police-officer all or any of the powers conferred or conferable by or under the Code on any Magistrate, in regard to particular cases, or to a particular class or particular classes of cases, or to cases generally.

Powers of Magistrates. (Sections, 36, 37 and 260.)

5. (1) Magistrates described in the first column of the following table shall have the powers severally specified against them in the second column thereof,

without being further empowered in that behalf:—

Magistrates.	Powers.
1	2
Magistrates of the first class.	To require security for good behaviour, section 110; To make orders as to local nuisances, section 133.
Magistrates of the first or second class.	To make orders prohibiting repetition of nuisances, section 143; To make orders under section 144.
Magistrates of the first, second or third class.	To entertain complaints, section 191; To receive police-reports, section 191; To entertain cases without complaint, section 191.
Sub-divisional Magistrates	To call for records, section 435.

(2) The Local Government may empower a Magistrate of any class to try in a summary way under Chapter XXII any offence mentioned in section 260 which under section 29 he is competent to try.

Power to any police-officer to act under section 55. (Section 55.)

6. Any police-officer may exercise the powers conferred by section 55 on an officer in charge of a police-station.

Detention by police. (Sections 57 and 61)

7. (1) Notwithstanding anything in section 57 or section 61, an officer in charge of a police-station may detain a person arrested without warrant so long as in all the circumstances of the case is reasonable:

(2) But when the officer of his own authority detains any such person in custody for a longer period than twenty-four hours exclusive of the time necessary for the journey from the place of arrest to the nearest Magistrate's Court, he shall state in the report prescribed in section 62 his reasons for prolonging the detention of the person, and, where the detention extends beyond three days, shall submit further reports of the reasons therefor at such intervals as the Magistrate to whom the report under section 62 was submitted may by general or special order direct.

Complement to British Baluchistan Laws Regulation, 1890, s. 4, cl. (2). (Section 162.)

8. Nothing in the first paragraph of section 162 shall be construed to apply to a statement made to a police-officer who is a Magistrate.

State offences and false evidence by person to whom pardon has been tendered. (Sections 196 and 339.)

9. A prosecution for an offence against the State, or for the offence of giving false evidence in respect of a statement made by a person who has accepted a tender of pardon, may be entertained upon complaint made by order of, or under authority from, the District Magistrate.

Tender of pardon. (Section 337.)

10. A Magistrate tendering a pardon to an accomplice under section 337 need not record his reasons for so doing, and, notwithstanding anything in that section, may try the case himself.

Recording of evidence. (Chapter XXV.)

11. In inquiries and trials (other than summary trials) by or before a Magistrate or Court of Session, it shall be sufficient if the Magistrate or Court makes a memorandum of the substance of the evidence of each witness as the examination of the witness proceeds.

Execution of sentence of imprisonment for six months or less. (Section 383.)

12. In the case of a sentence of imprisonment for a term not exceeding six months, the Court passing the sentence may forward the accused with a warrant to the District Magistrate, who may in his discretion either cause the prisoner to be employed in any part of the district as a labourer on roads or other works of public utility, or forward him to the nearest jail.

Appeal to High Court and limitation therefor. (Section 408)

13. (1) A person convicted on a trial held by a District Magistrate may appeal to the High Court.

(2) Notwithstanding anything in the Indian Limitation Act, 1877, the period of limitation for an appeal to the High Court shall, except in the cases provided for by No. 150 and No. 157 of the second schedule to that Act, be thirty days from the date of the conviction. XV of 1877.

Restrictions on appeal. (Sections 413 and 414.)

14. (1) Notwithstanding anything in this schedule or in the Code, an appeal shall not lie—

(a) in a case in which a Magistrate of the first class passes a sentence of imprisonment for a term not exceeding six months only, or of fine not exceeding five hundred rupees only, or of whipping only; or

(b) in a case in which a District Magistrate or Court of Session passes a sentence of imprisonment for a term not exceeding one year, or of fine not exceeding one thousand rupees, or of whipping, or of all or any of those punishments combined.

(2) The Governor General in Council may at any time, by notification in the Gazette of India, direct that this section shall cease to be in force in any district with effect from a date to be specified in the notification.

Enhancement of punishment on appeal. (Section 423)

15. In any case in which an appeal lies, the Appellate Court may enhance any punishment which has been awarded:

Provided that, if the appeal is from the sentence of a Magistrate of any class, the Appellate Court shall not inflict a greater punishment than might have been inflicted by a Magistrate of the first class.

Contempt and offences against public justice or relating to documents. (Section 487.)

16. Where an offence referred to in section 195 is committed before a Judge of a Criminal Court or Magistrate, or in contempt of his authority, or is brought to his notice in the course of a judicial proceeding, he may himself try for the offence the person accused thereof.

Conduct of prosecutions. (Section 495)

17. Notwithstanding anything in section 495, a Court may allow any police-officer to conduct a prosecution.

Adjournment on application for transfer of case. (Section 526A.)

18. A Court may, for reasons to be stated in writing, refuse to exercise in the manner mentioned in section 526A the power of postponement or adjournment given by section 344.

Orders not reversible on technical grounds alone. (Section 537.)

19. Notwithstanding anything in the Code, a finding, sentence or order shall not be reversed or altered on appeal or revision on account of any irregularity of procedure unless the irregularity has occasioned a failure of justice.

Process and copying fees, and admission of pleaders and petition-writers. (Section 553.)

20. (*1*) With the previous sanction of the Governor General in Council, rules may be made under section 553, clause (*c*), for the regulation of the following among other matters, namely:—

(*a*) the fees to be paid for processes;

(*b*) the fees to be paid for copies and inspection of records;

(*c*) the qualifications to be possessed by, and the conditions to be imposed on, legal practitioners applying to the Chief Commissioner for authority to practise in Criminal Courts, and the fees, if any, to be paid for the concession of such authority; and

(*d*) the licensing of petition-writers and regulation of their conduct.

(*2*) Whoever breaks any rule under clause (*d*) of sub-section (*1*) may, subject to the provisions of any rule under that clause, be suspended or removed from practice or be punished with fine which may extend to fifty rupees.

Saving of provisions relating to European British subjects.

21. Nothing in this schedule with respect to procedure in inquiries or trials, or with respect to sentences or appeals therefrom or the enhancement or execution thereof, shall be construed to affect the Code in its application to European British subjects or persons jointly charged with such subjects.

No. 4.—Whereas by resolution passed by the Secretary of State for India in Council on the eighth day of November, 1887, the provisions of the 33rd of Vict., chap. 3, sec. 1, were declared applicable to the territories for the time being under the administration of the Chief Commissioner of British Baluchistan, inclusive of the tracts known as Pishin, Shorarud, Kach, Kawas, Harnai, Sibi and Thal-Chotiali, from the first day of November, 1887;

And whereas the Chief Commissioner of British Baluchistan has proposed to the Governor-General in Council a draft of the following Regulation, together with the reasons for proposing the same;

And whereas the Governor-General in Council has taken the draft and reasons into consideration, and has approved of the draft and the same has received the Governor-General's assent on the twenty-third day of January, 1890;

In pursuance of the direction contained in the said section, the said Regulation is now published in the *Gazette of India*:—

REGULATION NO. III OF 1890.

THE BRITISH BALUCHISTAN CIVIL JUSTICE REGULATION, 1890.

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The British Baluchistan Civil Justice Regulation, 1890.

(Chapter I.—Preliminary.—Section 1.—Chapter II.—The Courts.—Sections 2-8.—Chapter III.—Civil Procedure.—Sections 9-10.)

A Regulation to provide for the Administration of Civil Justice in British Baluchistan.

WHEREAS it is expedient to provide for the administration of civil justice in British Baluchistan; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Title and commencement.

1. (1) This Regulation may be called the British Baluchistan Civil Justice Regulation, 1890; and

(2) It shall come into force on such day, within three months from the time at which it may receive the Governor General's assent, as the Local Government may, by notification in the Gazette of India, appoint in this behalf.

CHAPTER II.

THE COURTS.

Grades of Civil Courts.

2. Besides the Courts established under any other enactment for the time being in force, the Civil Courts in British Baluchistan shall be of five grades, namely:—

(1) the Court of the Chief Commissioner;
(2) the Court of the Deputy Commissioner;
(3) the Courts of the Assistant Commissioner and Extra Assistant Commissioner;
(4) the Courts of the Tahsildár and Munsif; and
(5) the Court of the Naib-tahsildár.

Appointment of presiding officers.

3. (1) The presiding officers of the Courts of the first, second and third grades shall be appointed and may be removed by the Governor General in Council.

(2) The presiding officers of the Courts of the fourth and fifth grades shall be appointed and may be removed by the Local Government subject to the control of the Governor General in Council.

Number of Courts of second, third, fourth and fifth grades.

4. The Local Government may, with the previous sanction of the Governor General in Council, fix and vary the number of Courts of the second, third, fourth and fifth grades.

Power to fix local limits of jurisdiction of Courts of second, third, fourth and fifth grades.

5. The Local Government, by notification in the Gazette of India, may, with the previous sanction of the Governor General in Council, fix and vary the local limits of the jurisdiction of Courts of the second, third, fourth and fifth grades.

Original jurisdiction of Courts.

6. Except as otherwise provided by any other enacment for the time being in force—

(a) the Court of the Naib-tahsildár shall have jurisdiction to try suits of value not exceeding fifty rupees and of the nature cognizable by a Court of Small Causes established under the Provincial Small Cause Courts Act, 1887; IX of 1887.

(b) the Courts of the Tahsildár and Munsif shall have jurisdiction to try original suits of such value, not exceeding one thousand rupees, as the Local Government may in the case of each Tahsildár or Munsif direct, or if no such direction has been made, then original suits of value not exceeding three hundred rupees;

(c) the Courts of the Assistant Commissioner and Extra Assistant Commissioner shall have jurisdiction to try original suits of value not exceeding ten thousand rupees; and

(d) the Court of the Deputy Commissioner, and the Court of any Assistant Commissioner or Extra Assistant Commissioner whom the Local Government may, by notification in the Gazette of India, specify in this behalf, shall have jurisdiction to try original suits without limit as regards the value.

High Court and District Court.

7. (1) Subject to the provisions of this section, and of any other enactment for the time being in force, the Court of the Chief Commissioner shall, for the purposes of all enactments relating to civil jurisdiction for the time being in force, be deemed to be the High Court for British Baluchistan.

(2) The Court of the Deputy Commissioner shall, for the same purposes, be deemed to be the principal Civil Court of original jurisdiction and the District Court for the local area within its jurisdiction.

(3) For the purposes of the Indian Divorce Act the Chief Court of the Punjab and the Deputy Commissioner shall be deemed to be the High Court and the District Judge, respectively. IV of 1869.

Control over Civil Courts.

8. (1) The general superintendence and control over all other Civil Courts shall be vested in, and all such Courts shall be subordinate to, the Court of the Chief Commissioner.

(2) Subject to the general superintendence and control of the Court of the Chief Commissioner, the Deputy Commissioner shall control all other Civil Courts in the local area within his jurisdiction.

CHAPTER III.

CIVIL PROCEDURE.

General Rule.

Procedure to be observed in Civil Courts.

9. Except as otherwise provided by any other enactment for the time being in force, the provisions of this Chapter shall apply to all suits and other proceedings in the Civil Courts of British Baluchistan.

Prior Adjudications and Pending Suits.

Effect of prior adjudication.

10. A Court shall not try any suit in which the matter in issue has been heard and finally decided by a Court of compe-

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(*Chapter III.—Civil Procedure.—Sections 11-25.*)

tent jurisdiction in a former suit between the same parties in the same rights, or between parties under whom they, or any of them, claim.

Effect of pending suits.

11. A Court shall not try any suit in which the matter in issue is also in issue in another suit between the same parties, or between parties under whom they, or any of them, claim, pending in the same or any other Court, whether superior or inferior, in British India.

Appearances, Applications and Acts by Parties.

Appearance in person or by representative.

12. (1) The Court may in its discretion, for any sufficient reason, permit any appearance, application or act, required to be made or done by a party under this Regulation, to be made or done by the party through an authorized agent, or through a legal practitioner having authority from the Chief Commissioner to plead and act for parties with the permission of the Court under this sub-section.

(2) Permission under this section shall in all cases be granted to persons exempt from personal appearance in Court.

(3) Except with the permission of the Court granted under the foregoing provisions of this section, every appearance, application or act under this Regulation shall be made or done by a party in person.

(4) When the permission mentioned in this section is granted to a party, the agent or legal practitioner must, unless, in the case of a legal practitioner, he is an advocate of a High Court established by Royal Charter or of the Chief Court of the Punjab, be appointed by the party by instrument in writing, and that instrument must be filed in Court.

Withdrawal of permission to appoint representative.

13. In any case in which the Court has permitted a party not being a person exempt from personal appearance in Court to appear by an agent or a legal practitioner, it may, for reasons to be recorded in writing, withdraw the permission at any stage of the proceedings, and require the party to attend in person.

Consequences of not appearing in person when required.

14. A party required to attend in person under the last foregoing section, and failing so to attend, shall be subject to the provisions of this Regulation applicable to parties who do not appear.

Institution of Suits.

Mode of beginning suit.

15. The plaintiff must begin his suit by presenting to the Court a written plaint.

Examination of plaintiff.

16. On a plaint being so presented, the Court shall register the suit and examine the plaintiff, or his agent or legal practitioner, as to the merits of the case.

Summary dismissal of suit.

17. If upon the examination it appears that there is no substantial cause of action, or that the claim is one which from its nature is not a proper subject of litigation in a Civil Court, the Court may dismiss the suit.

Issue of summons.

18. If upon the examination it is found that the plaintiff sets forth a good cause of action, the Court shall issue a summons to the defendant to appear and answer at a certain time and place.

Service of Summons on Defendants.

Mode of service of summons.

19. Service of the summons shall be made by delivering or tendering a copy thereof signed by the Judge or such officer as he appoints in this behalf, and sealed with the seal of the Court, and, when there are more defendants than one, service of the summons shall be made on each defendant.

Service on defendant in person.

20. Whenever it is practicable, the service shall be on the defendant in person.

Service when defendant cannot be found.

21. When the defendant cannot be found the service may be on any adult male member of his family residing with him or, where the defendant is a member of a tribe, on the head of the tribe.

Endorsement of summons by person served.

22. (1) Where the summons is served on the defendant personally, or on any person on his behalf, the person on whom the service is made shall be required to sign an acknowledgment of service, to be endorsed on the original summons or on a copy thereof under the seal of the Court.

(2) If the person refuses to sign the acknowledgment, the service of the summons shall nevertheless be held sufficient if it is otherwise proved to the satisfaction of the Court.

Service by posting copy of summons on door of ordinary residence.

23. When the defendant cannot be found, and there is no person on whom the service can be made, the service may be effected by posting the copy of the summons on the outer door of the house in which the defendant ordinarily resides, if he ordinarily resides at any place within the local limits of the jurisdiction of the Court.

Endorsement of summons by person serving.

24. The person serving a summons shall, in all cases in which the summons has been served, endorse on the original summons, or on a copy thereof under the seal of the Court, the time when, and the manner in which, it was served.

Substituted service when summons is returned unserved.

25. (1) When a summons is returned to the Court without having been served, if the plaintiff satisfies the Court that there is reasonable ground for believing that the defendant is keeping out of the way for the purpose of avoiding the service of the summons, or that for any other reason the summons cannot be served in the ordinary way, the Court shall order the summons to be served—

(a) by posting a copy thereof on some conspicuous place in the court-house and

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(Chapter III.—Civil Procedure.—Sections 26-36.)

also on the door of the house in which the defendant last resided, if it is known where he last resided, or

(*b*) in such other manner as the Court thinks proper.

(*2*) A service in the manner ordered by the Court under clause (*b*) of sub-section (*1*) shall be as effectual as if it had been made in the manner specified in clause (*a*) of that sub-section.

Fixing of time for appearance in case of substituted service.

26. When service is substituted by order of the Court under the last foregoing section, the Court shall fix such time and place for the appearance of the defendant as the case may require

Service on defendant residing out of jurisdiction and having no agent.

27. If the defendant ordinarily resides beyond the local limits of the jurisdiction of the Court in which the suit is instituted, and has not within those limits an agent empowered to accept the service, the Court shall transmit the summons for service to a Court having jurisdiction at the place where the defendant resides

Service on defendant residing out of British India and having no agent.

28. (*1*) If the defendant resides out of British India and has not in British India an agent empowered to accept the service, the summons shall be addressed to the defendant at the place where he resides, and be forwarded to him by post or otherwise.

(*2*) If at the time fixed for the hearing of the suit, or at any time subsequent thereto to which the hearing may be adjourned, a defendant to whom a summons has been forwarded under sub-section (*1*) does not appear, the Court may, on the application of the plaintiff, direct that the plaintiff shall be at liberty to proceed with his suit in such manner, and subject to such conditions, as the Court thinks fit.

Service on agent in charge of immoveable property.

29. When the suit is for land or other immoveable property, and the summons for any reason cannot be served on the defendant in person, the summons may be served on any agent of the defendant in charge of the land or other property.

Consequences of non-appearance of Parties.

Dismissal of suit on non-appearance of either party.

30. (*1*) If, at the time fixed for the defendant to appear and answer, or at any time subsequent thereto to which the hearing of the suit may be adjourned, neither party appears when called upon by the Court, the suit shall be dismissed.

(*2*) When a suit is dismissed under sub-section (*1*), the plaintiff may bring a fresh suit, or, if within a period of thirty days from the date of the dismissal of the suit he satisfies the Court that there was sufficient cause for his failure to appear, the Court may issue a fresh summons upon the plaint already filed.

Procedure on non-appearance of defendant when summons was duly served.

31. (*1*) If the plaintiff appears and the defendant does not appear, and it is proved to the satisfaction of the Court that the summons was duly served, the Court shall proceed to hear the suit *ex parte*.

(*2*) If the defendant appears at any subsequent time to which the hearing of the suit may be adjourned, and assigns good cause for his previous failure to appear, he may, upon such terms as the Court may direct as to payment of costs or otherwise, be heard in answer to the suit in like manner as if he had appeared at the time fixed for his appearance.

Procedure on non-appearance of defendant when summons was not duly served or not served in due time.

32. (*1*) If the plaintiff appears and the defendant does not appear, and it is not proved to the satisfaction of the Court that the summons was duly served in any of the modes of service provided by this Regulation, the Court may direct a second summons to the defendant to be issued in any of those modes.

(*2*) If the plaintiff appears, and it is proved to the satisfaction of the Court that the summons was served on the defendant, but was served on him too late to admit of his appearing and answering at the time fixed in the summons, the Court shall postpone the hearing of the suit to a future time to be fixed by the Court and may direct notice of that time to be given to the defendant.

Judgment by default against plaintiff not appearing or against defendant on admission.

33. (*1*) If the defendant appears and the plaintiff does not appear, the Court shall pass judgment against the plaintiff by default, unless the defendant admits the claim, in which case the Court shall pass judgment against the defendant upon the admission.

(*2*) When judgment is passed against a plaintiff by default, he shall be precluded from bringing a fresh suit in respect of the same cause of action.

Consequence of non-appearance of one or more of several plaintiffs.

34. If there are two or more plaintiffs, and appearance is made by one or more of them and not by the other or others, the Court may, at the instance of the plaintiff or plaintiffs appearing, proceed with the suit in the same way as if all the plaintiffs had appeared, and pass such order as is just and proper in the circumstances of the case.

Consequence of non-appearance of one or more of several defendants.

35. If there are two or more defendants, and appearance is made by one or more of them and not by the other or others, the Court shall proceed with the suit to judgment and shall, at the time of passing judgment, make such order with respect to the defendant or defendants by whom appearance has not been made as is just and proper in the circumstances of the case.

Setting aside judgment *ex parte* against defendant.

36. (*1*) Where judgment is passed *ex parte* against a defendant, he may apply at any time, not later than thirty days from

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(Chapter III.—Civil Procedure.—Sections 37-49.)

the date on which any process for enforcing the judgment has been executed, to the Court by which the judgment was passed, for an order setting it aside.

(2) If it is proved to the satisfaction of the Court that the summons was not duly served, or that the defendant was prevented by sufficient cause from appearing when the suit was called on for hearing, the Court shall pass an order setting aside the judgment and appoint a time for proceeding with the suit.

Setting aside judgment against plaintiff by default.

37. (1) Where judgment is passed against a plaintiff by default he may apply, within thirty days from the date of the judgment, for an order setting it aside.

(2) If it is proved to the satisfaction of the Court that the plaintiff was prevented by sufficient cause from appearing when the suit was called on for hearing, the Court shall pass an order setting aside the judgment by default and appoint a time for proceeding with the suit.

Judgment not to be set aside without notice.

38. A judgment shall not be set aside on an application under either of the two last foregoing sections unless notice of the application has been served on the opposite party.

Fixing Issues and Preparations for the Hearing.

Framing of issues.

39. If both parties are present at the time fixed for the defendant to appear and answer, or at any time subsequent thereto to which the proceedings are adjourned for the purposes of this section, the Judge shall examine them with a view to ascertaining upon what questions of law and fact the parties are at issue, and, having with his own hand made a note of the examination, shall frame and record the issues of law and fact on which the right decision of the case depends.

Procedure when parties are at issue on a question of fact.

40. (1) If the parties are at issue on a question of fact, the Court shall then further examine them as to the evidence they intend to adduce upon the question, and shall either proceed at once to hear the suit or appoint a time and place for the hearing thereof.

(2) Upon such sums being deposited for the expenses of witnesses as, subject to any rules under this Regulation, the Court thinks reasonable, the Court shall issue such summonses for the attendance of witnesses and the production of documents as the parties may desire.

Service of summons on witnesses.

41. A summons to a witness shall be signed, sealed and served as nearly as may be in the manner provided by this Regulation for the signing, sealing, and service of a summons on a defendant.

Arrest of witness neglecting to attend.

42. If a witness on whom a summons has been so served neglects or refuses to appear at the time and place appointed and does not offer reasonable excuse for the neglect or refusal, the Court may issue a warrant to bring the witness before it to give his evidence.

The Hearing.

Mode of taking evidence.

43. (1) At the time for the hearing of the suit, or at some time subsequent thereto to which the hearing may be adjourned, the evidence of the witnesses, and of any parties to the suit appearing as witnesses, shall be taken by the Judge orally in open Court and in presence of the parties.

(2) Any evidence given in a language not understood by a party to the suit shall be interpreted to that party as the examination proceeds.

(3) Each party may examine the opposite party and all witnesses.

Recording of evidence.

44. A memorandum of all evidence taken shall be recorded by the Judge with his own hand as the examination proceeds, either in English or in the language prescribed by the Local Government as the language of the Court, as the Judge thinks fit.

Power for Court to examine witness or require production of document.

45. At any stage of the suit the Court may examine as a witness any person present in Court or call upon him to produce any document or other thing, or may summon any person to give evidence or produce any document or other thing, if it considers that the evidence of the person, or the production of the thing, is likely to aid it in the decision of the matters in dispute.

Judgments.

Delivery of judgment.

46. When the documentary evidence, if any, has been perused, and the witnesses have been examined and the parties heard, the Court shall, either immediately or at some subsequent time of which due notice shall be given to the parties, deliver its judgment.

Judgment to be in writing.

47. The judgment shall be written by the Judge with his own hand either in English or in the language prescribed by the Local Government as the language of the Court, as the Judge thinks fit, and it shall be dated and signed by the Judge at the time it is delivered.

Contents of judgment.

48. The judgment shall contain the decision of the Court upon each issue, together with the grounds of the decision, and shall conclude with a decree clearly stating the relief granted or other determination of the suit:

Provided that, when the decision upon one or more issues is sufficient for the disposal of the suit, the Court may, in its discretion, abstain from pronouncing any decision upon the remaining issues.

Costs.

49. (1) The decree shall specify the costs payable and the parties by whom they are to be paid.

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(Chapter III.—Civil Procedure.—Sections 50-62.)

(2) In determining the amount of costs the Court shall not allow the remuneration of agents or legal practitioners permitted under section 12 to plead or act.

Allowance of interest.

50. When the suit is for a sum of money due to the plaintiff, the Court may in the decree order simple interest at such rate as it thinks fit to be paid on the principal sum adjudged from the date of suit to the date of decree in addition to any interest adjudged on the principal sum for any period prior to the date of suit, with further simple interest, at a rate not exceeding six per centum yearly, on the aggregate sum so adjudged and on the costs of the suit from the date of the decree to the date of payment.

Payment of amount of decree by instalments.

51. In a decree for the payment of money the Court may, for any sufficient reason, order that the amount due under the decree shall be paid by instalments with or without interest.

Contents of decree for moveable property.

52. Where in a suit for moveable property the decree is for the delivery of the property, the Court shall fix an amount of money to be paid as an alternative if delivery cannot be made.

Copies of judgment to be furnished to parties.

53. Certified copies of the judgment, and, in cases where the judgment is required to be translated, of the translation thereof, shall be furnished to the parties on their application and on payment by them of the cost of the copies.

Procedure in Special Cases.

Injunction against waste, damage or alienation of property in dispute.

54. If at any stage of a suit before judgment a Court is satisfied, upon such inquiry as it considers necessary, that any property which is in dispute in the suit is in danger of being wasted, damaged or alienated by a party to the suit, it may, on such terms as may appear to it to be just, issue an injunction to that party commanding him to refrain from the act of waste, damage or alienation, or make such order for the purpose of staying and preventing him from wasting, damaging or alienating the property, or for the care and custody thereof, as it thinks fit.

Injunction against breach of contract or committal of injury.

55. In any suit for restraining the defendant from the committal of any breach of contract or other injury, the Court may at any time after the commencement of the suit, and either before or after judgment, and on such terms as may appear to it to be just, issue an injunction restraining the defendant from the repetition or continuance of the breach of contract or the injury or the committal of any similar breach of contract or injury.

Enforcement of injunctions by attachment of property.

56. In case of disobedience to an injunction issued under either of the two last foregoing sections, the injunction may be enforced by attaching the property of the party to whom the injunction was addressed and retaining it under attachment until he obeys the injunction.

Power to vary or set aside orders under sections 54 and 55, and to adjudge compensation to party injured.

57. The Court may at any time vary or set aside an order made by it under section 54 or section 55; and, if it is satisfied that any such order has been applied for and procured by any party on grounds known to the party to be insufficient, it may award against the party in its decree such amount as it deems a reasonable compensation to the party aggrieved by the order.

Power to add parties.

58. (1) If at any hearing of a suit it appears to the Court desirable that any person not already a party to the suit should be made a party thereto, it may direct that the person be made a plaintiff or defendant, as the case may be.

(2) Where a person is so made a plaintiff or defendant, the Court shall cause a summons to be served on him in the manner provided by this Regulation for the service of a summons on a defendant.

Certain suits triable with the aid of assessors.

59. Where a suit involves any question regarding succession, inheritance, pre-emption, marriage or caste, or any religious usage or institution, it may be heard with the aid of assessors selected by the Court from the class to which the parties belong.

Miscellaneous.

Exemption of women from appearance in person.

60. Women who, according to the customs and manners of the class to which they belong, ought not to be compelled to appear in public, shall be exempt from personal appearance in Court, whether as parties or as witnesses.

Power to Local Government to exempt from appearance in person.

61. The Local Government may, by notification in the Gazette of India, exempt from personal appearance in Court, whether as a party or as a witness, any person whose rank appears to entitle him to the privilege of exemption, and may, by like notification, withdraw the privilege.

Filing of documents admitted in evidence.

62. (1) All documents admitted as evidence in a suit, other than entries in shop-books or other books, shall be filed with the record and shall not be returned to the parties without the written permission of the Court.

(2) A certified copy of any document to be so returned within three months from the date of the disposal of the suit shall be made at the expense of the person applying for the return of the document and be filed with the record.

(3) No fee shall be payable under the Court-fees Act, 1870, in respect of an application for the return of a document, or in respect of a certified copy to be filed with the record, under this section. VII of

The British Baluchistan Civil Justice Regulation, 1890.

(Chapter III.—Civil Procedure.—Sections 63-71.)

Mode of admission in evidence of entry in book.

63. (1) When a party desires to put in evidence an entry in a shop-book or other book, he shall produce the book to the Court, together with a copy of the entry on which he relies.

(2) The Court shall forthwith mark the entry for the purpose of identification, and, having examined and compared the copy with it, shall file the copy with the record and return the book to the party producing it, unless there seems to the Court to be cause for impounding it.

Execution of Decrees.

Mode of execution of decrees.

64. (1) The Court shall, on application made by the decree-holder in writing, execute its decrees in the following manner, that is to say :—

(a) a decree for property in the possession of the judgment-debtor, by giving possession of the property to the decree-holder, or

when the property is moveable, and possession of it cannot from any cause be given, by levying in the manner provided by this sub-section for the execution of a decree for money the amount fixed as an alternative under section 52;

(b) a decree for partition, by dividing the property and giving the decree-holder possession of his portion;

(c) a decree for money, by arresting and imprisoning the judgment-debtor subject to the provisions of the Debtors Act, 1888, or by attaching his property and selling it, or by both means;

XV of 1888.

(d) a decree for the performance of any act by the judgment-debtor, by arresting and imprisoning him or by attaching his property and retaining it under attachment, or by both means.

(2) No person shall be imprisoned in execution of a decree for a longer period than six months in any case, or for a longer period than six weeks if the decree is for a sum of money not exceeding fifty rupees.

(3) No property in land shall be sold in execution of any decree without the previous sanction of the Chief Commissioner.

(4) In the last foregoing sub-section the word "land" means land which is not occupied as the site of any building in a town or village and is occupied or has been let for agricultural purposes or for purposes subservient to agriculture, or for pasture, and includes the sites of buildings and other structures on such land.

Decree against surety.

65. Whenever a person has become liable as surety for the performance of a decree or of any part of a decree, the decree may be executed against him to the extent to which he has rendered himself liable, in the same manner as a decree may be enforced against a judgment-debtor.

Execution of *ex parte* decrees.

66. When an application is made for the execution of an *ex parte* decree, the Court may in its discretion, before ordering execution, require the applicant to give such security as it deems sufficient for compensation for any injury that may be done in the course of the execution, or may issue a notice to the judgment-debtor to show cause why the decree should not be executed.

Appeal.

Appeals from Courts of Tahsildárs, Munsifs, Assistant Commissioners and Extra Assistant Commissioners.

67. (1) A decree or order made in an original suit of value not exceeding fifty rupees by a Tahsildár or Munsif, or in an original suit of value not exceeding one hundred rupees by an Assistant Commissioner or Extra Assistant Commissioner, shall, subject to the provisions of this Regulation with respect to revision, be final.

(2) From every other decree or order of a Tahsildár, Munsif, Assistant Commissioner or Extra Assistant Commissioner in an original suit, and from every decree or order of a Naib-tahsildár in such a suit, an appeal shall lie to the Court of the Deputy Commissioner.

Appeal from Court of Deputy Commissioner.

68. (1) A decree or order made in an original suit of value not exceeding five hundred rupees by a Deputy Commissioner shall, subject to the provisions of this Regulation with respect to revision, be final.

(2) From every other decree or order of a Deputy Commissioner in an original suit an appeal shall lie to the Court of the Chief Commissioner.

Appeals from appellate decrees and orders.

69. (1) Save as provided by this section, and subject to the provisions of this Regulation with respect to revision, an appellate decree or order of a Deputy Commissioner shall be final.

(2) An appeal from an appellate decree or order of a Deputy Commissioner in a suit of value exceeding one thousand rupees shall lie to the Court of the Chief Commissioner.

Revision.

Revision.

70. The Chief Commissioner or Deputy Commissioner may, of his own motion or otherwise, call for the record of any case decided by a Court under his control in which an appeal does not lie or in which, for cause shown to his satisfaction, an appeal has not been preferred within the time limited therefor, and may pass such order in the case as he thinks fit.

Distribution of Business and Transfer of Proceedings.

Power for Deputy Commissioner to distribute business.

71. A Deputy Commissioner may, by order, direct that any civil business cognizable by his Court and the Courts under

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(Chapter III.—Civil Procedure.—Sections 72-73. Chapter IV.—Reference to Arbitration.—Sections 74-85.)

his control shall be distributed among those Courts in such manner as he thinks fit:

Provided that no direction issued under this section shall empower any Court to exercise any powers or deal with any business beyond the limits of its proper jurisdiction.

Power for Chief Commissioner and Deputy Commissioner to transfer proceedings.

72. The Chief Commissioner or Deputy Commissioner may withdraw any suit or other proceeding pending in any Court under his control and try it himself or refer it for disposal to any other Court under his control and competent to try it.

Review.

Review.

73. (1) The Chief Commissioner may, for sufficient reason, review any decree or order which has been passed by himself and from which an appeal has not been preferred to Her Majesty in Council.

(2) A Court subordinate to the Court of the Chief Commissioner shall not review any decree or order made by it, except for the purpose of correcting a clerical error or other error manifestly the result of an oversight, without previously obtaining—

(a) in the case of any Court subordinate to the Deputy Commissioner, the permission of the Deputy Commissioner;

(b) in the case of the Court of a Deputy Commissioner, the permission of the Chief Commissioner.

CHAPTER IV.

REFERENCE TO ARBITRATION.

Making and Contents of References.

Making of reference.

74. Any Court may, with the consent of the parties, by order, refer any dispute before it to arbitration.

Contents of order of reference.

75. In referring any such dispute to arbitration, the Court making the reference shall specify, in the order of reference, the precise matter submitted to the arbitrators or arbitrator, and such period as it may think reasonable for the delivery of the award, and the Court may from time to time extend such period.

References to several Arbitrators.

Appointment of arbitrators where reference is to more than one arbitrator.

76. The parties to the case may each nominate either one or two arbitrators: provided that each party shall nominate the same number;

and a third or fifth arbitrator (as the case may be) shall be appointed by the Court making the reference.

Power to excuse arbitrator from serving and to call for nomination of substitute.

77. Every Court making a reference under this Chapter may, on good cause shown, excuse any person from serving as an arbitrator, and may call on the party who nominated such person to nominate another in the place of the person so excused.

Nomination of new arbitrator in place of one dying or failing to act.

78. If an arbitrator dies, desires to be discharged or refuses or becomes incapable to act, the party who nominated him shall nominate another person in his place.

Nomination by Court on default of parties.

79. If in any of the cases provided for by section 77 or section 78 any party fails for a week to nominate in manner aforesaid, the Court making the reference shall appoint some person to act as arbitrator.

Award.

80. The arbitrators shall determine and award concerning the matter referred to them for arbitration.

Summoning parties to give evidence.

81. If the arbitrators require the presence of the parties, or any other persons whose evidence may be necessary, they may apply to the Court making the reference, and the Court shall summon such parties or persons;

and all such parties or persons shall be bound to attend, either in person or by agent, as the arbitrators may require, and to state the truth and to produce such documents and other things as may be required before the arbitrators.

Preparation and submission of award.

82. The award shall be made in writing under the hands of the arbitrators, and shall be submitted by them to the Court making the reference, and the Court shall cause notice to be served on the parties to attend and hear the award.

Remission of award to arbitrators.

83. The Court making the reference may remit the award or any matter referred to arbitration to the re-consideration of the same arbitrators—

(a) if the award has left undetermined any matter referred to arbitration, or if it has determined a matter not referred to arbitration;

(b) if the award is so indefinite as to be incapable of execution; or

(c) if an objection to the legality of the award is apparent upon the face of the award.

Grounds for setting aside award

84. (1) No award shall be liable to be set aside except on the ground of corruption or misconduct of all or any of the arbitrators.

(2) Any application to set aside an award shall be made within ten days after the day appointed for hearing the award.

Decision according to award.

85. If the Court making the reference sees no cause for remitting or further remitting the award or any matter referred to

The British Baluchistan Civil Justice Regulation, 1890.

(*Chapter IV.—Reference to Arbitration.—Sections 86-87. Chapter V.—Supplemental Provisions.—Sections 88-93*)

arbitration for re-consideration in the manner aforesaid,

and if no application has been made to set aside the award,

or if the Court has refused such application,

the Court shall decide in accordance with the award of the majority of the arbitrators,

and shall fix the amount to be allowed for the expenses of the arbitration, and direct by and to whom, and in what manner, the same shall be paid.

Bar to appeal and suit.

86. Such decision shall not be open to appeal, and shall be at once carried out;

and no Court shall entertain any suit for the purpose of setting it aside or against the arbitrators on account of their award.

References to a single Arbitrator.

Reference to single arbitrator.

87. If the parties desire that the matter in dispute be referred to one arbitrator instead of to three or five arbitrators under section 76, the matter may be so referred, and the provisions of sections 77 to 86, both inclusive, shall then apply, so far as they can be made applicable, to the single arbitrator and to the proceedings before him and his award.

CHAPTER V.

SUPPLEMENTAL PROVISIONS.

Disposal of pending cases.

88. (*1*) Cases pending at the commencement of this Regulation shall be disposed of by such of the Courts under this Regulation as the Local Government may direct, and shall be dealt with as nearly as may be in accordance with the provisions of this Regulation.

(*2*) But if in any such case it appears to the Court that the application of any provision in this Regulation would deprive any party of any right which, but for this Regulation, would have belonged to him, the Court may proceed as if this Regulation were not in force.

Law to be administered.

89. (*1*) When in any suit it is necessary for a Court under this Regulation to decide any question regarding succession, inheritance, pre-emption, marriage or caste, or any religious usage or institution,—

the Muhammadan law in cases where the parties are Muhammadans, and

the Hindu law in cases where the parties are Hindus,

shall form the rule of decision, except in so far as that law has been altered or abolished by legislative enactment, or is opposed to any custom having the force of law in British Baluchistan.

(*2*) In cases not provided for by sub-section (*1*) or by any other law for the time being in force, the Court shall act according to justice, equity and good conscience.

Power for Chief Commissioner to make rules.

90. (*1*) The Chief Commissioner may make rules consistent with this Regulation for regulating the practice and proceedings of his own Court and the Courts subordinate thereto.

(*2*) With the previous sanction of the Governor General in Council, rules may be made under sub-section (*1*) for the regulation of the following among other matters, namely:—

(*a*) the fees to be paid for processes;

(*b*) the fees to be paid for copies and inspection of records;

(*c*) the travelling and other expenses of witnesses;

(*d*) the qualifications to be possessed by, and the conditions to be imposed on, legal practitioners applying to the Chief Commissioner for authority to plead and act for parties under this Regulation, and the fees, if any, to be paid for the concession of such authority; and

(*e*) the licensing of petition-writers and regulation of their conduct.

(*3*) Whoever breaks any rule under clause (*e*) of sub section (*2*) may, subject to the provisions of any rule under that clause, be suspended or removed from practice or be punished with fine which may extend to fifty rupees.

Miscellaneous proceedings.

91. The procedure to be observed by any Court under this Regulation in suits shall be followed, so far as it can be made applicable, in all proceedings in that Court other than suits.

Decrees and orders not reversible on technical grounds alone.

92. Notwithstanding anything in this Regulation, a decree or order shall not be reversed or altered on appeal or revision on account of any irregularity of procedure unless the irregularity has occasioned, or is likely to occasion, a failure of justice.

Conferment of powers of Deputy Commissioner.

93. (*1*) Subject to the other provisions of this Regulation, the Local Government may, by order in writing, invest any Assistant Commissioner or Extra Assistant Commissioner with all or any of the powers of a Deputy Commissioner under this Regulation and declare that the powers with which he is so invested are to be exercised within any specified local area and with respect to any particular class or particular classes of cases or with respect to cases generally.

(*2*) The Court of an Assistant Commissioner or Extra Assistant Commissioner so invested shall, for all purposes connected with the exercise of the said powers, be deemed to be the Court of a Deputy Commissioner.

(*3*) The Local Government may, by order in writing, direct how business is to be distributed between the Deputy Commissioner and any Assistant Commissioner or Extra Assistant Commissioner invested as aforesaid.

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(Chapter V.—Supplemental Provisions.—Sections 94-95.)

Power to confer Small Cause Court jurisdiction.

94. (1) The Local Government may confer, within such local limits as it may prescribe in this behalf, upon any Tahsildár, Munsif, Assistant Commissioner or Extra Assistant Commissioner the jurisdiction of a Judge of a Court of Small Causes under the Provincial Small Cause Courts Act, 1887, for the trial of suits cognizable by such Courts up to such value not exceeding one hundred rupees in the case of a Tahsildár or Munsif, or five hundred rupees in the case of an Assistant Commissioner or Extra Assistant Commissioner, as it thinks fit, and may withdraw any jurisdiction so conferred. IX of 1887.

(2) The Local Government may make rules for regulating the distribution of business between any Tahsildár or Munsif and any Assistant Commissioner or Extra Assistant Commissioner upon whom jurisdiction may be conferred within the same local limits under this section.

Limitation for appeals and applications under this Regulation.

95. Where the Code of Civil Procedure or any part thereof is referred to in the second or third division of the second schedule to the Indian Limitation Act, 1877, the reference shall be construed as applying to this Regulation or the corresponding part thereof, if any. XIV of 1882. XV of 1877.

S. HARVEY JAMES,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 20th January, 1890.

No. 36.—Mr. C. T. Metcalfe, C.S.I., has been permitted to resign Her Majesty's Bengal Civil Service, with effect from the 29th October, 1889.

The 21st January, 1890.

No. 42.—Mr. J. W. Gardiner has been permitted to resign Her Majesty's Bengal Civil Service, with effect from the 26th November, 1889.

JUDICIAL.

The 20th January, 1890.

No. 82.—Under the provisions of Section 4 of the Punjab Courts Act, XVIII of 1884, the Governor General in Council has been pleased to make the following appointments.—

Mr. A. H. Benton, Bengal Civil Service, temporary Additional Judge, Chief Court, Punjab, to be a Judge of that Court, *vice* Mr. R. T. Burney, who has been permitted to resign the Bengal Civil Service, with effect from the 25th October, 1889.

Mr. H. T. Rivaz, Barrister-at-Law, Officiating Judge, to be Additional Judge, temporarily until further orders, *vice* Mr. Benton.

POLICE.

The 22nd January, 1890.

No. 65.—Under section 3 of Act VIII of 1870 (an Act for the prevention of the murder of female infants), the Governor General in Council is pleased to confirm the following rules drawn up by the Government of Bombay under the provisions of section 2 of that Act for regulating the marriage expenses of the Kadva Kanbi caste in the Districts of Ahmedabad and Kaira.

These rules shall come into force on the 1st February 1890, and shall apply to the Kadva Kanbis in all villages of the Ahmedabad and Kaira Districts.

Rules under Act VIII of 1870 for regulating the marriage expenses of the Kadva Kanbis in the Ahmedabad and Kaira Districts.

1. The chánllo to be given at betrothal by the father or guardian of the bride to the father or guardian of the bridegroom shall not exceed Re. 1 and seven soparis or betel-nuts.

2. The marriage chánllo to be paid by the father or guardian of the bride to the father or guardian of the bridegroom may be Re. 1 and shall not exceed Rs. 101, and one rupee on account of the fee to the Unja Máta shall be deducted from the amount so paid.

3. The value of the cocoanuts to be distributed among the marriage procession or at other places on the occasion may be Re. 1 and shall not exceed Rs. 10.

Mosálu is a marriage present by the bride's maternal relations.

4. The expenses of the "Mosálu" may be Re. 1 and shall not exceed Rs. 10 on all accounts.

Chhedo Jhaláman means the ceremony when the bridegroom touches the fringe of his mother-in-law's dress.

5. The payment on account of "Chhedo Jhaláman" may be Re. 1 and shall not exceed Rs. 2.

Mahi Mátlu is the gift of an earthen pot with eatables at the time of the departure of the bridegroom's party after the marriage is over.

6. The payment on account of "Mahi Mátlu" may be Re. 1 and shall not exceed Rs. 5.

Purat means the gift of metal vessels at the departure of the bridegroom after the marriage is over.

7. The payment on account of Purat may be Re. 1 and shall not exceed Rs. 5.

Page Payanu means a gift to be paid at the time of prostration of the bride before her mother-in-law.

8. The amount to be paid to the bride's mother-in-law on account of "Page Payanu" may be Re. 1 and shall not exceed Rs. 7.

9. Not more than 5 Dasaiyán or dinner parties shall be given by the bride's family to the bridegroom's and the number of guests at each shall not exceed 25.

10. The expenses of the Ján or marriage party going to the bride's village and defrayed by the bride's family may be Re. 1 but shall not exceed Rs 30, besides not more than five dinner parties as mentioned in Rule 9, provided that if the party stays longer, more dinner parties may be given on condition that the total number of meals given does not exceed 125.

11. The amount to be paid on all accounts to the bridegroom's friends on the occasion of the bride's going to her husband's house with her first child may be Re. 1 and shall not exceed Rs. 11. Besides this the bride's father may give a present of clothes and ornaments.

12. The 'Nátra' Chánllo to be given by the father or guardian of the bride to the father or guardian of the bridegroom or to the bridegroom himself may be Re. 1 and shall not exceed Rs. 100. Ornaments should be bought with this money which will be the wife's property during her life and after her death will belong to her husband.

13. The father or guardian of the bride shall not take any money from the bridegroom or from the parents or guardian of the bridegroom or guardian of the bridegroom on account of giving his daughter.

14. On any occasion when the bridegroom is invited to his father-in-law's house the amount to be paid to him as 'Págdi'* shall not exceed Rs. 2. He shall not take with him more than five men.

* Lit: Turban.

15. Nothing in the above rules shall prevent the acceptance of customary presents of sweetmeats, &c., on the usual occasions or of such assistance or allowance as the bride's father may wish to give or make when his daughter and her husband set up house for themselves; provided that such gifts shall not be claimable under any pretext and that they shall not be used by or applied for the use or benefit of the bridegroom's father.

16. Every betrothal or marriage or nátra shall be reported to the Taláti for registration without fee and the amount of the chánllo agreed upon shall be stated at the same time.

No. 69.—The services of Mr. S. N. Walker, Assistant Superintendent of Police, Bengal, were placed at the disposal of the Chief Commissioner of Assam, with effect from the 30th December, 1889.

ECCLESIASTICAL.

The 22nd January, 1890.

No. 25.—In exercise of the powers conferred by section 8 of the Indian Christian Marriage Act, XV of 1872, the Governor General in Council is pleased to appoint the undermentioned gentlemen to be Marriage Registrars within the State of Travancore :—

Reverend J. Duthie, of the London Mission Society.

Mr. J. H. Prince, Head Sirkar Vakil.

Reverend A. Thompson, of the London Mission Society.

No. 26.—In exercise of the powers conferred by section 9 of the Indian Christian Marriage Act, XV of 1872, the Governor General in Council is pleased to grant to the undermentioned gentlemen licenses authorizing them to grant certificates of marriage between Native Christians within the State of Travancore :—

Catechist V. Solomon, of the London Mission Society.

Reverend J. Duthie, of the London Mission Society.

Reverend A. Thompson, of the London Mission Society.

A. P. MACDONNELL,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

Calcutta, the 21st January, 1890.

No. 380.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

December 1889. (Lakhs of Rupees.)

[For the explanation of these heads, see *Gazette of India*, dated 22nd December 1883, Part I, page 497.]	In December.		To end of December.		Whole year.	
	1889-90.	1888-89.	1889-90.	1888-89.	Budget, 1889-90.	Actuals, Preliminary 1888-89.
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	2,24	2,18	12,38	11,97	24,02	23,67
Opium	70	68	6,70	6,41	8,26	8,56
Salt	66	64	6,07	5,70	8,03	7,67
Stamps	33	32	2,98	2,88	3,96	3,93
Excise	39	38	3,58	3,44	4,73	4,70
Provincial Rates	39	31	2,07	1,80	3,26	3,09
Customs	9	8	98	84	1,42	1,33
Assessed Taxes	10	9	1,18	1,12	1,40	1,40
Forest (Madras and Bombay only)	4	5	27	26	45	43
Registration	2	2	26	25	33	33
Tributes from Native States	2	2	32	30	78	75
Other Civil Revenue	17	26	2,28	2,26	3,38	3,16
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT: GROSS	5,15	5,03	39,07	37,23	66,02	59,02
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	— 19	— 16	— 3,24	— 3,21	— 4,18	— 4,09
Opium	— 2	— 2	— 1,44	— 2,41	— 2,36	— 2,60
Other Civil Expenditure	— 1,69	— 1,71	— 15,70	— 15,37	— 22,95	— 21,82
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT: GROSS	— 1,90	— 1,89	— 20,38	— 20,99	— 29,49	— 28,51
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
[The figures comprising Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net: + Receipts more, —Receipts less, than issues	— 8	— 6	— 1	+ 77	+ 79	+ 84
Forest, Marine (Net as above)	+ 10	+ 5	+ 25	+ 12	+ 6	+ 15
Guaranteed and Subsidized Railways (Net as above)	+ 41	+ 38	+ 2,84	+ 3,21	+ 4,25	+ 4,35
Do. Repayment of surplus profits, &c.	...	...	— 43	— 53	— 61	— 58
Military Receipts	+ 2	+ 6	+ 42	+ 52	+ 87	+ 78
Military Issues	— 1,20	— 1,19	— 10,36	— 10,49	— 14,67	— 14,24
Telegraph Receipts	+ 5	+ 5	+ 44	+ 44	} — 4	— 1
Do. Issues	— 6	— 6	— 47	— 45		
Public Works Department—						
State Railways Receipts	+ 72	+ 60	+ 6,52	+ 5,46	} + 27	+ 7,90
" " Issues	— 51	— 61	— 5,75	— 5,91		— 8,34
East Indian Railway Receipts	+ 35	+ 35	+ 2,89	+ 2,83	} + 2,73	+ 3,87
" " " Issues	— 9	— 11	— 1,11	— 1,11		— 1,44
Ordinary Branches Receipts	+ 16	+ 15	+ 1,30	+ 1,21	} — 5,38	+ 1,97
" " Issues	— 55	— 55	— 4,95	— 4,98		— 7,37
TOTAL NON-CIVIL DEPARTMENTS	— 68	— 94	— 8,42	— 8,91	— 11,73	— 12,12
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net: + Receipts more, —Receipts less, than payments)	...	...	+ 1,91	+ 2,84	+ 2,42	+ 2,86
Mint Certificates and Bullion Advances (Net as above)	— 27	— 5	— 31	— 8	+ 8	+ 17
Exchange on Remittance Accounts	— 42	— 45	— 4,81	— 4,19	— 6,37	— 6,28
Council Bills paid (including Telegraphic) at R10 per £	— 1,15	— 1,09	— 10,46	— 9,89	— 14,69	— 15,38
Other Debt heads (Net as above)	+ 12	— 9	— 5	— 2	— 59	— 28
TOTAL DEBT AND REMITTANCE TRANSACTIONS	— 1,72	— 1,68	— 13,72	— 11,34	— 19,15	— 18,97
GRAND TOTAL RECEIPTS AND ISSUES	+ 85	+ 52	— 3,45	— 4,01	— 35	— 58
Opening Cash Balance in Treasuries and Presidency Banks	9,00	9,35	13,30	13,88	12,90	13,88
Closing Cash Balance in Treasuries and Presidency Banks	9,85	9,87	9,85	9,87	12,55	13,30

ACCOUNTS AND FINANCE.

PUBLIC DEBT.

The 24th January, 1890.

No. 429.—In pursuance of Rule 22 of the rules made by the Government of India under Section 14 of the Indian Securities Act, XIII of 1886, and published in the *Gazette of India*, dated 7th January 1888, page 6, the following list is hereby advertised of Securities lost or destroyed, in respect of which an order has been made for payment of interest pending the issue of a duplicate Security, or for the issue of such duplicate Security. All persons, other than the respective claimants named below, who have any claim upon these Securities, should communicate immediately with the Comptroller General, the Treasury, Calcutta.

Notice is hereby given that the Securities mentioned in the first division of the list (marked A) will be discharged a the General Treasury of Fort William on the 30th June 1890 with all interest due upon them, and that upon that date all further interest upon such Securities shall cease. Notice of discharge has already been given in respect of all Securities mentioned in the second division of the list (marked B).

N. B.—Under Section 13 of the said Act, Government will be discharged from all liability in respect of the original Securities in the first division (marked A) after the lapse of six years from (*a*) the several dates stated against them in the last column of the list, or (*b*) the last payment of interest on them, whichever date is the later.

A

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which the Security was first mentioned.
	R					
128853 4% 1865	500	Omer Chand Paul . .	Nov. 1, 1884	Miss F. M. Templeton.	Order No. 584/D, dated 19-7-89	January 1890.
A 020723 4% R. 1879	1,000	Jwala Pershad, Administrator of Kaniji Sahai.	Jan. 16, 1885	Jwala Pershad .	" 599/D, dated 22-7-89	Ditto.
6627 of 8886 4% 1835-36.	500	Captain Christopher . .	April 1, 1860	Raghubuns Rai .	" 637/D, dated 31-7-89	Ditto.
012558 4% 1854-55	500	Goonduppa Row . .	Aug. 31, 1875	Raghavendra Row .	" 823/D, dated 12-9-89	Ditto.
012573 " "	500					
012574 " "	500					
077369 4% 1865	500	Debnath Sreemany . .	Nov. 1, 1884	Nilmoney Mitter .	" 834/D, dated 16-9-89	Ditto.
121965 " "	500	Nilmoney Mitter . .	May 1, 1881			
089640 " "	1,000	Shama Churn Dey . .	May 1, 1879	Ram Lall Mitter .	" 1053/D, dated 2-12-89	Ditto.
132109 4% 1842-43	1,000	Bonomally Chatterjee .	Feb. 1, 1886	Mohendra Nath Sett	" 1118/D, dated 17-12-89	Ditto.

B

	R					
000589 3½% 1853-54	500	Controller of Military Accounts, Bengal.	Feb. 28, 1881	Moolraj . . .	Order No. 10, dated 5-2-87 .	August 13, 1887
000478 " "	5,000	Shama Sundary . .	Feb. 29, 1876	Shama Sundary . .	" 13, dated 23-6-82 .	August 12, 1882.
000936 4% 1832-33	2,000	Hurish Chunder Ghuttuck	Nov. 1, 1873	Hurish Chunder Ghuttuck.	" 1281, dated 28-5-77	Ditto.
10948 4% 1835-36	500	James English . . .	March 31, 1868	Madho Mistry .	Letter No. 892, dated 16-5-76.	February 25, 1882.
006592 " "	500	Hurish Chunder Ghuttuck.	March 31, 1877	Hurish Chunder Ghuttuck.	" 1281, dated 28-5-77	Ditto.
006296 " "	500	Ditto . .	Sept. 30, 1873	Ditto . .		
005783 " "	600	Nobokissory Dassee . .	Sept. 30, 1872	Nobokissory Dassee.	" 2306, dated 27-7-77	Ditto.
001262 " "	1,000	Sreenath Mookerjee . .	March 31, 1871	Doyal Chand Seal .	" 4315, dated 5-10-77	Ditto.
009710 " "	500	Rajnarain Chatterjee .	March 31, 1875	Rajnarain Chatterjee.	" 1510, dated 13-6-78	Ditto.
008612 " "	1,000	Kadumbini Dabee . .	Sept. 30, 1874	Hura Koomar Gossain and Soorjee Kumar Gossain.	Order No. 3, dated 8-2-82 .	August 12, 1882.
011382 " "	1,000	Ditto . . .	Ditto .			
015719 " "	1,000	Bank of Bengal . .	March 31, 1877	Heera Lall . .	" 8, dated 3-3-82 .	Ditto.
008595 " "	1,000	Prem Chand Bose . .	Sept. 30, 1870	Sham Chand Bose .	" 15, dated 7-7-82 .	Ditto.
002614 " "	500	Nobin Chunder Paul .	Sept. 30, 1871	Rohoram Banerjee .	" 21, dated 30-10-82.	January 13, 1883.
003254 " "	2,500	Nursu Babjee Saneh Wayaker.	March 31, 1868	Mt. Umabai . .	" 66, dated 6-9-84 .	September 27, 1884.
001285 " "						
13365 of 8059	4,000	Rajchandra Soor . .	March 31, 1879	Haridhone Soor and Srimoti Hari Dassi Ditto	" 65, dated 28-8-84 .	March 21, 1885.
13367 "	1,000	Ditto . . .	Ditto .			
3981—14965 "	1,000	Raja Indoo Bhushan Deb Roy.	March 31, 1861	Poorno Chunder Gangooly.	" 19, dated 9-9-82 .	January 13, 1883.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which the Security was first mentioned.
	R					
014514 4% 1835-36	1,000	Mohima Chunder Mozumdar, Executor, Estate, Opendro Chunder Mozumdar.	Sept. 30, 1880	Surendro Chunder Mozumdar, Executor, Estate, Mohima Chunder Mozumdar.	Order No. 24, dated 6-7-87 .	January 28, 1888.
029914 4% 1842-43	1,000	Tara Sundary Dabee .	Aug. 1, 1874	Tara Sundary Dabee	Letter No. 6032, dated 9-2-77 .	February 25, 1882.
013697 " "	500	Hurish Chunder Ghuttuck .	Feb. 1, 1873	Hurish Chunder Ghuttuck.		
013698 " "	500	Ditto . . .	Ditto .	Ditto . .		
013699 " "	1,000	Ditto . . .	Feb. 1, 1874	Ditto . .	" 1281, dated 28-5-77	Ditto.
023259 " "	1,000	Ditto . . .	Aug. 1, 1873	Ditto . .		
014164 " "	1,000	Ditto . . .	Ditto .	Ditto . .		
013431 " "	500	Ditto . . .	Feb. 1, 1873	Ditto . .		
014326 " "	500	Ditto . . .	Aug. 1, 1873	Ditto . .		
Ct. 14914 " "	1,000	The Bank of Bengal . .	Aug. 1, 1871	Dyal Chand Seal .	" 4315, dated 5-10-77	Ditto.
18998 " "	1,000	Pettumbur Dhar . .	Ditto .	Ditto . .	" 2602, dated 20-6-80	Ditto.
040876 " "	5,000	Bepro Dass Dass . .	Aug. 1, 1877	Bepro Dass Dass .	" 6592, dated 27-12-80	Ditto.
075291 " "	10,000	Penumatcha Seetaramaraga.	Ditto .	Penumatcha Seetaramaraga Gara.		
029160 " "	4,000	Mothoora Nath Sircar .	Feb. 1, 1878	Nilcunto Pall .	" $\frac{180}{D}$, dated 3-6-81 .	Ditto.
056608 " "	1,000	Oriental Bank Corporation.	Ditto .	Degumbery Dabee	" 30, dated 18-4-82 .	August 12, 1882.
035874 " "	1,000	Bank of Bengal . .	Feb. 1, 1877	Bhoobunesurry Dabee.		
019889 " "	5,400	Kadumbini Dabee . .	Feb. 1, 1875	Huroo Kumar Gossain and Soorjee Kumar Gossain.	Order No. 3, dated 8-2-82 .	Ditto.
045164 " "	1,000	Mungamur Lakshminarsoo and Mungamur Lakshmamma.	Aug. 1, 1879	Mungumar Lakshminarsoo and Mungumar Lakshmamma.	" 2, dated 8-2-82 .	Ditto.
047000 " "	1,000	Mohesh Chunder Sen .	Feb. 1, 1877	Mohesh Chunder Sen.	" 32, dated 29-12-82 .	January 13, 1883.
047001 " "	1,000	Ditto . . .	Ditto .			
047002 " "	1,000	Ditto . . .	Ditto .			
047003 " "	1,000	Ditto . . .	Ditto			
000248 Ct. 19682 " "	1,000	Executive Commissariat Officer, Kusowlee.	Feb. 1, 1866	Jowala Pershad .	" 25, dated 30-10-82 .	Ditto.
009974 " "	300	Audit Chunder Addy .	Aug. 1, 1880	Gopal Chunder Ghose.	" 38, dated 6-4-83 .	September 15, 1883.
039090 " "	500	The Bank of Bengal .	Feb. 1, 1879	Mrs. S. J. Stuart .	" 40, dated 26-4-83 .	Ditto.
039487 " "	500	S. T. Moysey . . .	Ditto .	Ditto . .		
089923 " "	500	Collector of Allahabad .	Aug. 1, 1879	Subadar Boghaul Sing.	" 47, dated 10-8-83 .	May 3, 1884.
038637 " "	500	Bank of Bengal . .	Ditto .	Ditto . .		
052900 " "	5,000	E. D. J. Ezra . . .	Feb. 1, 1878	Indromoni Dassi, Administratrix, Estate Gunga Narain Sircar.	" 48, dated 28-8-83 .	Ditto.
056251 " "	5,000	Chartered Mercantile Bank	Ditto .	Ditto . .		
001129 Ct. 18461 " "	1,000	Ram Rutten Bose . .	Aug. 1, 1874	Drobomoye Dabee .	" 52, dated 13-9-83 .	Ditto.
082943 " "	500	Secretary and Treasurer, Bank of Bengal.	Aug. 1, 1872	Nolini Nath Mitter .	" 85, dated 17-9-85 .	January 30, 1886.
088401 " "	1,000	Nobo Gopal Mitter . .	Feb. 1, 1882	Sreemutty Durgamoney Dassee.	" 83, dated 11-9-85 .	Ditto.
089468 " "	1,000	Bank of Bengal . .	Aug. 1, 1881	Goshy Churn Dass, care of Dwarka Nath Dutt, Attorney-at-law, 3, Hastings Street.	" 60, dated 2-4-84 .	September 27, 1884.
067609 " "	500	Ditto . . .	Ditto .	Ditto . .		
089582 " "	4,000	Debnath Sreemany . .	Feb. 1, 1881	Sreeram Chunder Ghosal.	" 81, dated 15-7-85 .	January 30, 1886.
Ct. 19146 " "	500	Chandi Pershad Dinonath .	Aug. 1, 1869	Bhola Nath, son of Makhun Lall.	" 67, dated 24-10-84 .	March 21, 1885.
050117 " "	500	Oriental Bank Corporation .	Feb. 1, 1880	Durga Monee Dabee.	" 12, dated 28-2-87 .	August 13, 1887.
051414 " "	1,000	Burjorjee Framjee & Co. .	Feb. 1, 1878	Administrator General, Bengal, Administrator, Estate of Raj Chunder Ghose.	" 13, dated 19-3-87 .	August 13, 1887.
099752 " "	1,500	Gopal Chunder Sreemany .	Aug. 1, 1881	Burn & Co. . .	" 19, dated 13-6-87 .	Ditto.
086068 " "	500	Ditto . . .	Feb. 1, 1879	C. G. D'Souza .	" 70, dated 17-12-84 .	March 21, 1886.
078500 " "	2,000	Mohima Chunder Mozumdar, Executor, Estate, Opendra Chunder Mozumdar.	Aug. 1, 1880	Surendro Chunder Mozumdar, Executor, Estate, Mohima Chunder Mozumdar.	" 24, dated 6-7-87 .	January 28, 1888.
142763 " "	1,000	Bank of Bengal . .	Feb. 1, 1885	Bholanath Banerjee	" 28, dated 15-12-87 .	Ditto.
103833 " "	1,000	Prossonno Coomar Mitter .	Ditto .	Upendro Kissen Mitter and Bepin Behari Mitter, Administrators, Estate, P. C. Mitter.	" 30, dated 15-12-87 .	Ditto.
090867 " "	500	Bank of Bengal . .	Aug. 1, 1879	Netto Moyee Dassee, Administratrix, Estate Akhoy Coomar Mullick.	" 31, dated 15-12-87 .	Ditto.
051063 " "	100	The Oriental Bank Corporation.	Aug. 1, 1882	Pana Lall Dass .	Letter No. $\frac{886}{D}$, dated 24-10-88	January 19, 1889.
092215 " "	500	The Bank of Bengal . .	Feb. 1, 1884	Lalla Bhola Nath .	" $\frac{820}{D}$, dated 25-9-88	Ditto.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which the Security was first mentioned.
	R					
047153 4 % 1842-43	500	Mohamed Ali Rogay	Aug. 1, 1884	Dwarka Nath Raghoba Tarkhedkar.	Order No. 1289/D, dated 3-1-89.	July 27, 1889.
134185 " "	500	The Bank of Bengal	Ditto			
059378 " "	1,000	The Oriental Bank Corporation.	Feb. 1, 1881	Kanoji Rao Bin-Deojee Goond.	" 1638/D, dated 13-3-89	Ditto.
086093 " "	500	The Bank of Bengal				
C 121042 " "	1,000	The Bank of Bombay	Feb. 1, 1885	Hormusjee Sorabjee Metha.	" 46/D, dated 10-4-89	Ditto.
124996 " "	1,000	Hira Lall Tribhuban Doss	Feb. 1, 1884	Jose Jons Maria Moniz.	" 190/D, dated 10-5-89	Ditto.
124997 " "	1,000					
035982 4 % 1854-55	1,800	Mungamur Laksminarsoo and Mungamur Lakshmamma.	June 30, 1879	Mangamur Lakshminarsoo and Mungamur Lakshmamma.	" 2, dated 8-2-82	August 12, 1882.
10299— 17252. " "	1,000	Administrator General, Bengal.	June 30, 1868	Sreemutty Bama Sundary Dabee.	" 24, dated 30-10-82	January 13, 1883.
018972 " "	4,600	Mungamur Nursimharaw	June 30, 1878	Mungamur Nursimharaw.	" 28, dated 24-11-82	Ditto.
014423 " "	1,000	Hurrish Chunder Ghuttuck	Dec. 31, 1873	Hurrish Chunder Ghuttuck.	Letter No. 1281, dated 28-5-77	February 25, 1882.
024588 " "	1,000	Ditto	Ditto	Ditto		
43985 " "	1,000	Petumber Dhur	June 30, 1871	Doyal Chand Seal	" 4315, dated 5-10-77	Ditto.
021160 " "	500	Khetter Gopal Sen	June 30, 1873	Khetter Gopal Sen	" 7533, dated 1-2-79	Ditto.
019182 " "	500	Prem Chand Bose	Dec. 31, 1870	Sham Chand Bose	Order No. 15, dated 7-7-82	August 12, 1882.
011859 " "	500	Bhojokisto Mullick & Sons	June 30, 1877	Bhojokisto Mullick & Sons.	" 44, dated 31-7-83	May 3, 1884.
42809 " "	600	A. M. Sutherland	June 30, 1879	C. J. Vencata Soobbiah.	" 56, dated 22-2-84	Ditto.
022431 " "	900	Bank of Madras	Ditto	Ditto		
019741 " "	2,500	Ditto	Ditto	Ditto		
034039 " "	2,000	Pundit Ambica Proshad	June 30, 1883	Pundit Ambica Proshad.	" 6, dated 23-9-86	March 5, 1887.
33693 " "	1,000	Abdul Rahman	Dec. 31, 1855	Mussummat Ameeran, Administratrix, Estate, Abdul Rahman.	" 25, dated 5-10-87	January 28, 1888.
012572 " "	500	Gundappa Row	June 30, 1875	Gundappa Row	Letter No. 6594, dated 27-12-80.	Ditto.
011559 " "	500	Ditto	Ditto	Ditto		
012560 " "	1,000	Ditto	Ditto	Ditto		
012561 " "	1,000	Ditto	Ditto	Ditto		
012562 " "	1,000	Ditto	Ditto	Ditto		
012563 " "	1,000	Ditto	Ditto	Ditto		
012564 " "	1,000	Ditto	Ditto	Ditto		
012565 " "	1,000	Ditto	Ditto	Ditto		
012566 " "	1,000	Ditto	Ditto	Ditto		
012567 " "	1,000	Ditto	Ditto	Ditto		
012568 " "	1,000	Ditto	Ditto	Ditto		
012569 " "	1,000	Ditto	Ditto	Ditto		
012570 " "	2,500	Ditto	Ditto	Ditto		
012571 " "	1,500	Ditto	Ditto	Ditto		
048510 " "	1,000	Dwarka Nath Raghoba and Raghoba Pandurang.	July 1, 1884	Dwarka Nath Raghoba Tarkhedkar.	Order No. 1289/D, dated 3-1-89	July 27, 1889.
2766 4 % 1865	500	Modho Soodun Bose	May 1, 1867	Saroda Churan Bose	Letter No. 3849, dated 9-9-74	February 25, 1882.
1305 " "	500	Tulsey Das Mullick	May 1, 1873	Wooma Churn Chuckerbutty.	" 6427, dated 3-3-77	Ditto.
017194 " "	500	Hurish Chunder Ghuttuck	Ditto	Hurish Chunder Ghuttuck	" 1281, dated 28-5-77	Ditto.
028408 " "	500	Khetter Gopal Sen	Nov. 1, 1873	Khetter Gopal Sen	" 7533, dated 1-2-79	Ditto.
037506 " "	500	The Bank of Bengal	Nov. 1, 1875	Comul Churn Endro	" 9058, dated 20-3-79	Ditto.
038264 " "	500	Gopal Chunder Sreemany	May 1, 1876	Sreemutty Brojocoomary Dassee.	Order No. 87, dated 10-12-85	January 30, 1886.
082310 " "	3,000	Joggon Mohini Dabee	Ditto	Joggon Mohini Dabee.	Letter No. 4439, dated 16-8-79	February 25, 1882.
060464 " "	500	The National Bank of India, Limited.	Nov. 1, 1874	Octavius Steel	" 7196, dated 10-12-79	February 25, 1882.
059217 " "	900	Ditto	Ditto	Ditto		
060053 " "	600	Ditto	Ditto	Ditto		
064391 " "	1,000	Ram Chunder Seal	Nov. 1, 1880	Sreeram Chunder Ghosal.	Order No, 81, dated 15-7-85	January 30, 1886.
073233 " "	2,000	Modhobun Dass Dwarka Dass.	May 1, 1881	Kasee Dayee	" 82, dated 10-8-85	Ditto.
085045 " "	5,000	Dr. Charles, J. Jackson and William M. Souter.	May 1, 1877	Sreeram Chunder Pal.	Letter No. 4055, dated 21-8-80	February 25, 1882.
087736 " "	5,000	Modhobun Dass Dwarka Dass.	Ditto	Jadob Chunder Pal	" 4053, dated "	Ditto.
112316 " "	500	Ramjeebun Ghosh	Nov. 1, 1880	R. C. Gunning	Order No. 86, dated 12-11-85	January 30, 1886.
089663 " "	500	Debnath Sreemany	Ditto	Ditto		
002175 " "	2,000	Brojo Nath Mullick and others, Executors of Taruck Nath Mullick.	May 1, 1876	Sheik Nazir Mundle and Sheik Syed Mundle.	Letter No. 6590/D, dated 27-12-80	February 25, 1882.
095796 " "	1,000	Bank of Bengal	May 1, 1877	Hera Lall	Order No. 8, dated 3-3-82	August 12, 1882.
075629 " "	500	Gopal Chunder Sreemany	Nov. 1, 1875	Nilmoni Ghose	" 26, dated 30-10 82	January 13, 1883.
032266 " "	1,000	Mohesh Chunder Sen	Nov. 1, 1876	Mohesh Chunder Sen.	" 32, dated 29-12-82	Ditto.
032267 " "	1,000	Ditto	Ditto	Ditto		
032268 " "	1,000	Ditto	Ditto	Ditto		
032269 " "	1,000	Ditto	Ditto	Ditto		
038522 " "	1,000	The Chartered Mercantile Bank of India, London, and China.	Nov. 1, 1871	Omrito Coomari Dasi.	" 4, dated 29-5-86	August 21, 1886.
037713 " "	500	Petrocochino Brothers	Ditto	Ditto		

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which the Security was first mentioned.
	R					
115472 4% 1865	500	Helen T. Schumacher	Nov. 1, 1879	Helen T. Schumacher.	Order No. 16, dated 8-8-82	January 13, 188
115473 " "	500	Ditto	Ditto	Ditto		
15474 " "	500	Ditto	Ditto	Ditto		
5256 " "	500	E. E. Petrocochino & Co.	May 1, 1868	S. Bama Soondery Dabee.	" 24, dated 30-10-82	Ditto.
000208 " "	500	Kartick Chunder Bural	Ditto	Ditto		
037871 " "	500	Dayal Chand Sahoye	May 1, 1873	Brijendro Coomer Sen.	" 30, dated 9-12 82	Ditto.
048219 " "	500	Mooltan Chand	May 1, 1876	Chuna Lal	" 31, dated 29-12-82	Ditto.
050218 " "	500	Deb Nath Sreemany	May 1, 1880	Kudumbini Dassi	" 33, dated 29-12-82	Ditto.
102595 " "	500	Ramjeebun Ghose	May 1, 1878	Chundi Churn Sen	" 3, dated 28-4-86	August 21, 188
106893 " "	1,000	National Bank of India	Ditto	Gopal Chund Heerjee Kottra.		
106894 " "	1,000	Ditto	Ditto	Ditto	" 39, dated 26-4-83	September 15, 18
106895 " "	1,000	Ditto	Ditto	Ditto		
106896 " "	1,000	Ditto	Ditto	Ditto		
106688 " "	1,000	Bank of Madras	Nov. 1, 1879	Cunchi Jugurlapoody Vencata Soobia		
106686 " "	1,000	Ditto	Ditto	Ditto	" 56, dated 22-2-84	May 3, 18
036554 " "	2,000	Ditto	Ditto	Ditto		
067785 " "	2,000	Ditto	Ditto	Ditto		
001015—" "	2,000	Nursu Babji Sanch Wayaker.	May 1, 1868	Musomut Amabai	" 66, dated 6-9-84	September 27, 18
000088. 053583 " "	500	Nobo Coomar Acharji	Nov. 1, 1877	Lakhan Chunder Acharji, care of Bama Churn Roy, East Indian Railway Agent's Office, Calcutta.	" 62, dated 5-6-84	Ditto.
142787 " "	1,000	Bistu Das Ghose	Nov. 1, 1881	Sreemutty Adya Suckty Dassee and Dabendro Nath Ghose.	" 21, dated 27-6-87	March 21, 18
114368 " "	500	Jogo Mohun Lahiri	Nov. 1, 1882	Jogo Mohun Lahiri		
119716 " "	500	Ditto	Ditto	Ditto		
089755 " "	1,000	Deb Nath Sreemany	Ditto	Ditto		
123866 " "	500	Jogo Mohun Lahiri	Ditto	Bhobo Sundary Dabee	" 72, dated 19-1-85	September 5, 18
150377 " "	1,000	Ditto	Ditto	Ditto		
150385 " "	500	Ditto	Ditto	Ditto		
150386 " "	1,000	Ditto	Ditto	Ditto		
026520 " "	1,100	J. L. Buxbury	May 1, 1878	Pir Ali Behehilji	" 73, dated 21-1-85	Ditto.
036874 " "	2,000	Pundit Kishen Lall	May 1, 1877	Pundit Kishen Lall	" 76, dated 24-1-85	Ditto.
161053 " "	1,000	Comptroller General	Nov. 1, 1882	Panna Lall	" 7, dated 16-10-86	March 5, 18
161054 " "	1,000	Ditto	Ditto	Ditto	" 8, dated 28 10-86	Ditto.
096652 " "	1,000	Oriental Bank Corporation	Nov. 1, 1877	Manager, National Bank of India, Limited, Madras.	" 10, dated 5-2-87	August 13, 18
134064 " "	500	The Controller of Military Accounts, Bengal.	May 1, 1881	Moolraj		
103146 " "	500	Luchmee Chund Radha Kissen.	Nov. 1, 1877	Administrator General, Bengal. Administrator, Estate of Raj Chunder Ghose.	" 13, dated 19-3-87	Ditto.
105488 " "	500	Deb Nath Sreemany	Nov. 1, 1878	Ditto		
163257 " "	500	Kanye Lall Sein	Nov. 1, 1882	Bunkoo Lall Dhur	" 17, dated 26-4-87	Ditto.
108437 " "	1,000	National Bank of India, Ld	May 1, 1878	P. Namasevoyam Modeliar.	" 18, dated 22-4-87	Ditto.
110825 " "	2,000	P. Namasevoyam Modelier	Ditto	Ditto		
091402 " "	500	Deb Nath Sreemany	Nov. 1, 1880	Burn & Co.	" 19, dated 13-6-87	Ditto.
142785 " "	500	Bistu Das Ghose	Nov. 1, 1881	Sreemutty Adya Suckty Dassee and Debendra Nath Ghose.	" 22, dated 27-6-87	Ditto.
142786 " "	500	Ditto	Ditto	Ditto		
104201 " "	500	Mohima Chunder Mozumdar, Executor, Estate Opendro Chunder Mozumdar.	Nov. 1, 1880	Surendra Chunder Mozumdar, Executor, Estate Mohima Chunder Mozumdar.	" 24, dated 6-7-87	Ditto.
104234 " "	500	Ditto	Ditto	Ditto		
059314 " "	500	Samji Jadooji	Nov. 1, 1875	Framji Cowasji Marker.	Letter No. 5826/D., dated 23-11-80	January 19, 18
059315 " "	500	Ditto				
024219 " "	500	The new Bank of Bombay, Ld.				
193015 " "	500	The Bank of Bengal	May 1, 1885	Mrs. Maria de Vizitacao E. Souza	" 1610/D., dated 13-3-89	July 27, 1
191278 " "	500					
163941 " "	500	Tarinee Charan Ghose	May 1, 1886	Sreemutty Kadumbinee Dassee.	" 230/D., deted 17-5-89	Ditto.
205192 " "	500					
173492 " "	1,000	The Chartered Bank of India, Australia and China.				
173493 " "	1,000					
173255 " "	500					
208422 " "	1,000	The National Bank of India, Limited.	May 1, 1886	Doyal Chund Chuckerbutty Seromoni.	" 273/D., dated 25-5-89	Ditto.
212692 " "	1,000	The Bank of Bengal				
212693 " "	1,000					
188802 " "	500	The Bank of Bengal	May 1, 1886	Jogendro Chunder Sen.	" 275/D., dated 25-5-89	Ditto.
008407 " "	500	The Executive Commissariat Officer, Rawal-Pindi.	Nov. 1, 1870	Kampta Pershad & Ambika Pershad.	" 371/D., dated 10-6-89	Ditto.
A 012497R 4% 1879	4,000	Sreeram Chunder Ghosal	Jan. 16, 1881	Sreeram Chunder Ghosal.	Order No. 81, dated 15-7-85	January 30,
012498 " "	2,000	Ditto	Ditto	Ditto.		
002748 " "	500	Bank of Bengal	July 16, 1881	Sancata Churn Mitter.	" 68, dated 14-11-84	March 21,

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which the Security was first mentioned.
	R					
4407 4% 1879	500	Hurish Chunder Ghuttuck	Jan. 16, 1874	Hurrish Chunder Ghuttuck.	Letter No. 1281, dated 28-5-77	February 25, 1882.
4534 " "	1,000	Ditto	July 16, 1873	Ditto		
3973 " "	5,000	Beethal Pershad	Ditto	Beethal Pershad	" 2305, dated 27-7-77	Ditto.
7068 " "	500	Mooktamoni Dabee	Jan. 16, 1872	Mooktamoni Dabee	" 4876, dated 8-11-77	Ditto.
3984 " "	500	Denonath Gangooly	Ditto	Denonath Gangooly		
2999 " "	1,000	Mooktamoni Dabee	Ditto	Mooktamoni Dabee		
4511 " "	500	Ditto	Ditto	Ditto		
4501 " "	1,100	Ramtaruck Mookerji	July 16, 1877	Kadumbini Dabee	" 1663, dated 26-5-80	Ditto.
7398 " "	1,000	Nowrojee Bazanji Fuckerjee	Jan. 16, 1877	Merwanjee Franjee Moodi and Jarbai	" 3471, dated 27-7-80	Ditto.
4163 " "	1,000	Dhunjeebhoy Nanobhoy	Ditto	Ditto		
8833 " "	1,000	J. W. Chisholm	Ditto	Ditto		
8834 " "	1,000	Ditto	Ditto	Ditto		
8776 " "	500	Bunsi Lall Abeerchand	July 16, 1874	P. Durgachellum Moodellier.	Order No. 1, dated 8-2-82	August 12, 1882.
3475 " "	4,000	Jose Francisco de' Piedade Pereira.	Jan. 16, 1872	Jose Andre Pereira	" 9, dated 2-3-82	Ditto
4522 " "	500	Pundit Harshahye and his wife Roopuanti.	Jan. 16, 1874	Pundit Harshahye and his wife Roopuanti.	" 23, dated 30-10-82	January 13, 1883.
4523 " "	500					
5235 " "	500	Rajkisto Banerjee	July 16, 1874	Omesh Chunder Banerjee.	" 27, dated "	Ditto.
7710 " "	1,000	Mohesh Chunder Sen	Jan. 16, 1877	Mohesh Chunder Sen.	" 32, dated 29-12-82	Ditto.
7711 " "	1,000	Ditto	Ditto	Ditto		
9515 " "	500	S. T. Moysey	Jan. 16, 1879	Mrs. S. J. Stewart	" 40, dated 26-4-83	September 15, 1883.
7955 " "	3,000	Bhawanji Khosal Chand	July 16, 1876	Dabidas Pranjvan Dass.	" 41, dated 16-5-83	Ditto.
1360 " "	500	J. Alamalamena	Jan. 16, 1878	Mysore Streenivasa Rao.	" 42, dated 12-6-83	Ditto.
5878 " "	500	Bank of Bengal	Jan. 16, 1880	Helen T. Schumachur.	" 16, dated 8-8-82	January 13, 1883.
1498 " "	5,000	Ram Lall Badree Dass	Jan. 16, 1881	Registrar, High Court, Allahabad.	" 49, dated 14-9-83	May 3, 1884.
6468 " "	500	Seeta Nath Mytee	July 16, 1879	Seeta Nath Mytee	" 53, dated 19-10-83	Ditto.
9007 " "	500	Dr. John Meane	Jan. 16, 1879	Dr. John Meane	" 54, dated 19-10-83	Ditto.
9008 " "	500	Ditto	Ditto	Ditto		
9009 " "	1,300	Ditto	Ditto	Ditto		
9091 " "	600	Bank of Madras	July 16, 1879	C. J. Vencata Sobbiah.	" 56, dated 22-2-84	Ditto.
4279 " "	2,000	Dorabji Dassabhai	Jan. 16, 1881	Dorabjee Dassabhai	" 71, dated 8-1-85	September 5, 1885.
7588 " "	1,000	J. E. Sherlock	July 16, 1880	Burn & Co.	" 19, dated 13-6-87	August 13, 1887.
6894 " "	500	Pandurang Gopal Pandhe Gurjar.	Jan. 16, 1878	Rakhmabi or Administrator.	" 75, dated 24-1-85	September 5, 1885.
6895 " "	1,000	Ditto	Ditto			
6896 " "	1,000	Ditto	Ditto			
6943 " "	500	Major R. Monks	Jan. 16, 1881	Major R. Monks	" 88, dated 14-1-86	August 21, 1886.
3502 " "	1,000	Mohima Chunder Mozumdar, Executor, Estate Opendro Chunder Mozumdar.	July 16, 1880	Surendro Chunder Mozumdar, Executor, Estate Mohima Chunder Mozumdar.	" 24, dated 6-7-87	January 28, 1888.
5431 " "	500	Executive Commissariat Officer, Sealkote.	Jan. 16, 1876	Bhogoan Dass	" No. 29, dated 15-12-87	January 28, 1888.
7480Rd. " "	10,000	Harmookraj Fool Chand	July 16, 1884	Bissen Dyal Hur Dyal.	" 1068/D., dated 20-11-88	January 19, 1889.
9719 4½% 1870	500	Major R. Monks	Jan. 15, 1881	Major R. Monks	" 88, dated 14-1-86	August 21, 1886.
1450 " "	2,500	Mohima Chunder Mozumdar, Executor, Estate Opendra Chunder Mozumdar.	July 15, 1880	Surendro Chunder Mozumdar, Executor, Estate Mohima Chunder Mozumdar	" 24, dated 6-7-87	January 28, 1888.
9786 " "	3,500	Ditto	Ditto	Ditto		
1458 " "	500	Ditto	Ditto	Ditto		
1459 " "	500	Ditto	Ditto	Ditto		
7874 " "	800	Henry Sevestre	Jan. 15, 1872	Henry Sevestre	" 1089/D., dated 23-11-88	January 19, 1889.
transferable Treasury Note.						
5662 5% 1872	500	Gopika Bai, Manager of Mandir Vital Rookhmai of Ramtek.	March 16, 1883	Gopika Bai, Manager of Mandir Vital Rookhmai of Ramtek.	" 11, dated 5-2-87	August 13, 1887.
5019 4% Muttra and Hattras Light Railway Debenture.	5,000	Koer Sham Pershad	April 1, 1883	Koer Sham Pershad	" 26, dated 3-12-87	January 28, 1888.
*490 3½% 1853-54	10,000	Shama Soondary	Feb. 28, 1867	Shama Soondary	Letter No. 947, dated 5-5-73	February 25, 1882.
*491 " "	10,000	Ditto	Ditto	Ditto		
*492 " "	3,000	Ditto	Ditto	Ditto		
*164 " "	600	Soolayman Mirza	Feb. 29, 1856	Soolayman Mirza	" 1456, dated 3-6-75	Ditto.
0078 " "	1,600	Mootoo Swamy Pillay	Aug. 31, 1871	Mootoo Swamy Pillay.	" 323/D., dated 3-6-89	Ditto.
1205 4% 1832-33	500	Opium Agent, Benares	May 1, 1882	Opium Agent, Benares.	Order No. 84, dated 15-9-85	January 30, 1886.
0084 " "	Sic 500	Shibnarain Roy	May 1, 1842	Shibnarain Roy	Letter No. 7540, dated 20-3-78	February 25, 1882.
4663 " "	5,000	Moti Khanum	Nov. 1, 1856	Bisheshar Pershad†	Order No. 55 dated 15-11-83	Ditto.
001565 " "	2,000	M. Amoorthlingum	May 1, 1878	P. Rama Swamy Moodelier.	" 362/D., dated 7-6-89	August 12, 1882.
001566 " "	3,000	Ditto	Ditto	Ditto		
2709 4% 1835-36	1,000	Moti Khanum	Sept. 30, 1856	Bisheshar Pershad†	" 55, dated 15-11-83	February 25, 1882.
2380— " "	1,000	Shama Churn Ghose	March 31, 1871	Shama Churn Ghose	Letter No. 6508, dated 5-12-73	Ditto.
4231 6737— " " 3298	500	Boly Chand Dutt	March 31, 1866	Boly Chand Dutt	" 3154, dated 17-8-75	Ditto.

* Duplicates of these notes have been issued.

† Renewed on bond.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication in list in which the Security was first mentioned.
	R					
*006752 4% 1835-36	1,100	Rakhal Chunder Bhuttacharji.	Sept. 30, 1872	Rakhal Chunder Bhuttacharji.	Letter No. 2960, dated 24-8-76	February 25,
*006814 " "	500	Tara Churn Bhuttacharji	Ditto	Tara Churn Bhuttacharji.		
*006122 " "	1,000	Subarban Municipality, Alipore.	Ditto	Subarban Municipality, Alipore.	Order No. 57, dated 15-12-83	September 27,
*000671 " "	2,000	Ladlipershad	Sept. 30, 1883	Ladlipershad	" 74, dated 19-1-85	February 25,
*016103 " "	5,000	Unnodapershad Banerji	Sept. 30, 1880	Bank of Bengal	" 79, dated 15-4-85	September 5,
*016139 " "	1,000	Opium Agent	Sept. 30, 1882	Opium Agent	" 84, dated 15-9-85	January 30,
*005940 " "	2,800	Mootoo Swamy Pillay	Sept. 30, 1871	Mootoo Swamy Pillay.	" 323/D., dated 3-6-89	February 25,
*Ct.8339 " "	500	Kristo Mohun Mitter	March 31, 1863	Madhub Chunder Chatterjee	Letter No. 719/D., dated 23-8-89	Ditto.
*8186 4% 1842-43	500	Shama Churn Chatterji	Feb. 1, 1861	Shama Chu n Chatterji.	" 5564, dated 25-10-73	Ditto.
*8475—17794 " "	500	Brojo Govind Shaha	Feb. 1, 1869	Brojo Govind Shaha	" 8770, dated 10-3-74	Ditto.
*11380 " "	700	Ditto	Ditto	Ditto	" 565, dated 28-4-75	Ditto.
*6024 " "	500	Cassee Nath Dhur	Aug 1, 1859	Shiboo Soondary Dassee.		
*16245 " "	5,000	Nobokristo Ghose, deceased	Aug. 1, 1869	Monemohun Ghose and Saroda Soondary Dassee.	" 6721, dated 25-1-75	Ditto.
*8653—9563 " "	3,000	Ditto	Ditto			
*017871 " "	500	Kadumbini Dassee	Feb. 1, 1873	Kadumbini Dassee	" 2399, dated 13-7-75	Ditto.
*000254 " "	1,000	Ditto	Ditto	Ditto		
*020284 " "	500	Ditto	Ditto	Ditto		
*011009 " "	2,000	Ditto	Ditto	Ditto		
*021705 " "	1,000	Unnoda Churn Bhuttacharji.	Aug. 1. 1872	Unnoda Churn Bhuttacharji.	" 2960, dated 24-8-76	Ditto.
*Ct.18856 " "	500	Modhoosoodon Chunder	Ditto	Ditto		
*21611 " "	600	Nobin Chunder Das	Aug. 1, 1870	Nobin Chunder Dass	" 3819, dated 12-10-76	Ditto.
*022862 " "	500	Moodhoosoodun Chowdhry	Aug, 1, 1873	Ditto		
*24731 " "	2,000	Ramlall Buddredoss	Feb. 1, 1854	Moonshi Newal Kishore.	" 1020/D., dated 4-12-86	August 12,
*038336 " "	1,000	W. T. Lindsay	Feb. 1, 1875	John Lindsay, Administrator of W. T. Lindsay.	" 4507, dated 16-10-78	February 25,
*016542 " "	10,700	H. Palmer	Aug. 1, 1878	The Revd. Robert Milford Taylor, R. M. Taylor, Jr., and Alicia Mary Taylor.	" 3689/D., dated 5-8-80	Ditto.
*Ct.14713 " "	500	Anup Chunder Moolchund	Aug. 1, 1858	Bajoonjee Furdongjee.	" 5111/D., dated 7-10-80	Ditto.
*056370 " "	1,000	The Chartered Mercantile Bank of India, London and China.	Aug. 1, 1878	V. Kristnama Chetty		
*056453 " "	2,000	Ditto	Ditto	Ditto		
*056371 " "	1,000	Ditto	Ditto	Ditto	" 3142/D., dated 19-7-80	Ditto.
*056372 " "	1,000	Ditto	Ditto	Ditto		
*080125 " "	1,000	The Agra Bank, Limited	Ditto	Ditto		
*063895 " "	1,000	The Bank of Bombay	Ditto	Ditto		
*059414 " "	1,000	The Oriental Bank Corporation.	Ditto	Ditto		
*058152 " "	100	The Bank of Bombay	Feb. 1, 1879	Surgeon H. D. Mussani.	" 185/D, dated 3-6-81	Ditto.
*065207 " "	100	The Chartered Mercantile Bank of India, London, and China.	Ditto	Ditto		
*065211 " "	100	The Chartered Mercantile Bank of India, London, and China.	Ditto	Ditto		
*1133 " "	500	Kallypado Mookerjee, deceased.	Feb. 1, 1862	Sowdamini Dabee	" 614/D, dated 27-10-81	Ditto.
*6970 " "	1,000	The Executive Commissariat Officer, Fort William.	Ditto	Ditto		
*049945 " "	2,000	The Bank of Bengal	Feb. 1, 1878	Mohomed Wujhoollah Khan.	" 9146/D, dated 13-1-80	Ditto.
*077070 " "	500	Sitanath Mytee	Feb. 1, 1879	Sitanath Mytee	Order No. 18, dated 10-8-82	January 13,
*17528 " "	500	Digamburry Dassee	Aug. 1, 1874	Digamburry Dassee	Letter No. 168/D, dated 15-6-82	February 25,
*112962 " "	500	Bank of Bengal	.....	Collector of Bulandsahr.	Order No. 36, dated 9-3-83	September 15,
*3166 " "	500	Bama Cally Dabee	Feb. 1, 1874	Bama Cally Dabee	" 51, dated 13-9-83	February 25,
*077312 " "	500	Suburban Municipality, Alipore.	.....	Suburban Municipality, Alipore.		
*066820 " "	100	Ditto	.....	Ditto		
*052975 " "	100	Ditto	.....	Ditto		
*051136 " "	100	Ditto	.....	Ditto		
*010804 " "	500	Ditto	.....	Ditto	" 57, dated 15-12-83	Sepember 27,
*069450 " "	100	Ditto	.....	Ditto		
*057135 " "	100	Ditto	.....	Ditto		
*057133 " "	100	Ditto	.....	Ditto		
*090485 " "	2,000	Ditto	.....	Ditto		
*077377 " "	300	Ditto	.....	Ditto		
*017477—141154 " "	5,000	Jaffer Ali Khan	Aug 8, 1881	Jaffer Ali Khan	" 45, dated 31-7-83	February 25
*017479 " "	2,000	Ditto	Ditto	Ditto		
*032555 " "	5,000	Bank of Bengal	Aug. 1, 1882	J. L. Gallot	" 69, dated 13-11-84	March 21
*007603 " "	3,500	Mootoo Swamy Pillay	Aug. 1, 1871	Mootoo Swamy Pillay	Letter No. 323/D, dated 3-6-89	February 25
*016383 " "	500	Balcrustna Myaram	Aug. 1, 1870	Balcrustna Myaram	" 251/D, dated 20-5-89	Ditto.

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	R					
*20822 4% 1842-43	500	Hurri Nath Mookerjee	Feb. 1, 1861	Behary Bhusan Mukerjee.	Letter No. 434/D, dated 19-6-89	February 25, 1882.
*21200 " "	500	Ditto	Ditto	Ditto		
*135234 " "	1,000	Parus Das	Feb. 1, 1885	Bhajan Lall	" 562/D, dated 12-7-89	January 28, 1888.
*034182 " "	1,000	Jevanjee Bomanjee, Harmusjee Pestonjee & Fukerjee Lunjee.	Aug. 1, 1874	Fukerjee Lunjee, survivor of Harmusjee Pestonjee and Fukerjee Lunjee.	" 596/D, dated 22-7-89	February 25, 1882.
*024259 " "	1,000	Bholanath Mitter	Feb. 1, 1873	Sreemutty Bama Soondari Dassee, administratrix to the estate of Bhola Nath Mitter.	" 779/D, dated 3-9-89.	Ditto.
*024261 " "	1,000	Ditto	Ditto			
*002540 " "	1,000	Peary Mohun Ghosamy	Aug, 1, 1866	Gunga Gobind Chuckerbutty, administrator to the estate of Guru Ch. Chuckerbutty.	" 873/D, dated 28-9-89	Ditto.
*011852 " "	1,000	Netye Churn Bysack	Feb. 1, 1873	Juggobundhoo Sen	" 1091/D, dated 11-12-89	Ditto.
*20762 4% 1854-55	500	D. McCulluch	June 30, 1859	Shiboo Soondary Dassi.	" 565/D, dated 28-4-75	February 25, 1882.
*2883—17027 "	500	Obhoy Churn Dutt	Ditto	Ditto		
*026294 " "	50,000	H. B. Goodall	Dec. 31, 1873	H. B. Goodall	" 5500, dated 30-11-74	Ditto.
*024455 " "	10,000	Ditto	Ditto	Ditto		
*024456 " "	1,000	Ditto	Ditto	Ditto		
*026295 " "	4,000	Ditto	Ditto	Ditto		
*022758 " "	1,000	The Oriental Bank Corporation.	Ditto	Ditto		
*027593 " "	2,000	The Allahabad Bank, Limited.	Ditto	Ditto		
*022887 " "	5,000	Major J. W. Hogan	Ditto	The Delhi and London Bank, Limited.	" 5789, dated 12-12-74	Ditto.
*38714 " "	4,000	Nobokristo Ghose, deceased	Dec. 31, 1865	Monomohun Ghose and Saroda Soondary Dassi.	" 6721, dated 25-1-75	Ditto.
*17950 " "	1,500	Ditto	Ditto	Ditto		
*7532 " "	500	Ruggoonath Sucaba, deceased.	Dec. 31, 1867	Morabha Saccaram	" 2473, dated 15-7-75	Ditto.
*772—18295. " "	1,000	Boly Chunder Dutt	June 30, 1866	Boly Chunder Dutt	" 3154, dated 17-8-75	Ditto.
*001886 " "	1,000	Moolchand Premjee & Co.	June 30, 1875	Capt. F. J. Palmer	" 1088, dated 23-5-76	Ditto.
*008379 " "	500	Greesh Chunder Mitter	June 30, 1872	Unnoda Churan Bhuttacharjee.	" 2960, dated 24-8-76	Ditto.
*016140 " "	500	Rakhal Doss Bhuttacharjee	Ditto	Rakhal Chunder Bhuttacharjee.		
*016138 " "	1,000	Obhoy Churn Bhuttacharjee	Ditto	Obhoy Churan Bhuttacharjee.		
*009231 " "	1,000	Ditto	Ditto	Ditto		
*10927—11615 " "	500	The Executive Commissariat Officer, Gwalior,	June 30, 1865	Rebecca Johnston	" 4526, dated 17-11-76	Ditto.
*9815 of Lo88/6 "	500	The Administrator General. Administrator to the Estate of H. Randolph.	June 30, 1874	Tara Kissur Mookerjee.	" 6806, dated 17 3-77	Ditto.
*33666 " "	4,100	Motee Khanum	Dec. 31, 1856	Bisheshur Pershad†	Order No. 55, dated 15-11-83.	Ditto.
*36507 " "	2,000	Bullakedass Khemchand	Dec. 31, 1863	Veejachand Keekachand.	Letter No. 2227, dated 12-6-79	Ditto.
*39958 " "	1,000	Ditto	Dec, 31, 1862	Ditto		
*6392—26308 " "	1,000	Ditto	Ditto	Ditto		
*011009 " "	1,000	The Administrator General, Bengal.	Dec. 31, 1877	The Deputy Commissioner of Delhi, Administrator of G. D. E. Dorris.	" 6/D, dated 4-4-81	Ditto.
*1868—9358 " "	500	The Deputy Commissary General, Upper Circle.	Dec. 31, 1861	Sowdamini Dabee	" 614/D, dated 27-10-81	Ditto.
*027795 " "	1,000	Khandoss Muncharam	Dec. 31, 1877	Gurdhunbhai Doyaram.	" 1200/D, dated 13-12-88	Ditto.
*034705 " "	1,000	J. H. Belchambers, W. L. Wenger, J. S. Sykes, and R. Williamson.	June 30, 1878	Survivors of the holders.	" 1366/D, dated 8-1-89	Ditto.
*25289 " "	2,000	Mootoo Swamy Pillay	June 30, 1871	Mootoo Swamy Pillay.	" 323/D, dated 3-6-89	Ditto.
*Ct. 401 " "	1,000	Gopal Chunder Seal & Co.	Dec. 31, 1862	Mahdub Chunder Chatterjee.	" 719/D, dated 23-8-89.	Ditto.
*41413 4% 1865	500	Golab Shunkar Doobey	Nov. 1, 1872	Goolab Shunkar Doobey.	" 1033/D, dated 31-3-84	Ditto.
*058157 " "	500	The National Bank of India, Limited.	May 1, 1874	Opendro Nath Mitter.	" 3626, dated 20-9-76	Ditto.
*011620 " "	1,000	J. W. Smyth	Nov. 1, 1869	J. W. Smyth	" 3393, dated 20-8-74	Ditto.
*011621 " "	1,000	Ditto	Ditto	Ditto		
*011622 " "	1,000	Ditto	Ditto	Ditto		
*011623 " "	1,000	Ditto	Ditto	Ditto		
*011624 " "	1,000	Ditto	Ditto	Dirto		
*055948 " "	2,000	Bevole Nath Haldar	May 1, 1873	Bevole Nath Haldar	" 5535, dated 2-12-74	Ditto.
*2009 " "	1,000	Bank of Hindustan, China, and Japan, Limited.	May 1, 1865	Khether Mohun Nag	" 1739, dated 16-6-75	Ditto.
*020899 " "	500	Jebun Kristo Mullick.	Nov. 1, 1869	Doorga Churn Mullick.	" 3508, dated 2-9-75	Ditto.
*030158 " "	500	Doyal Chand Saloye	Nov. 1, 1870	James Brown	" 5188, dated 30-11-75	Ditto.
*1802 " "	500	Cossi Nath Mookerjee	May 1, 1873	Luckee Money Dassee.	" 7292, dated 11-3-76	Ditto
*035154 " "	500	Meher Lall Shamunto	Ditto	Meher Lall Shamunto.	" 573, dated 1-5-76	Ditto.

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	R					
*068458 4 % 1865	1,000	W. T. Lindsay	May 1, 1875	John Lindsay, Administrator of W. T. Lindsay.	Letter No. 4507, dated 16-10-78	February 25, 1882.
*068459 " "	1,000	Ditto	Ditto	Ditto	" $\frac{507}{D}$, dated 14-10 82	September 15, 1883
*094140 " "	500	Deb Nath Sreemany	Nov. 1, 1878	Dwarkanath Pyne†	" 2125, dated 9-6-79	February 25, 1882.
*095149 " "	500	Tariny Churn Ghose	May 1, 1877	Chotay Lall	" 4201, dated 7-8-79	Ditto.
*099158 " "	500	Gourang Chunder Sircar	Ditto	Gourang Chunder Sircar.		
*099159 " "	500	Ditto	Ditto	Ditto	" 5073, dated 11-9-79	Ditto.
*107375 " "	700	Nogur Mull	Nov. 1, 1878	The Executive Commissariat Officer, Amballa.		
*086879 " "	1,000	Bullover Das	Ditto	The Uncovenanted Service Bank, Limited.	" 5819, dated 10-10-79	Ditto.
*097595 " "	1,000	H. L. Tonnochee	May 1, 1876	H. L. Tonnochee	" $\frac{6947}{D}$, dated 1-12-79	Ditto.
*099542 " "	1,000	The Joint Administrators of Bhownagar State.	Nov. 1, 1878	V. Kristnama Chetty	" $\frac{3142}{D}$, dated 19-7-80	Ditto.
*014095 " "	800	The Administrator General, Bengal.	Nov. 1, 1877	The Deputy Commissioner of Delhi, Administrator of G. D. E. Dorris.	" $\frac{6}{D}$, dated 4-4-81	Ditto.
*018419 " "	800	Ditto	Ditto	Ditto		
*027720 " "	1,000	Chartered Mercantile Bank	Ditto	Lieutenant-Colonel A. Copland.	Order No. 22, dated 6-11-82	January 13, 1883.
*027942 " "	500	Byramji Nussurwanjee Sahi	May 1, 1878			
*094745 " "	500	Executive Commissariat Officer, Morar.	Ditto			
*055526 " "	1,000	Tabitha Forester	May 1, 1873	Tabitha Forester	Letter No. $\frac{275}{D}$, dated 31-7-82	May 3, 1884
*094817 " "	3 500	Officer in charge, Residency, Indore.	.....	Officer in Charge, Residency, Indore.	Order No. 61, dated 14-4-84	September 27, 1884.
*155422 " "	1,000	Suburban Municipality, Alipore.	.....	Suburban Municipality, Alipore.		
*056787 " "	10,000	Ditto	.....	Ditto		
*056790 " "	2,000	Ditto	.....	Ditto		
*056788 " "	1,000	Ditto	.....	Ditto		
*056797 " "	1,000	Ditto	.....	Ditto		
*056796 " "	1,000	Ditto	.....	Ditto		
*056791 " "	1,000	Ditto	.....	Ditto		
*056798 " "	1,000	Ditto	.....	Ditto		
*056789 " "	500	Ditto	.....	Ditto		
*056790 " "	500	Ditto	.....	Ditto		
*056792 " "	500	Ditto	.....	Ditto		
*056793 " "	500	Ditto	.....	Ditto		
*056794 " "	500	Ditto	.....	Ditto		
*056795 " "	500	Ditto	.....	Ditto		
*056847 " "	500	Ditto	.....	Ditto		
*056848 " "	500	Ditto	.....	Ditto		
*049461 " "	500	Ditto	.....	Ditto		
*109021 " "	2,000	Ditto	.....	Ditto		
*131234 " "	500	Ditto	.....	Ditto		
*111627 " "	500	Ditto	.....	Ditto		
*040799 " "	500	Ditto	.....	Ditto	" 57, dated 15-12-83	Ditto.
*198933 " "	2 000	Controller of Military Accounts.	May 1, 1884	Controller of Military Accounts.	" 77, dated 19-1-85	September 5, 1885.
*072841 " "	500	Bank of Bengal	Nov. 1, 1875	Shama Kanth Chatterjee.	" 9, dated 16-11-86	March 5, 1887
*200570 " "	1,000	Ditto	Nov. 1, 1884	Kristo Kaminee Rudra.	" 14, dated 2-4-87	August 13, 1887
*185916 " "	1,000	Joogul Kishore Lall and Rash Behary Lall	Nov. 1, 1883	Joogul Kishore Lall and Rash Behary Lall.	" 1, dated 26-4-86	January 28, 1888
*093935 " "	500	J. H. Belchambers, W. L Wenger, J S. Sykes, and R. Will'amson.	May 1, 1878	Survivors of the holders.	" $\frac{1366}{D}$, dated 18-1-8	February 25, 1882
*099215 " "	1,000	Baroda Prasad Mookerjee and another.	May 1, 1879	Ishan Chunder Bose	" $\frac{1614}{D}$, dated 6-3-89	August 12, 1882
*107595 " "	500	Ditto	Ditto	Ditto		
*090048 " "	500	Luchmeechand Radhakisen	May 1, 1879	Soobol Chunder Sen	" $\frac{1718}{D}$, dated 28-3-89	August 22, 1882.
*045261 " "	1,000	The Bank of Bengal	Nov. 1, 1873	Byramjee Harmusjee	" $\frac{1705}{D}$, dated 26-3-89	February 25, 1882.
*203852 " "	500	Muty Lall Baral	Nov. 1, 1887	The Delhi and London Bank, Limited.	" $\frac{1433}{D}$, dated 30-1-89	July 27, 1889.
*205064 " "	2,000	Issur Das and Banarasi Das	Nov. 1, 1884	Bhajan Lal	" $\frac{562}{D}$, dated 12-7-89	January 28, 1888
*086119 " "	500	Troylucko Mohinee Dassee	Nov. 1, 1877	Troylucko Mohinee Dassee.	" $\frac{586}{D}$, dated 19-7-89	August 12, 1882.
*052804 " "	500	Gopal Chunder Sreemany	May. 1, 1873	Ram Gopal Pal and Deno Nath Ruckhit	" $\frac{685}{D}$, dated 15-8-89	February 25, 1882
*055837 " "	500	Bijraj Jagam	Ditto	Ditto		
*063409 " "	5,000	Dheer Chand Pal	Nov. 1, 1877	Dheer Chand Pal		
*063410 " "	5,000	Ditto	Ditto	Ditto		
*063411 " "	2,000	Ditto	Ditto	Ditto		
*063412 " "	500	Ditto	Ditto	Ditto		
*063413 " "	500	Ditto	Ditto	Ditto		
*063618 " "	1,500	Ditto	Ditto	Ditto	" $\frac{862}{D}$, dated 26-9-89	Ditto.
*078693 " "	500	National Bank of India, Ld	May 1, 1880	Ram Coomar Chooramoney.	" $\frac{973}{D}$, dated 8-11 89	January 13, 1883.
*066944 " "	500	Bissonath Bakchee	May 1, 1878	Sreemutty Bhabatarini Dabya, administratrix to B. N. Bakchee.	" $\frac{940}{D}$, dated 30-10-89	February 25, 1882.

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† Renewed on Bond

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	R					
*036859 4% 1865	1,000	E. E. J. Tweedie . .	Nov. 1, 1875	Prosono Coomar Bose	Order No. 1022/D, dated 23-11-89	February 25, 1882.
*066583 " "	1,300	The Administrator General, Bengal.	Nov. 1, 1877	C. Dorris . .	" 1014/D, dated 22-11-89	Ditto.
*003330 " "	2,000	Netye Churn Bysack .	Nov. 1, 1872	Juggobundhu Sen .	" 1091/D, dated 11-12-89	Ditto.
*048736 4½% 1872 Now Rd. 4% 1879	1,000	Shumboo Pundoorung .	Jan. 16, 1879	The Deputy Commissioner of Balaghat.	" 1358/D, dated 15-5 80	Ditto.
*056565 " "	10,000	The Bank of Madras . .	Jan. 16, 1876	V. Thavasumatha Nadan.	" 7283/D, dated 24-1-81	Ditto.
*025359 " "	5,000	The Chartered Mercantile Bank of India, London, and China.	July 16, 1877	Davidas Pranjeevandas.	" 767/D, dated 13-12-81	Ditto.
*065269 " "	3,000	Aspinwall & Co. . .	July 16, 1878	Aspinwall . .	" 29, dated 29-11-82	January 13, 1883.
*033562 " "	1,000	P. Valloida Chetty . .	Jan. 16, 1878	Ditto . .		
*033563 " "	1,000	Ditto . . .	Ditto .	Ditto . .		
*033564 " "	1,000	Ditto . . .	Ditto .	Ditto . .		
*012607 " "	1,000	Pundit Sheo Churn . .	Jan. 16, 1872	Pundit Sheo Churn .	" 1583/D, dated 1-3-89 .	February 25, 1882.
*005172 " "	1,000	Bhoobun Mohinee Dassee .	Jan. 16, 1877	Bhoobun Mohinee Dasee.	" 1414/D, dated 26-1-89 .	Ditto.
*034126Rd. "	4,000	Triposore Shashagerow of Aska, Ganjam.	Sept. 15, 1885	Triposore Shashagerow of Aska, Ganjam.	" 842/D, dated 2-1-86 .	September 27, 1884.
*008825 " "	500	J. W. Fordham . .	Jan. 16, 1879	Seeta Nath Mytee .	" 18, dated 10-8-82	January 13, 1883.
*A009862 " "	2,000	The Bank of Bengal . .	July 16, 1880	The Inspector-General of Police, N.-W. Provinces.	Letter No. 216/D, dated 11-6-81	February 25, 1882.
*A005090 " "	5,000	The Agra Bank, Limited .	Ditto .	Ditto . .		
*060633 " "	2,500	Nursing Dass . . .	July 16, 1881	Treasury Officer, Lahore, on behalf of Nursing Dass.	" 131/D, dated 5-6-82 .	August 12, 1882.
*056278 " "	500	Charcoondah Rama Chundriah.	July 16, 1876	Charcoondah Rama Chundriah.	" 1286/D, dated 5-3-87 .	February 25, 1882.
*049224 " "	1,000	Khandas Muncharam .	Jan. 16, 1878	Gurdhunbhai Doyram.	" 1200/D, dated 13-12-88 .	Ditto.
*049225 " "	1,000	Ditto	Ditto .	Ditto . .		
*021728 " "	700	Oriental Bank Corporation	July 16, 1883	Dewan of Mysore .	" 1174/D, dated 10-12-88 .	January 19, 1889.
*A009538Rcd. " "	1,000	Nund Kishore . . .	Jan. 16, 1889	Nund Kishore .	" 366/D, dated 10-6-89 .	July 27, 1889.
*041272 " " "	1,000	C. M. H. Day . . .	Jan. 16, 1875	Vullub Dass Heera Chund.	" 892/D, dated 16-10-89 .	February 25, 1882.
*004614 " " "	800	The Chartered Marcantile Bank of India, London, and China.	Jan. 16, 1872	Khetter Nath Moostophi and Chundergutty Moostophi.	" 1133/D, dated 21-12-89	Ditto.
*005806 4½% 1870	700	The Bank of Madras .	Jan. 15, 1872	Lalladhur Zavir Chand.	" 4478, dated 27-10-75	January 19, 1889.
*000996 " "	500	Chundy Churn Ghose .	July 15, 1873	Chundy Churn Ghose	" 1480, dated 14-6-76	Ditto.
*019100 4½% 1879	3,500	Triposore Shashagerow of Aska, Ganjam.	Sept. 15, 1885	Triposore Shashagerow of Aska, Ganjam.	" 842/D, dated 2-1-86 .	...
*033891 " "	1,000	J. A. Campbell . . .	Sept. 16, 1881	J. A. Campbell .	Order No. 46, dated 11-8-83 .	February 25, 1882.
*000017 Nagpore-Raipur Railway Provincial Debenture Loan of 1879 4½ per cent.	200	Bema Pershad . . .	July 1, 1880	Deputy Commissioner of Jubbulpore, on behalf of the Debenture holders specified opposite.	Letter No. 17, dated 12-8-82	January 13, 1883.
*000097	500	Nirunjan Pershad Sukul .	Ditto .			
*000098	500	Ditto . . .	Ditto .			
*000050	500	Doorga Pershad . .	Ditto .			
*000167	500	Raja Mohip Singh . .	Ditto .			
*000178	500	Sheodat Ram Sukul . .	Ditto .			
*000010 Non-transferable 5% Try Note.	500	Gopika Bai, Manager of Mundir Vithul Rukmai.	Sept. 16, 1874	Gopika Bai, Manager of Mundir Vithul Rukmai.	" 2053, dated 29-6-75	February 25, 1882.
*003488 5% 15 years' Debenture.	1,000	The Bank of Bengal . .	June 1, 1878	Moonshee Purbhodial.	" 8832, dated 5-2-80.	Ditto.

* Duplicates of these notes have been issued.

ACCOUNTS AND FINANCE.

LOANS, &C.

The 24th January, 1890.

No. 417.—In exercise of the powers conferred by section 5 of the Local Authorities Loan Act, XI of 1879, the Governor-General in Council directs the cancellation of the following words in Rule 2 of the Rules for the grant of loans to Local Authorities by the Government, published in the Notification in this Department, No. 15, dated the 1st January, 1889, namely, "and (6) 'Local Board' includes a district board and district council, and any body having like authority beyond the local limits of municipalities and cantonments."

Rule 5 of the same Rules is also cancelled.

E. J. SINKINSON,
Secretary to the Government of India.

LEAVE AND APPOINTMENTS.

The 18th January, 1890.

No. 316.—Mr. D. J. Burbridge, Registrar in the Finance and Commerce Department of the

Government of India, is appointed an Enrolled Officer in class V of the Financial Department, and is posted to the Office of the Comptroller, Burma.

J. F. FINLAY,
Offg. Secretary to the Government of India.

The 23rd January, 1890.

No. 396.—Mr. I. C. Bose, having been relieved of the office of Assistant Comptroller General in charge of the Outside Audit Department by Mr. R. N. Ray, is retransferred to the office of the Accountant General, Bengal.

No. 401.—The services of Surgeon A. Milne, (Bombay Establishment), Officiating Deputy Assay Master, Calcutta, are replaced at the disposal of the Government of Bombay.

E. J. SINKINSON,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 18th January, 1890.

No. 67-*G*.—With reference to Foreign Department Notification, No. 1345-G., dated the 29th July, 1889, Mr. P. Bonenblust, Consular Agent for Russia at Aden, resumed charge of his office on the 26th December, 1889.

The 22nd January, 1890.

No. 242-*I*.—In exercise of the powers conferred by sections 8 and 9 respectively of the Indian Christian Marriage Act, 1872, the Governor-General in Council is pleased—

(*a*) to appoint the Reverend Arnold Crawshaw, the Reverend Samuel Nathaniel and the Reverend John Mark, of the Wesleyan Mission to be Marriage Registrars in respect of all places within the territories of Mysore, including the civil and military station of Bangalore; and—

(*b*) to license the said Reverend Arnold Crawshaw, Reverend Samuel Nathaniel and Reverend John Mark, to grant certificates of marriage between Native Christians within the said territories.

The 23rd January, 1890.

No. 94 *G*.—Lieutenant G. G. J. S. Jones, Bombay Staff Corps, Wing Officer and Adjutant of the Deoli Irregular Force, is appointed to be Station Staff Officer at Deoli, in addition to his other duties, with effect from the 1st December, 1889.

No. 102-*G*.—Captain G. A. Collins, Bengal Staff Corps, Wing Commander and Second in Command of the Merwara Battalion, is granted general leave in India, for one year, with effect from the 15th February, 1890, or subsequent date of departure.

No. 104-*G*.—The following promotion is made in the Deoli Irregular Force, with effect from the 11th December, 1889:—

Cavalry.

Duffadar Uttam Singh to be Jemadar, *vice* Khushhal Singh, invalided.

W. J. CUNINGHAM,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 24th January, 1890.

APPOINTMENTS.

ARMY STAFF.

No. 69.—Colonel K. D. Murray, D.S.O., Assistant Adjutant General, to be First Assistant Adjutant General, *vice* Colonel H. A. Bushman, C.B., whose tenure has expired. Dated 6th January, 1890.

No. 70.—Captain G. C. Kitson, 4th Battalion, King's Royal Rifle Corps, officiating District Staff Officer, 2nd class, to be District Staff Officer, 2nd class, *vice* Brevet Major B. E. Spragge, D.S.O., District Staff Officer, 2nd class, reported unfit to return to duty in India. Dated 17th January, 1890.

HYDERABAD CONTINGENT.

No. 71.—*1st Infantry*—

Lieutenant F. V. Whittall, Bengal Staff Corps, Adjutant, 6th Infantry, to be Adjutant, *vice* Captain G. C. C. Shakespear, vacated on promotion. Dated 12th November, 1889.

No. 72.—*6th Infantry*—

Lieutenant G. S. Frazer, Bengal Staff Corps, Wing Officer, to be Adjutant, *vice* Lieutenant Whittall. Dated 12th November, 1889.

PERSONAL STAFF.

No. 73.—The Viceroy and Governor-General has been pleased to make the following appointment on His Excellency's personal staff, *vice* Brigade Surgeon W. Temple, M.B., V.C., proceeded to England on completion of his tour of foreign service:—

To be Honorary Surgeon.

Brigade Surgeon A. Allan, M.D., Medical Staff.

STAFF CORPS.

No. 74.—The undermentioned officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to confirmation by the Secretary of State for India:—

Lieutenant Herbert Lance Richardson, Yorkshire Light Infantry, Wing Officer, 14th (the Ferozepore Sikh) Regiment of Bengal Infantry,—19th June, 1888.

Lieutenant Cyril Edward Wood, Bedfordshire Regiment, Wing Officer, 17th (The Loyal Purbiya) Regiment of Bengal Infantry,—23rd May, 1888.

FURLOUGH AND LEAVE.

No. 75.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the staff corps, the specified period to count from the date of being struck off duty:—

Colonel W. R. Bunbury, Bengal Staff Corps, Commissariat Department, for one year. Pension service,—32nd year commenced 31st March, 1889.

Major T. H. Goldney, Bengal Staff Corps, 35th (Sikh) Regiment of Bengal Infantry, for one year. Pension service,—23rd year commenced 9th June, 1889.

No. 76.—The undermentioned warrant officer is granted leave to proceed out of India on medical certificate under the leave rules published in clause 187, India Army Circulars, 1889; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from date of leaving India:—

First grade Apothecary W. A. Williams, for one year.

No. 77.—Conductor M. Heenan, Sub-Engineer, 3rd grade, Military Works Department, has been granted by the Secretary of State for India furlough out of India (m. c.) for nine months, under rule I of the regulations of 1875, with effect from the date of embarkation.

No. 78.—The leave granted to Lieutenant S. H. Powell, R.E., Military Works Department, in G. G. O. No. 1079 of 1889, is in and out of India and has effect from the 16th October, 1889.

No. 79.—The undermentioned officers have been granted extensions of leave by the Secretary of State for India:—

Colonel J. H. Crowdy, R.E., (p. a.) for three months.
Captain A. Daniell, Bengal Staff Corps, (p. a.) for two months.
Lieutenant C. R A. Bond, Bengal Staff Corps, (p a.) for three months.
Lieutenant G. H. Boisragon, Bengal Staff Corps, (p. a.) for 16 days.

PROMOTIONS.

No. 80.—The following promotions are made, subject to Her Majesty's approval:—

BENGAL STAFF CORPS.

Lieutenants to be Captains. Dated 22nd January, 1890.

Frank Oswald.
Edward Frederick Henry McSwiney, D.S.O.
George Henry John Moore.
Walter Ernest Phillips.
Henry Frederick Tucker Macartney.
Frank Herbert Hancock.
George Rodney Brown.
Llewellyn James Howell.
James Andrew Brown.

COLONEL'S ALLOWANCE.

No. 81.—The undermentioned officers of the Bengal Staff Corps are admitted to the Colonel's allowance, with effect from the 20th January, 1890:—

Colonel Evelyn Pulteney Gurdon.
Colonel Frederick Thomas Bainbridge.

NATIVE ARMY.

No 82.—*2nd (the Queen's Own) Regiment of Bengal (Light) Infantry*—

Drill-Havildar Bishnáth Tiwári to be Jemadar *vice* Nagesar Upádhya, transferred to the 33rd Regiment of Bengal Infantry, with effect from the 31st October, 1889.

No. 83.—*1st Battalion, 3rd Gurkha Regiment*—

Subadar Pratáb Khattri to be Subadar-Major, Jemadar Jangman Gurúng to be Subadar, and Havildar Karbír Kán to be Jemadar, *vice* Taiji Rawat, deceased, with effect from the 28th November, 1889.

Jemadar Ranjít Rána to be Subadar, and Havildar Deodas Gurúng to be Jemadar, *vice* Bhawán Singh Bísht, transferred to the pension establishment, with effect from the 31st December, 1889.

PUNJAB FRONTIER FORCE.

No. 84.— *5th Punjab Cavalry*—

Kot-Dafadar Bhúp Singh to be Jemadar, *vice* Akbar Sháh, transferred to the pension establishment, with effect from the 29th November, 1889.

No. 85.—*6th Punjab Infantry*—

Jemadar Har-nám Singh to be Subadar, and Havildar Ganga Singh to be Jemadar, *vice* Sádhu Singh, deceased, with effect from the 17th December, 1889.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 86.—*Allahabad Light Horse*—

Mr. Percy Gray to be Second Lieutenant, *vice* Impey, transferred to the supernumerary list.

No. 87.—*Surma Valley Light Horse*—

The Hon'ble James Wallace Quinton, C.S.I., Chief Commissioner of Assam, to be Honorary Colonel, *vice* Dennis FitzPatrick, Esq., C.S.I., vacated.

No. 88.—*Agra Volunteer Rifle Corps*—

Supernumerary Lieutenant F. W. Court (Mussoorie Volunteer Rifle Corps) to be Captain, *vice* Hollingbery, transferred to the supernumerary list.

No. 89.—*Bengal-Nagpur Railway Volunteer Rifle Corps*—

Mr. George Moyle to be Second Lieutenant, *vice* Fraser, promoted. Dated 3rd January, 1890.

RESIGNATIONS.

No. 90.—*2nd Punjab (Simla) Volunteer Rifle Corps*—

Lieutenant W. R. P. Gordon resigns his commission.

No. 91.—*Bengal-Nagpur Railway Volunteer Rifle Corps*—

Captain C. M. Davies resigns his commission.

MILITARY WORKS DEPARTMENT.

PROMOTIONS.

No. 92.—Sub-Conductors Samuel Duke, Jeremiah O'Leary, Michael Walsh, and Louis Murray, are promoted to the rank of Assistant Barrack Master, with effect from the 8th November, 1889.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 24th January, 1890.

Statement of Deposits on account of Estates between the 18th and the 24th January, 1890.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.			Amount paid in India.	Date to which claims will be received.
					R	a.	p.		
Walter Hungerford Pollen.	Lieutenant .	Royal Engineers.	26th March, 1889.	Intestate .	4	0	9	...	...

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 18th January, 1890.

No. 27.—Mr. A. C. Newcombe, Examiner of Accounts, on return from furlough, is posted to the Office of the Examiner of Public Works Accounts, Bombay, as a temporary arrangement.

The 20th January, 1890.

No. 28.—Lieutenant P. G. Twining, R.E., class III, grade 3, of the Superior Revenue Establishment, Locomotive Department, is retransferred to the Engineering Department in the rank of Assistant Engineer, 2nd grade.

No. 29.—With reference to Public Works Department Notification, No. 10, dated the 9th January, 1890, appointing Mr. J. Lightfoot, Auditor of Accounts, Oudh and Rohilkhand Railway, to officiate as Manager of that Railway, Mr. W. C. Hickie, Deputy Auditor, is appointed to officiate as Auditor of Accounts, Oudh and Rohilkhand Railway, in the 4th class of Examiners.

The 21st January 1890.

No. 30.—The following is published for general information :—

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

No. 89-G., dated Calcutta, the 13th January, 1890.

SEPARATION OF LISTS FOR THE PROMOTION OF SUPERINTENDING ENGINEERS OF THE MILITARY WORKS AND PUBLIC WORKS DEPARTMENTS, RESPECTIVELY.

Read—

Public Works Department Resolution Nos. 1450—72-G., dated 29th November 1881.

RESOLUTION.—The number of appointments in the Chief and Superintending Engineer classes sanctioned for the Military Works Department and Public Works Department together are at present distributed as follows:—

	Chief Engineers.	Superintending Engineers.
Military Works Department	1	6
Railway Branch	5	9
Bengal	2	5
North-Western Provinces and Oudh	2	6
Punjab	2	6
Burma	1	3
Other Local Administrations	1	3
	14	38

These appointments are distributed amongst the several classes as follows :—

Chief Engineers, Class I	5
" " " II	5
" " " III	4
TOTAL CHIEF ENGINEERS	14
Superintending Engineer, Class I	13
" " " II	13
" " " III	12
TOTAL SUPERINTENDING ENGINEERS	38

2. The promotion of the officers on the above lists has been hitherto regulated as if all were on one roster for promotion.

3. The Governor-General in Council is pleased to rule that in future there shall be a separate scale for the promotion of Chief and Superintending Engineers of the Military Works and Public Works Departments, respectively.

The scale stands for each Department as follows, in accordance with Public Works Code, Volume I, Chapter I, paras. 44 and 45:—

	Public Works Department.	Military Works Department.
Chief Engineer, Class I	4	1
" " " II	5	...
" " " III	4	...
TOTAL CHIEF ENGINEERS	13	1
Superintending Engineer, Class I	11	2
" " " II	11	2
" " " III	10	2
TOTAL SUPERINTENDING ENGINEERS	32	6

ORDER.—Ordered, that a copy of this Resolution be communicated to the Local Governments, Administrations, and Officers noted on the margin, for information, and that it be published in the *Gazette of India*.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India, Rajputana and Baluchistan.
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Central Division and Lucknow.

Ordered also, that a copy be forwarded to the Military Department.

G. H. D. WALKER,
Under-Secretary to the Government of India.

No. 31.—With reference to Public Works Department Notification No. 291, dated the 20th September 1889, appointing Mr. J. Shaw, Deputy Examiner, to officiate as Examiner of Accounts, Burma State Railways, during the absence of Pundit Prem Nath on privilege leave, Mr. J. A. Ryan, Accountant, 1st grade, and Honorary Assistant Examiner attached to that Railway, officiated as Deputy Examiner of Accounts, *vice* Mr. J. Shaw.

The 22nd January, 1890.

No. 32.—Lieutenant J. R. L. Macdonald, R.E., Assistant Engineer, 1st grade, whose services have been placed at the disposal of the Public Works Department, is posted to the Establishment under the control of the Director General of Railways.

The 23rd January, 1890.

No. 33.—The services of Major W. Pitt, R.E., Executive Engineer, 3rd grade, State Railways, Deputy Manager, North Western Railway, are replaced at the disposal of the Military Department, with effect from the 15th March, 1890.

No. 34.—The unexpired portion of the special leave for two years granted to Mr. H. L. Monk, Executive Engineer, 1st grade, State Railways, in Public Works Department Notification No. 19, dated the 21st January, 1888, is cancelled.

No. 35.—Mr. C. F. H. Macleane, Officiating Superintendent, class IV, Indian Telegraph Department, reverted to his substantive appointment of Assistant Superintendent, class V, 1st grade, with effect from the forenoon of the 15th January, 1890.

The 24th January, 1890.

No. 36.—Rai Sahib Ram Kissen Mukerjee, Assistant Engineer, 1st grade, North-Western Provinces and Oudh, is granted special leave under the terms of Public Works Department No. 1940-41 G., dated 3rd October, 1887, from the 1st February to the 16th June, 1890, both days inclusive.

No. 37.—Mr. F. L. Brown, Examiner of Telegraph Accounts, is granted furlough for eight months out of India under Article 340 of the Civil Service Regulations.

No. 38.—Rai Sahib Mohan Lall Kateha, Assistant Engineer, 1st grade, North-Western Provinces and Oudh, is permitted to retire from the service of Government, with effect from the afternoon of the 16th December, 1889.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 25, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 12th October, 1889.

From the 9th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 2nd November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum. R	a.	p.
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Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page 2 pice.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

ACCOUNTANT GENERAL, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.—ESTABLISHMENT.

Calcutta, the 23rd January, 1890.

No. 1.—Mr. R. H. Smith, Accountant, 1st grade, and Honorary Assistant Examiner, is transferred from the Public Works Accounts Establishment of the Central Provinces to the office of the Examiner of Accounts, Mu Valley Railway.

A. G. BEGBIE, *Lieut.-Colonel, R.E.,*
Offg. Accountant General.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 21st January, 1890.

No. 25.—With reference to Government of India Public Works Department Notification, Telegraph, No 22, dated 16th January, 1890, Mr. C. H. Reynolds, Director, is appointed to the Traffic Branch, and Mr. S. P. W. V. Luke, C.I.E., Officiating Director, is appointed to the Construction Branch.

H. A. MALLOCK,
Director General of Telegraphs.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th January, 1890.

PARTICULARS.	3½ per cent Transfer Loan of 1853-54	4 per cent. Loans							4½ per cent Loans				Transfer Loan of 1879, Seven Shillings per cent Portion.	5 per cent Loan of 1856-57	GRAND TOTAL
		Of 1832-33	Of 1835-36	Of 1842-43	Of 1854-55	Transfer of 1865	Reduced 4 per cent Loan of 1879.	TOTAL.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent Portion.	TOTAL.			
Balance of 31st December, 1889	54,700	11,29,387	25,43,800	2,48,93,600	1,04,02,000	4,06,11,700	2,06,18,900	10,01,99 387	49,700	71,45,500	11,08,16,600	11,80,11,800	1,33,800	32,200	21,84,31,887
Add—															
Amount enfaced at Madras between 1st and 15th January, 1890 . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay between 1st and 15th January, 1890 . .	...	...	...	...	1,00,000	1,000	3,000	1,04,000	...	...	...	...	..	...	1,04,000
Amount enfaced at Calcutta between 1st and 15th January, 1890 . .	...	...	1,000	75,800	62,800	1,03,300	10,500	2,53,400	...	12,500	1,37,500	1,50,000	...	...	4,03,400
	54,700	11,29,387	25,44,800	2,49 69,400	1,05,64,800	4,07,16,000	2,06,32,400	10,05,56,787	49,700	71,58,000	11,09,54,100	11,81,61,800	1,33,800	32,200	21,89,39,287
Deduct—															
Amount written off in the London Registers . .	...	...	19,900	1,06,200	43,900	11,69,000	6,98,500	20,37,500	10,200	10,000	78,500	98,700	...	...	21,36,200
Balance on 15th January, 1890	54,700	11,29,387	25,24,900	2,48,63,200	1,05,20,900	3,95,47,000	1,99,33,900	9,85,19,287	39,500	71,48,000	11,08,75,600	11,80,63,100	1,33,800	32,200	21,68,03,087

NOTE.—From 9th June, 1867, to 15th Nov., 1889, enfaced from India 6,148 lakhs, re transferred from London 5,313 lakhs
" 16th Nov., 1889, to 30th " " " " 18 " " " 12 "
" 1st Dec " to 15th Dec " " " 12 " " " 22 "
" 16th " " to 31st " " " " 9 " " " 11 "
" 1st Jan., 1890, to 15th Jan., 1890 " " 5 " " " 21 "

6,189 lakhs. 5,379 lakhs
5,379 "

Balance against India . 810 lakhs

PUBLIC DEBT OFFICE,
BANK OF BENGAL,
Calcutta, 20th January, 1890

W. D. CRUICKSHANK,
Secretary & Treasurer.

CALCUTTA MINT.

NOTIFICATION.

List of Coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists. (Home Department Resolution No. 46—1668-82, dated 9th October, 1884.)

Register Number.	DESCRIPTION.	Metal.	Value of each coin. R	a	p.	Number of coins available for sale.	REMARKS.
	Found in the Jubbulpore District.						
97	Coins of Hashang State of Malwah	Copper	0	2	0	176	These coins will be available for sale up to and not later than the 25th Sep., 1890
	Found in the Rawal Pindi District.						
99	Kabul Samanta Deva 814—892 A.D.	Silver .	0	5	0	7	
	Found in the Wardha District.						
103	Ahmad Shah Bahadur (Mint Katak)	Silver .	1	0	0	42	
104	Ditto (New Nagpur flag and 9).	Do. .	1	0	0	24	
105	Muhammad Shah (Old Nagpur Symbol—Mint Surat).	Do. .	1	0	0	57	Do. do. 14th Oct., 1890.
	Found in the Shapur District.						
106	Saifuddin Hosein Ourlah . .	Amalgam of silver & copper.	0	2	0	379	
	Found in the Sialkot District.						
108	Muhammad Shah, Emperor of Delhi.	Silver .	1	0	0	44	
	Found in the Shahpur District.						
111	Maizzuddin Muhammad bin Sani, Conqueror of India, A.D. 1193-1205.	Amalgam of silver & copper.	0	4	0	285	Do. do. 6th Nov., 1890.
	Found in the Sarun District.						
116	Alamgir Zani (date top right side)	Silver .	1	4	0	13	
	Found in the Jubbulpore District.						
	Coins of the Mugal Emperors of Delhi.						
122	Mohammad Shah . . .	Silver .	1	4	0	27	
123	Ahmed Shah	Do. .	1	4	0	20	
124	Alamgir	Do. .	1	4	0	23	
	Found in the Sialkot District.						
126	Muhammad Shah, Emperor of Delhi.	Silver .	1	2	0	5	Do. do. 3rd Dec., 1890.
	Found in the Shapur District.						
127	Coins belonging to the reign of Ghiyasuddin Balbon Pathan, Sultan of Delhi.	Amalgam of copper & silver.	0	2	0	138	

CALCUTTA MINT,
The 23rd January, 1890.

A. W. BAIRD, *Lieut.-Colonel, R.E.,*
Master of the Mint.

Statement of the Affairs of the Bank of Bengal for the week ending 21st January, 1890.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid up				2,00,00,000	0	0
Reserve Fund				58,00,000	0	0
Public Deposits at Head Office	98,39,848	8	8	1,92,33,308	13	8
Public Deposits at Branches	93,93,460	5	0			
Other Deposits at Head Office and Branches				3,33,74,620	12	6
Bank Post Bills, &c.				4,54,524	4	3
Sundries				8,43,609	9	1
RUPEES				7,97,06,063	7	6

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				20,29,390	0	0
Other authorised Investments				78,67,186	0	0
Loans on Government and other authorised Securities				1,80,24,728	12	1
Accounts of Credit on Government and other authorised Securities				1,01,80,939	5	10
Bills discounted and purchased				2,08,35,926	13	3
Balances with other Banks				10,72,036	12	7
Bullion				3,96,856	2	6
Dead Stock				12,27,881	2	10
Stamps				13,563	11	0
Sundries				4,83,248	8	0
				6,21,31,757	4	1
Cash and Currency Notes at Head Office	60,21,041	9	1	1,75,74,306	3	5
Cash and Currency Notes at Branches	1,15,53,264	10	4			
RUPEES				7,97,06,063	7	6

By Order of the Directors,

BANK OF BENGAL,
Calcutta, the 23rd January, 1890

R. L. BISS,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 9 per cent.

Percentage 32·6.

Statement of Silver Balance in the Calcutta Mint for the week ending 22nd January, 1890.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 15th January, 1890	10,09,503	
Value of Government silver in the Mint on the same date	11,08,160	21,17,663
ADD—		
Silver received by the Mint during the week on account of the Currency Department	47,247	
Ditto ditto Government	1,17,549	1,64,796
		22,82,459
DEDUCT—		
New coin paid to Reserve Treasury during the week	5,00,000	
Petty items issued for miscellaneous purposes	...	5,00,000
Balance on the evening of the 22nd January, 1890	...	17,82,459
The Balance comprises—		
Silver held on account of the Currency Department	10,42,732	
Ditto ditto Government	7,39,727	17,82,459
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	1,135	
Ditto ditto Government	...	1,135

A. W. BAIRD, *Lieut.-Colonel, R.E.,*
Master of the Mint

CALCUTTA MINT,
The 23rd January, 1890.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 17th January, 1890.

No. 277-G.—Lieutenant S. F. Bayley, Assistant to the Agent to the Governor-General, Ajmere, and Assistant to the General Superintendent, Thagi and Dacoity Department, is granted thirty-one days' privilege leave from 30th December, 1889.

By Order,

E. A. FRASER, *Major,*
First Asst. Agent to the Govr.-Genl., Rajputana.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 14th January, 1890.

No. 43—65.—In conformity with Section 25 of the Negotiable Instruments Act, 1881, the Chief Commissioner of Ajmere-Merwara is pleased to notify that the following is the list of holidays which are gazetted as public holidays to be observed in the Courts and Offices of the

Ajmere-Merwara District during the year 1890:—

No.	Names of Holidays.	Dates.	Days of the week.	No. of days.
	Christian Holidays.			
1	New Year's Day	1st Jan.	Wednesday	1
2	Good Friday	4th Apl.	Friday	1
3	Queen-Empress' Birthday.	24th May	Saturday	1
4	Christmas	25th to 31st Dec.	Thursday to Wednesday	7
			TOTAL	10
	Hindu Holidays.			
1	Shiv Ratri	17th Feb.	Monday	1
2	Holi	7th & 8th Mar.	Friday & Saturday	2
3	Shil Satmi Fair	13th Mar.	Thursday	1
4	Baisakhi Fair	4th May	Sunday	1
5	Raksha Bandhan	31st July	Thursday	1
6	Janm Ashtmi	8th Aug.	Friday	1
7	Sawatri Fair	22nd Sept.	Monday	1
8	Jalhulni Ekadshi	24th Sept.	Wednesday	1
9	Anant Chaudas	27th Sept.	Saturday	1
10	Dasehra	21st to 23rd Oct.	Tuesday to Thursday	3
11	Dipmalka or Diwali	12th & 13th Nov.	Wednesday & Thursday	2
12	Pushkar Fair	22nd to 26th Nov.	Saturday to Wednesday	5
			TOTAL	20
	Mahomedan Holidays.			
1	Urs Khwaja Sahib	24th to 26th Feb.	Monday to Wednesday	3
2	Shab Barat	5th Apl.	Saturday	1
3	Idul Fitar	21st May	Wednesday	1
4	Iduz Zuha	28th July	Monday	1
5	Moharram	25th to 27th Aug.	Monday to Wednesday	3
6	Bara Wafat	27th Oct.	Monday	1
			TOTAL	10

N.B.—There will be two eclipses this year: one solar and the other lunar. The former will take place on Thursday, 17th June, 1890, and the latter on Wednesday, the 26th November, 1890, the holiday for which will be observed on Thursday, the 27th idem.

I.—For English and Vernacular Offices when there are no arrears of work, the last Saturday in every month.

II.—Mahomedan holidays depend on the moon being visible and fall on the day following such event.

III.—Hindu holidays on account of eclipse of the sun fall on the day of such eclipse, but when they are for the eclipse of the moon, they fall on the day following.

IV.—Local holidays may be granted for great festivals or fairs at the discretion of the Commissioner, only when there are no arrears of work.

V.—The Civil Courts vacation commences on the 1st of August and ends on the 30th September. No fresh suits shall during that time be instituted unless of an emergent character, but the Courts will be open for the purpose of clearing off cases instituted before 15th July, and for disposal of any urgent work.

By Order,

E. A. FRASER, *Major*,

First Asst. to the Govr.-Genl.'s Agent, Rajputana, & Chief Commr., Ajmere-Merwara.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATION.

The 17th January, 1890.

No. 2.—Mr. C. E. Hartwell, class I, grade 3, of the Superior Revenue Establishment of State Railways, Traffic Department, is granted furlough for twelve months, with effect from 7th March, 1890, or such subsequent date as he may avail himself of the same.

L. CONWAY-GORDON,

Director-General.

NOTICE.

A monument in the Faridpur Cemetery to a child of the name of Burt needs repair. The friends of the deceased are therefore requested to inform the undersigned if they are willing to repair it.

PURNO CHANDRA RAI,

Depy. Magte. in charge,
for *Magte.*

FARIDPUR MAGTE.'S OFFICE,

The 3rd January, 1890.

POST OFFICE.

NOTIFICATIONS.

Unclaimed Letters held in the Calcutta General Post Office on 21st January, 1890

Dickson, Mrs. E.
Frank, G.
Procton, T. E.

Letters marked "Care of Post Office"

Atkinson, F. S.
Barker, F. W.
Bather, H. R.
Baxter, Mrs.
Belitski, R.
Berkeley, C. M.
Boland, J.
Bolton, J. M. L.
Brown, W.
Burrows, C. J.
Carrapaett, Mr.
Charles, R.
Chatterton, J.
Comar, Mrs. A.
Cooper, H. J.
Cooper, W.
Courage, R.
Courtney, F. S.
Culbard, Mrs. C.
Davis, Mrs. G.
Dickson, Mrs. E.
Douglas, G. P. H.
Drakeford, A.
Duclerc, G P.
Dunlo, Viscount.
Dymond, G. F.
Elliott, K.
Filleid, Rev. S. E. V.
Fisk, F. M.
Flaharty, O. H.
Fletcher, Neil.
Forshaw, H.
Fraiser, H. C.
Francis, A. M.
Franzini, Madame A.
Gellett, Cecil S.
Glover, W. E.
Godwin, George.
Gow, J. F.
Green, W. W.
Greve, E. C.
Hamilton, J R.
Hardy, Mrs. M.
Hawksworth, Mrs.
Hemming, Lieut-Col. D.
Henderson, W. H.
Hewett, A. B.
Hilton, R. W.
Horus, Miss M. L.
Jackson, T.
Johannessen, O. C.
Jones, R. H. W
Keane, J. J.
Keith, Surgeon-Major J. F.
Kleine, Henri.
Lach, R.
Lamb, E. G.
Lambertini, Miss.
Langer, J. O.
Lerco, R.
Levinge, Sir William.
Lindeman, L. K.
Livermore, H. A.
Livewright, R.
Lloyd, Willis.
Long, W.
Lyons, G. B. C.
MacBrayne, L.
Mackenzie, J.
Major, A.
Manual, A. M.
Mathewson, F.
Matthews, J. R.
McAdoo, Mr.
McKenzie, Mrs. D.
McNair, Miss.
McSmith, D.
Menzies, C.
Meyer, A. T.
Morshead. L.
Murling, T. J. R.
Murphy, John.
Newby, C. R. A.
Ogden, J.
O'Mealy, Capt. D'Oyly.
Papamarco, M. & Co.
Patry, Mrs.
Platts, Mrs. S. K.
Powell, F.
Prenter, Miss.
Rawlings, E.
Rennard, J. R.
Ricket, Mrs.
Robart, P.
Rogerson, Miss A.
Roskell, Richard.
Rubie, Phil. C.
Sano, T.
Sevestre, J.
Sheumon, John.
Shrewsbury, Miss.
Shworth, T. K.
Sisam, Rev. W. B.
Skinner, R. H.
Smith, D. M
Smith, M. O.
Soares, F. H.
Steebing, Capt. Arthur.
Sutton, H. C.
Sweet, L.
Taylor, C.
Thomas, G. T.
Thompson & Co.
Thompson, G.
Uphill, T.
Ursite, Johan.
Valentyne, W. K. H.
Waddell, Alex.
Walter, Amhers .
Walter, F.
Webster, Mrs.
Westmacott, H. H.
Williamson, C.
Woodhouse, G.

Registered Letters.

Edwards, C.
Guiseppe, Celestini.
Hogens, Charles.
Keith, Mrs. C.
MacBrayne, L.
MacLeod, D J
Marsland, W.
Menzies, C.
Smith, M. Oswald.
Westmacott, F. H.
Zucker, Moses.

Unclaimed Letters held in the Barrackpore Post Office on the 20th January, 1890.

Cook, F. L.
Cotton, Mrs.
Ceulter, A.
Duff, G. G. K.
Ferguson, W.
Lindsay, W. C.
Mathuson, J.
Parker, C. F.
Peter, H.
Robertson, Jas.
Sells, J. H.
Simpson, Dr. R. J.
Thompson, Jas.
Thomson, J. E.
Wardell, Miss.
Wheeler, Sergeant.

E. HUTTON

Presidency Postmaster, Calcutta.

The 25th January, 1890.

SEA AND FOREIGN MAILS

Mails for	Date of closing at Calcutta.	Route by which despatched.
	1889	
Egypt, Europe, America, Cape Colonies, through United Kingdom	28th Jany.	Per P. & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets) . . .	27th ,,	Ditto.
Mauritius, Mahé, (Scychelles), Mayotte, Nossi Be and Réunion	28th ,,	Ditto.
Zanzibar, Mozambique, Delagoa Bay, Natal and Cape Colonies.	28th ,,	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan . . .	27th ,,	Ditto.
Australia, New Zealand and Tasmania	27th ,,	Ditto.
Madras and Colombo . .	5th Feb.	Per P. & O. Str. *Rossetta.*
Straits, China and Japan . .	6th ,,	Per Steamer *Wingsang.*
Rangoon and Moulmein . .	28th Jany.	Per Steamer *Chanda.*
Ditto ditto . .	31st ,,	Per Steamer *Purnea.*
Akyab, Kyaukpyu, Sandoway and Rangoon	29th ,,	Per Steamer *Pachumba.*
Port Blair	29th ,,	*Viâ* Madras.

N.B.—The letter-box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M. precisely; after which hour Inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna will be received up to 7-30 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7-30 P.M. for despatch by any Foreign Mails despatched the same night.

E. HUTTON,

Presidency Postmaster, Calcutta.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R3-14;* per eight-ounce tin, *R7-4;* per pound tin, *R14.* The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R4-14;* per eight-ounce tin, *R9-4;* per pound tin, *R17-8.* This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سکونا فبري فيوج

يهه دوا کوئينائين کا عمده بدل هی اور کلکته کے بوٹانکل گارڈن يعنے کمپني باغ کے سوپرنٹنڈنٹ صاحب سے هرايک ملازم سرکاري واسطے سرکاري کام اور خيرات کے اور جو کوئي ايک مشت پيس پونڈ خريد کرنے والا هو وه نقد خريد کرنے کي شرط پر نيچے کے لکهے هوئے بهاؤ سے خريد کرسکتا هی يعنے — چار اونس کے ٹين کے تين روپی چوده آنے ; آٹهه اونس کے ٹين کے سات روپی چار آنے ; ايک پونڈ کے ٹين کے چوده روپی '

اور عوام الناس بوٹانکل گارڈن يعنے کمپني باغ کے سوپرنٹنڈنٹ صاحب سے بقيمت نقد نيچے کے لکهے هوئے بهاؤ سے خريد کرسکتے هين يعنے — چار اونس ٹين کے چار روپی چوده آنے ; آٹهه اونس کے ٹين کے نو روپی چار آنے ; ايک پونڈ کے ٹين کے سترا روپی آٹهه آنے '

يهه دوا کلکته کے بڑے بڑے ولايتي اور ديسي دوا خانونمين بکتي هی ماسواے قيمت مذکورۂ بالا کے محصول ڈاک چار اونس ٹين کے چار آنے ; اور آٹهه اونس کے ٹين کے آٹهه آنے اور ايک پونڈ کے ٹين کے باره آنے '

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JOHN ELIOT,

Offg. Meteorological Reporter to the Government of India

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The Calcutta Series is distributed by the Bengal Secretariat, and the Madras, Bombay and Allahabad Series are distributed direct from Madras, Bombay, and Allahabad, respectively.

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„ Superintendent of Government Printing, Bengal.

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☞ *The amounts within parenthesis are for packing and postage.*

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 25, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

Wanted Government Currency Notes.

The following Government Currency Notes are required with reference to a civil suit pending in the Sub-Judge's Court at Gonda, and any Bank, Firm, or private parties happening to possess any of these notes, are respectfully requested to communicate with the undersigned who will be glad to take up the notes from them at a premium of one per cent.—

Note No.	31991,	for	R100
,,	35846,	,,	100
,,	51123,	,,	100
,,	11984,	,,	100
,,	96800,	,,	100
,,	37081,	,,	100
,,	90996,	,,	100
,,	0844,	,,	100
,,	20845,	,,	100
,,	20846,	,,	100
,,	20847,	,,	100
,,	38258,	,,	100
,,	01273,	,,	100
,,	76324,	,,	100
,,	93664,	,,	100
,,	76751,	,,	500
,,	65325,	,,	500
			R2,500

RALLI BROTHERS,
Calcutta.

COUPONS.

Lost.

Three Coupons of R22-8 each, in respect of interest on Government of India 4½ per cent. Rupee loan, 1879, Certificate No. D—00061, for R1 000, for the half-years 15th September, 1889, 15th March and 15th September, 1890, the property of the City Bank, Limited, Threadneedle Street, London. Payment has been stopped at the Public Debt Office, and application has been made for the issue of duplicate coupons.

PROMISSORY NOTES.

Lost or Stolen.

Government Promissory Note No 147973, of 4 per cent. of 1st May, 1865, of R500, belonging to me and last endorsed by Prosad Dass Boral. Payment of this note and interest thereon has been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of me.

PREMNAUTH MULLICK,
25-1, Mullick Street,
Calcutta.

Stolen.

The Government Promissory Note, No. 277803, of 4 per cent. loan of 1865, for R600, originally standing in the name of the Bank of Bengal, and last endorsed to Manohar Lall, the proprietor, by whom it was never endorsed to any one, having been stolen, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

MANOHAR LAL,
Treasury Clerk,
Deputy Commissioner's Office.

SAUGOR,
The 31st December, 1889.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Fifty-second Annual General Meeting of Subscribers of the above institution will be held in the **Dalhousie Institute**, on Wednesday, the 29th January, 1890, at 4 P.M., to receive the report of the Directors and to consider such matters as may then be submitted.

By order of the Directors,

W. H. RYLAND,

Secretary.

CALCUTTA,

The 31st December, 1889.

SUPPLEMENT TO

The Gazette of India.

No. 4.] CALCUTTA, SATURDAY, JANUARY 25, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

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GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Telegraph.

ADMINISTRATION REPORT OF THE INDIAN TELEGRAPH DEPARTMENT FOR THE YEAR 1888-89.

No. 14 T., dated Calcutta, the 18th January 1890.

RESOLUTION,—By the Government of India, Public Works Department.

Read—

Letter from the Director General of Telegraphs, No. 471 T., dated the 12th November 1889, and its enclosure, the Administration Report of the Indian Telegraph Department for the year 1888-89.

OBSERVATIONS.—The Administration Report of the Indian Telegraph Department for the year 1888-89 was submitted by the Director General on November 12th, the same date as in the preceding year. The Report deals with the whole of the system administered by the Director General, with the exception of the Indo-European Telegraph line, the accounts of which have been separately submitted and reviewed.

2. The Capital expenditure of the year amounted to Rs. 17,13,620, of which Rs. 14,58,746, or 83·6 per cent., was for lines, and Rs. 88,711, or 5·08 per cent., was for buildings, the balance being for tools and plant and stores. The Capital expenditure up to the close of the year amounted to Rs. 4,45,21,203, which is divided as follows :—

	Rs	Percentage.
Lines	3,37,22,327	75 74
Buildings	52,25,508	11·74
Tools and Plant	17,69,266	3 97
Stores, Exchange and Suspense Heads	38,04,102	8 55

3. During the year, 1,568 miles of telegraph line and 6,137 miles of wire were put up to facilitate work in connection with the railways under construction

A

or survey in various parts of the country. Among these may be mentioned the Bengal-Nagpur Railway, which took 194 miles of permanent three wires and 130 miles of temporary single wire; the Villapuram-Guntakul State Railway, which took 278 miles of temporary single wire; and the Southern Mahratta Railway, which took 450 miles of extra single wire. The most important new lines constructed for departmental or military purposes were those from Chittagong to Demagiri, 89 miles, and from Loralai to Dera Ghazi Khan, 179 miles. The line from Bhamo to Mogong was in course of construction, and 42 miles of it were finished. This work, the Director General states, is of a very difficult nature, as the line runs through an almost unknown and rough country with exceptionally heavy forest.

4. The following statement shows, for the last five years, the Capital expenditure, the miles of line, wire and cable, and the number of offices open at the close of each year, and may be taken to indicate in a general form the progress which the Department is making in extending telegraphic facilities :—

	Capital expenditure.	Miles of line.	Miles of wire.	Miles of cable.	Departmental and Postal-Combined Telegraph offices opened
	Rs.				
Up to beginning of 1884-85 . . .	3,19,19,558	23,341	68,694	135	349
During 1884-85 . .	34,60,360	2,046	6,279	7	172
„ 1885-86 . .	29,36,842	2,123	6,507	45	113
„ 1886-87 . .	21,11,273	2,524	5,410	9	65
„ 1887-88 . .	23,49,550	1,860	6,627	30	46
„ 1888-89 . .	17,43,620	1,568	6,137	4	52
To end of 1888-89 .	4,45,21,203	33,462	99,654	230	797

5. The following statement shows the Revenue receipts and charges for a period of five years :—

Year.	Gross Receipts.	Charges.	Net Receipts.	Percentage of Net to Gross receipts.	Dividend on Capital.
	Rs.	Rs.	Rs.		
1884-85 . . .	47,27,143	35,59,225	11,67,918	24·7	3·30
1885-86 . . .	51,10,986	36,18,695	14,92,291	29 1	3 89
1886-87 . . .	59,76,131	41,21,873	18,54,258	31·0	4·59
1887-88 . . .	66,28,660	42,92,248	23,36,412	35·2	5 46
1888-89 . . .	63,22,476	43,42,231	19,80,245	31·3	4 45

6. These Gross Receipts are derived from both State and Private messages, inland and foreign, and it is important to distinguish the several sources of revenue. This is done in the following table. A small amount (Rs. 4,336) was also taken at three Provincial offices, and is credited to Provincial Revenues :—

	1887-88.		1888-89.	
	Number.	Value.	Number.	Value.
		Rs.		Rs.
State Inland	535,513	16,43,389	439,558	9,24,556
„ Foreign	6,286	64,268	5,888	55,377
Total State .	541,799	17,07,657	445,446	9,79,933
Private Inland	1,858,005	19,79,173	2,113,526	22,29,013
„ Foreign	403,748	14,81,166	420,026	16,33,436
Total Private .	2,261,753	34,60,339	2,533,552	38,62,449
Grand Total .	2,803,552	51,67,996	2,978,998	48,42,382

7. There has been a great decrease in State telegrams, especially in inland telegrams, and this reduction has taken place mainly in Burma. Half the cost of inland State telegrams in 1887-88, and only one-fifth in 1888-89, was due to messages sent from Burma; this decrease is attributed partly to the pacification of the country, but more largely to the enforcement of cash payments for messages, which curtailed the length even more than the number of the telegrams. The cost of Foreign State telegrams continues to decrease, mainly owing to the use of the Word-Code; the average cost of a telegram was Rs. 84 against Rs. 95 and Rs. 102 in the two preceding years, and in the first three months of the current year the cost fell to Rs. 67.

8. The most satisfactory item in the foregoing table is the growth of private traffic, especially inland. The number of private telegrams increased by 13·73 and their value by 12·59 per cent. above the preceding year—a larger ratio of increase than any previous year has shown. The Director General estimates that about three-quarters of this increase may be due to the opening of new offices and at least one-quarter to the operation of the new tariff which was introduced in 1882. The charge for foreign telegrams to Europe was raised in July 1888 from Rs. 2-13 per word to Rs. 3, which reduced the loss on exchange from Rs. 39,881 to Rs. 592.

9. Of these private messages, 48 per cent. were deferred, 46 per cent. ordinary, and 6 per cent. urgent—ratios which are almost identical with those which obtained in the two preceding years. Urgent State telegrams, on the other hand, which used to be 31 and 32 per cent. of the whole, have fallen this year to 16 per cent., in consequence of the permission to send such messages as "Ordinary" telegrams.

10. The average number of words of each inland message in the various classes was as follows:—

Class.	Urgent.	Ordinary.	Deferred.
State	20	15	22
Private	10	9	10
Press	177	93	152

11. The increase in the working expenses, Rs. 49,983, is entirely accounted for by the increase in the number of signal offices. In other respects there is very little change as compared with last year.

12. The percentage of the total revenue charges due to establishment is as follows:—

Year.	Line Maintenance.				Signalling.			
	Establishment.	Other heads.	Total charges.	Percentage of cost of establishment.	Establishment.	Other heads.	Total charges.	Percentage of cost of establishment.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
1884-85 . . .	6,28,080	3,62,140	9,90,220	63·4	24,53,352	1,15,653	25,69,005	99·3
1885-86 . . .	6,90,204	2,10,418	9,00 622	76·6	25,82,675	1,35,398	27,18,073	95 0
1886-87 . . .	7,12,732	5,12,670	12,25,402	58·1	27,32,671	1,63,800	28,96,471	94 3
1887-88 . . .	7,98,937	4,09,543	12,08,480	66 1	28,84,010	1,99,758	30,83,768	93 5
1888-89 . . .	8,02,161	4,00,930	12,03,091	66·6	29,22,850	2,16,290	31,39,140	93 1

The average cost of signalling for each message dealt with was Rs. 1·05, and the cost of line maintenance per mile of wire was Rs. 12·04.

13. The total number of offices open for the receipt of telegrams at the close of the year was 2,740; of these 1,943 were Railway and Canal offices, 599 were worked by extra-departmental agency, and 198 by the Department. Of the extra-departmental offices, 45 were worked by soldiers, and 552 officered on the new "Combined" system by postal officials who are trained to signal messages as well as to carry on post-office work. There were, at the close of the year, 1,344 telegraph masters and signallers and 17 soldiers on the strength of the establishment. This gives an average of nearly 7 to each of the 198 departmental offices, in which are included of course all the large

central offices. The departmental offices, it may be added, produce about six-sevenths of the total revenue of the Department. Only 670 postal clerks were engaged in working the 552 postal telegraph offices The cost of the Imperial Signalling Establishment proper was Rs. 20,19,087, and that of the Postal-Combined Establishment Rs. 2,02,497.

14. The number of faults that occurred on departmental lines was 1,428, which is 140 less than the previous year. The average duration of the interruption was, however, 22 hours against 19. A cyclone in Ganjam, another in the neighbourhood of Madras, and floods in Upper Burma caused the more serious of the interruptions.

15. The Department was called upon to erect and work field-telegraph lines in connection with the Sikhim, Hazara and Chin expeditions. In all these cases the work was successfully done, and the services of the officers concerned received due recognition from the military authorities. The Director General believes that the difficult problem of a suitable, portable, field-telegraph post has been satisfactorily solved by the use of posts made of wrought iron in four pieces, all fitting inside each other, 18 feet in height, and weighing 40 lbs., to carry two light wires. These underwent a severe test in the Hazara expedition and came through it successfully.

16. There were 925 complaints received during the year as compared with 913 for the previous year. Of these 538 were admitted and 387 rejected. Those admitted are about equally divided under the heads of non-delivery, delay and error. The total number of telegrams, which for various reasons could not be delivered, amounted to 13,555, which is 0·389 per cent. of the whole number sent.

17. Nothing novel is reported in the way of electrical improvements. Twenty-six circuits were worked on the duplex system. Three main circuits, *viz.*, Bombay, Madras, Calcutta-Rangoon, and Calcutta-Agra, were worked on the quadruplex system. Of these the Bombay-Madras circuit of 796 miles is worked direct, and is probably the longest line in the world on which this system has been attempted. Its success is attributed to the substitution of copper for iron wire.

18. The number of telegraphic advices of money remittances transmitted by the Telegraph Department for the Postal Department amounted to 58,770 as compared with 46,420 for the previous year. The Telegraph Department is not concerned with the amount of the remittances.

19. Among the more important telephone lines erected during the year were those for the Mandalay Municipality, for the East Indian Railway at Howrah, and for the North Western Railway in connection with the Khojak Tunnel works. A trial was made of Cardew's vibrating sounders, which transmit signals over a faulty line which cannot be actuated by any other instrument.

20. The Government of India desires to record its satisfaction with the manner in which Colonel Mallock and the officers directly associated with him have administered the Telegraph Department during the year 1888-89.

ORDER.—Ordered, that a copy of this Resolution, and of the Report, be forwarded to the Secretary of State and to the Local Governments and Administrations noted on the margin, and to the Government of Ceylon for information.

The Governments of Madras Bombay, Bengal, the North Western Provinces and Oudh and the Punjab
The Chief Commissioners of the Central Provinces, Burma, Assam, and Coorg
The Residents at Hyderabad and Mysore
The Agents to the Governor General for Central India, Rajputana and Baluchistan.

Also that a copy of this Resolution be forwarded to the Director General of Telegraphs for information.

Also that a copy of this Resolution and of the Report and Appendices A, B and F be forwarded to the Home Department of the Government of India for information, and be published in the *Gazette of India*.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Govt. of India.

ADMINISTRATION REPORT

OF

THE INDIAN TELEGRAPH DEPARTMENT

FOR

1888-89.

I.—GENERAL REVIEW.

Although throughout the year the Indian Telegraph Department and the Indo-European Department have been administered by one Director General, the Administration Report of each is written separately, so as to render the respective operations com arable with those of previous years.

2. The great feature pof the year is the unusual increase of private message traffic, which has sprung from 1,860,390 messages producing ₹19,81,814 to 2,115,863 producing ₹22,31,514. The increase in the number of messages compared with that of the previous year is greater than that of any year since 1882-83, which was the first complete year of the present tariff, and the increase in the receipts on this account is larger than that of any previous year except 1876-77, when the receipts were abnormally high on account of the famine in Southern India. In Foreign Private Traffic the increase in number and receipts on account of messages is fairly satisfactory, but not so great as it was last year. Paras. 19, 26, 36 Para 36. Paras. 27, 37

3. **Finance.**—The capital expenditure during the year was ₹17,43,620, raising the total capital of the Department to ₹4,45,21,203; the working expenses were ₹43,42 23¹; the receipts were ₹63,22,476; giving a surplus of ₹19,80,245, which represents a dividend of 4·45 per cent. Para. 10. Paras. 11. 12. Para. 13.

Omitting the value of State messages and other *pro formâ* revenue, the net receipts by Government were ₹9,60,159, which is the highest net dividend yet reached. Previous to 1882-83 the receipts, exclusive of *pro formâ* revenue, were less than the working expenses; but for that year and since, the net dividend has been as follows:—

Year.	Interest on Capital. ₹
1882-83	0 396
1883-84	*Nil.*
1884-85	1·199
1885-86	1 050
1886-87	0·303
1887-88	1·389
1888-89	2·15

Inclusive of receipts from State messages and *pro formâ* revenue, the dividend for the same years has been—

1882-83	2·77
1883-84	3·56
1884-85	3·30
1885-86	3 89
1886-87	4·59
1887-88	5·46
1888-89	4 45

4. **Traffic.**—State telegrams, inland and foreign, showed a decline of 96,216 in number and ₹7,28,297 in value; a nominal loss, not compensated for by the unusual increase in private message receipts noticed in paragraph 2. The net result is an increase in the number of messages of 175,535 and a decrease in their value of ₹3,26,327. Paras. 19—25. Paras. 28—31. Paras. 36—37.

Para. 52. Press Telegrams gave an increased revenue of ₹19,935.

Paras 58—65. With the object of ascertaining to what extent the increase in revenue from inland messages is due to the present tariff and how much of it is derived from the increased facilities given to the public by the opening of combined offices, an account has been taken of the number of paid telegrams sent from such offices, which shows that 139 offices, originally departmental but transferred to postal agency, produced a revenue of ₹2,79,330 whilst 413 new combined offices produced ₹4,45,177, or a total of ₹7,24,507. Obviously, the revenue from the transferred offices cannot be taken into account in considering the increase due to the combined office system; therefore, the most that can be taken is the sum of ₹4,45,177, to which may perhaps be added an equal sum for the return traffic.

Para. 64

Para. 36. The revenue from inland traffic has increased from ₹19,96,448 in 1882-83 to ₹31,57,905 in 1888-89, showing an increase in six years of ₹11,60,457. It is therefore impossible that more than three-quarters of the increase is due to new offices, and the present tariff must receive its share of the credit of the new revenue. The increase in the number of telegraph offices since 1883, rendered possible by the economical combined office system, besides giving the public greater facilities for ordinary telegraph business, has rendered possible the introduction of the telegraphic money order system, and 58,770 of such orders were transacted during the year.

Para. 34

Para 61. **5. Telegraph Offices.**—There were 552 combined offices open at the end of the year, of which 139 are offices formerly departmental and transferred for economical reasons, 90 have been opened for the convenience of the public within a radius of five miles of a Central Telegraph Office and 323 for branch extensions. It is to these latter that any increase of revenue on this account is due.

Paras 45—47. New departmental and combined offices were opened to the number of 52, whilst 109 were established on railways, making a total for the year of 161 extra offices for public traffic. The total number of telegraph offices in India at the end of the year was 2,740, of which number 797 are departmental and combined, and 1,943 are on railways and canals.

Paras 66 79. **6. Extensions of lines.**—The line mileage was increased by 1,568 miles, and the wire mileage by 6,137 miles. Of the latter, 1,163 miles were trunk wires for facilitating traffic between the departmental telegraph offices.

Para. 72.

Paras 66—68. Of the wire erected during the year the figures are, for departmental purposes 3,321 miles of wire and 4 miles of cable; for railways 2,734 miles; and for canals 105 miles. At the end of the year the department maintained 35,734 miles for railways and 702 miles for canals.

Paras. 76—79. **7. Field Telegraphs.**—Those supplied during the year may be summarised as follows:—

	Miles of wire.	Offices opened.
Sikkim	105	12
Hazara	206	23
Chin	70	3
TOTAL	381	38

Para 77. In the Sikkim expedition a telegraph office was opened at Bhutong at an altitude of 13,500 feet, which was remarkable for being the highest telegraph station in the world.

Para 78. In the Hazara campaign, ground wires which enable a temporary line to be rapidly laid, were used for the first time in India.

This satisfactory manner in which the Field telegraph, with the Hazara Field Force, was worked was brought to the notice of the Government of India by His Excellency the Commander-in-Chief, who, in submitting the despatches of the General Officer Commanding the Force, wrote as follows:—

> "His Excellency cannot refrain from noticing, with special approbation, the Telegraph Department which, although outside the organisation of the army, fulfilled the utmost requirements of a commander in the field. The enterprise with which the telegraph line was carried forward with the advance, and its efficient working throughout, are specially commendable."

His Excellency the Viceroy in Council was also pleased to express much satisfaction, and the services of Mr. R. C. Barker, the officer in charge, were recognised by his being appointed a Companion of the Order of the Indian Empire.

The services rendered by Mr. W. H. M. Hare and his subordinates in connection with the Sikkim Field Telegraph, and the cheerful manner in which they met and overcame all difficulties, were acknowledged by the General Officer Commanding the Force.

Telephones.—The earnings of the Telephone Companies continue to show a small but steady increase. Paras. 90—92.

Twenty-two additional telephone offices were opened by this department.

8. Electrical.—No essential change was made in either of the systems of simplex, duplex or quadruplex telegraphy in use, although some minor improvements were the result of the experiments which are continually being carried on. Paras. 93—98.

9. On the 8th January 1889 the death, at Southsea, was reported of Sir W. B. O'Shaughnessy Brooke, who inaugurated the Electric Telegraph in India, by the construction of a line from Calcutta to Diamond Harbour in October 1851, and whose immediate subsequent operations up to 1856 were described by Earl Dalhousie in his minute, dated 28th February 1856, on his administration of India. This document not being generally accessible, an extract from it, is given in Appendix P. Appendix P.

II.—FINANCE.

10. The Capital account of the Indian Telegraph Department was raised by the expenditure of the year to a total sum of ₹4,45,21,203, as shewn in the following statement:—

	Expenditure during the year.	Expenditure to the end of the year 1887-88.	Expenditure to the end of the year 1888-89.
	₹	₹	₹
Lines	14,58,746	3,22,63,581	3,37,22,327
Buildings	88,711	51,36,797	52,25,508
Tools and Plant	56,652	17,12,614	17,69,266
Stores, Exchange and Suspense heads	1,39,511	36,64,591	38,04,102
TOTAL	17,43,620	4,27,77,583	3,45,21,203

This total of ₹4,45,21,203 does not, however, include an outlay of ₹91,58,325, the cost of lines in Ceylon, experimental lines abandoned, and excess valuation on original lines, which was written off from the capital account some years ago.

11. Revenue Account.—The Receipts and working expenses of 1888-89 are compared below with those of 1887 88:—

RECEIPTS.	1887-88.	1888-89.	EXPENDITURE.	1887-88.	1888-89.
	₹	₹		₹	₹
Message Revenue	51,67,996	48,42,382	Repairs of lines	3,40,355	3,38,075
Receipts from Railways and Canals for rent of lines and instruments for them	12,55,080	12,79,902	Direction	1,71,267	1,83,434
Rent of Private Lines and claims against guarantees	1,18,866	1,07,759	Accounts	63,254	66,789
Sale of books, gazettes, &c.	15,955	18,285	Superintendence	8,10,708	8,19,064
Miscellaneous	36,241	33,995	Line maintenance establishment	2,83,630	2,77,055
News-free and other *pro-formâ* messages	34,522	40,153	Check Office	60,250	60,736
			Signal Offices.		
			Departmental	22,88,539	23,28,339
			Non-departmental	1,37,085	1,44,989
			Minor undertakings	6,503	7,469
			Telegraph Stamps	6,896	9,744
			Stationery and printed forms	1,09,852	85,250
			Other items	13,909	21,387
			Total expenditure	42,92,248	43,4[illegible]
			Net revenue	23,36,412	19,80,245
TOTAL	66,28,660	63,22,476	TOTAL	66,28,660	63,22,476

12. *Working Expenses.*—As compared with 1887-88, these show an increase of Rs. 49,983. The increases under "Direction," "Accounts," and "Superintendence" are due to a smaller share of establishment having been charged to the Capital Account, owing to less expenditure on works during this year. The general increase under establishment has been caused by the annual increments to graded establishments, additional establishment for extensions, and to the new scale of pay to the superior establishment having been in force the whole year. The increase under the charges for "Departmental" and "Non-departmental" Signal offices is accounted for by the increase in the numbers of those offices, alluded to in paragraph 47.

13. *Receipts.*—Under Message Revenue, there is a decrease of R3,25,614, due entirely to a decrease in the number of State messages and their value, which has fallen from R17,07,657 in 1887-88 to R9,79,993. The revenue from Private messages shows a satisfactory increase, having risen from R34,60,339 in 1887-88 to R38,62,449, or an increase of R4,02,110.

14. The receipts from Railways and Canals for rent of wires and instruments have increased by R24,822, which is due to extensions.

15. On account of private lines and guarantees there is a decrease of R11,101, chiefly due to delay in the recovery of certain claims.

16. In the sale of books, gazettes, &c., there is an increase of R2,330, principally due to greater issues of the Telegraph Gazette in Calcutta.

17. Miscellaneous receipts are less than in 1887-88 in consequence of outstanding balances of suspense accounts having been adjusted in that year.

18. *Net Revenue.*—This amounts to R19,80,245 as against R23,36,412 in 1887-88, or a falling off of R3,56,167, which is more than accounted for by the loss of R7,27,644 on State message traffic. Including all receipts, the dividend on the capital expenditure to the end of the year, which amounts to R4,45,21,203, is R4·45 per cent. Omitting the value of State messages and other *pro forma* revenue, the actual net revenue received by Government is R9,60,159, or a dividend on Capital of R2·15 per cent. in addition to the free carriage of all State messages.

III.—TRAFFIC.

19. A detailed return of the number and value of Inland and Foreign paid telegrams, subdivided into the two classes of State and Private, with the corresponding figures for the previous year, will be found in Appendix B. Of this Appendix, the following is an abstract:—

Class of Message	1888-89.		1887-88.	
	No.	Value.	No	Value.
		R		R
State Inland	441,375	9,26,391	537,193	16,45,797
State Foreign	5,888	55,377	6,286	64,268
Total State	447,263	9,81,768	543,479	17,10,065
Private Inland	2,115,863	22,31,514	1,860,390	19,81,814
Private Foreign	420,026	16,33,436	403,748	14,81,166
Total Private	2,535,889	38,64,950	2,264,138	34,62,980
Total State and Private	2,983,152	48,46,718	2,807,617	51,73,045

It will be observed that while State telegrams, both Inland and Foreign, shew a decline in number and value, Private telegrams, both Inland and Foreign, have increased numerically as well as in value, the net result being an increase in number of 175,535 and a decrease in value of R3,26,327.

20. The above abstract includes the telegrams despatched from three offices* the receipts of which are, under special arrangements with the local Governments concerned, credited to Provincial Revenues; their number and values are as follows:—

* False Point.
Dhulia.
Malegaon.

Class of Message.	1888-89.		1887-88.	
	No.	Value.	No.	Value.
		R		R
State	1,817	1,835	1,680	2,408
Private	2,337	2,501	2,385	2,641
Total	4,154	4,336	4,065	5,049

21. Deducting Provincial from gross revenue, the net Imperial message earning of the last two years have been as follows:—

	1888-89.	1887-88.
	R	R
State	9,79,933	17,07,657
Private	38,62,449	34,60,339
Total	48,42,382	51,67,996

22. The percentage of State and Private telegrams, Inland and Foreign, is shewn in the following table:—

Class.	Inland.		Foreign.		Total.	
	No.	Value.	No.	Value.	No.	Value.
State	14·79	19·12	0·19	1·14	14·98	20·26
Private	70·93	46·04	14·09	33·70	85·02	79·74
Total	85·72	65·16	14·28	34·84	100·00	100·00

INLAND STATE TELEGRAMS.

23. Notwithstanding the Hazara, Lushai and Sikkim Expeditions, Inland State telegrams, the value of which in 1887-88 comprised 31·18 per cent. of the total message revenue, fell in 1888-89 to 19·12 per cent. The decrease is partially due to the curtailment of the military operations in Burma, but this cause alone would not account for the marked falling off in the number and value of Inland telegrams on the public service, which suddenly shewed itself from the 1st April 1888. It was on this date that cash payment for State telegrams was enforced in Upper Burma, and it was a peculiar coincidence that not only their number but also their length at once exhibited a decrease, the figures for the two years being as follows:—

Inland State Telegrams sent from Offices in Upper Burma.

	No.	Value.	Average value per message.
		R	R
1887-88	169,084	8,18,776	4·84
1888-89	74,184	1,80,973	2·43

It would certainly appear from these figures that the enforcement of cash payment on public officials imperceptibly deters them from an undue use of the telegraph.

24. With effect from the 1st August 1888 the prohibition to send State telegrams as 'Ordinary' was withdrawn, and from that date such telegrams have been classed 'Urgent,' 'Ordinary' or 'Deferred' at the discretion of the sender.

The effect of this ruling on the figures of the year has been as follows :—

Year.	Percentage of State Telegrams.		
	Urgent.	Ordinary.	Deferred.
1887-88	32·71	3·22	64·07
1888-89	15·93	16·58	67·49

'Urgent' State telegrams have thus been reduced by about one half, while 'ordinary' have increased almost to a corresponding extent. The slight increase in 'deferred' is perhaps traceable to the subsidiary order of Government that when it is not necessary that a reply (by post or wire) should be despatched within office hours of the same day a State telegram should be classed 'deferred.' The average value of state Inland telegram from the four months April to July 1888 was R2·125; that for the eight months August 1888 to March 1889 (after the removal of the prohibition above referred to) was R2·089.

The operation of the three causes above mentioned, *viz.*, the curtailment of military operations in Upper Burma, the enforcement of cash payment for State telegrams in Upper Burma, and the removal of the prohibition against State telegrams being classed 'ordinary,' has resulted in a decrease in Inland telegrams on the public service of 95,818 in number and R7,19,406 in value, being a fall of 17·83 and 43·71 per cent. respectively as compared with the previous year. The number of messages of this class must always depend to a great extent on military operations, and there is little doubt that had it not been for the military operations in Hazara, Sikkim and Lushai, the nominal earnings of the Department under this head would have been still less.

Foreign State Telegrams.

25. The decrease recorded in 1887-88 in the number and value of State telegrams exchanged with places beyond Indian limits continued during the year under review to the extent of 6·38 per cent. in number and 13·83 per cent, in value. The total number of Foreign State telegrams sent and received was 5,888, and the *Indian share* of the charges on these was R55,376. This sum must be multiplied by nine to give approximately the total charges (including the shares of telegraph administrations beyond India) incurred by Government on these messages.

Inland Private Telegrams.

26. A greater than ordinary increase has taken place in this class of traffic which is of course the mainstay of the revenue of the department. As compared with the previous year, the number of Inland Private telegrams is higher by 13·74 per cent. and their value by 12·59 per cent. By the return of collections in each division, given in Appendix B, this increase is shewn to be very general throughout the Department.

Foreign Private Telegrams.

27. Under this head there has been an increase over the previous year of 16,278 in number and R1,52,269 in value, being at the rate of 4·03 and 10·28 per cent. respectively. The increase is about evenly divided between Indian and Transit telegrams.

From the 1st July 1888, the charge to the public on telegrams from India to Europe was, owing to the continued unfavourable exchange, raised from R2-13-0 to R3-0-0 per word, a corresponding increase being made in the rates to other countries. As a result of this measure the loss shown under 'Adjustments' in settlement of accounts with foreign administrations in gold was only R591-10-0 as against R39,881 in the previous year.

28. The average value of a Foreign State telegram during the last ten years has been as follows :—

YEARS.	Average Indian share.	Approximate Total average cost per telegram.	REMARKS.
	R	R	
1879-80	15·16	136	Afghan War.
1880-81	13·83	124	
1881-82	9·42	84	1st year of Word-Code.
1882-83	8·67	76	
1883-84	7·54	67	
1884-85	8·62	77	Despatch of Indian Force to Egypt.
1885-86	15·74	141	Extensive military preparations in Baluchistan; Afghan Boundary Commission; Occupation of Upper Burma.
1886-87	11·37	102	Military operations in Upper Burma.
1887-88	10·57	95	
1888-89	9·40	84	Military operations in Upper Burma, Hazara, Sikkim and Lushai.

It will be observed that the cost of Government telegrams to and from places beyond Indian limits is largely influenced by political occurrences. These cause lengthy telegrams in figure cipher, and the transmission of each figure between India and Europe costs one rupee. Instances have occurred of cipher telegrams costing from four to five thousand rupees.

Effect of the Word-Code for Foreign State Telegrams on their cost.

29. On cipher messages the Word-Code for Foreign State telegrams which was first used in 1881 can exercise no effect; but the saving, otherwise resulting from its use, is apparent from the above table. In estimating this saving it is to be remembered that the tariff for Foreign telegrams has been raised by 10 per cent. during the period in question. For three months of the current year the average charge on a Foreign State telegram has fallen to R67 per message, about $\frac{8}{9}$ of which is money paid out to other administrations. A new and more comprehensive edition of the Word-Code, now in the press, will, it is hoped, result in still greater economy in this direction.

Classification of Inland Telegrams.

30. The following abstract shews the number and value of Inland State, Private, and Press telegrams and their classification under Urgent, Ordinary and Deferred :—

CLASS.	URGENT.		ORDINARY.		DEFERRED.		TOTAL.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.
		R		R		R		R
State	70,312	3,64,026	73,164	1,44,810	297,899	4,18,207	4,41,375	9,27,043
Private	130,839	3,28,070	961,942	11,58,001	998,320	6,66,551	20,91,107	21,52,622
Press	1,336	14,836	9,251	27,160	14,169	33,879	24,756	75,875
TOTAL	202,487	7,06,932	†1,044,357	†13,29,971	1,310,394	11,18,637	2,557,238	*31,55,540

31. Of the State and Private Inland paid telegrams carried during the year. 7·92 per cent. were classed 'Urgent,' 40·84 per cent. 'Ordinary' and 51·24 per cent, 'Deferred,': the cause of the decrease under 'Urgent' is due to the new ruling in respect of State telegrams as explained in paragraph 24. The following is a

* Exclusive of R13,975 on account of fees for abbreviated addresses, and a debit adjustment of R11,609.

† Includes 58,770 telegraph money orders advices, value R58,770.

detailed statement of the classification of State, Private and Press telegrams for the year as compared with previous years :—

CLASS.	1888-89.	1887-88.	Average of five years from 1883-84 to 1887-88.
State.			
Deferred	67·49	64·07	59·95
Ordinary	16·58	3·22	8·97
Urgent	15·93	32 71	31·08
TOTAL	100·00	100·00	100·00
Private.			
Deferred	47·74	47·34	47·22
Ordinary	46·01	46·65	46·37
Urgent	6 25	6 01	6·41
TOTAL	100·00	100·00	100·00
Press.			
Deferred	57·23	56·90	51·27
Ordinary	37·38	36·78	41·31
Urgent	5·39	6·32	7·42
TOTAL	100·00	100·00	100·00

Inland Tariff.

32. It will be observed that as regards Private traffic the proportion of Urgent, Ordinary and Deferred telegrams has practically undergone no variation in the last six years: the cheap service of the deferred system appears to satisfy the popular requirements of the country. It need scarcely be pointed out that had the moiety of Inland Traffic, now disposed of at leisure as "deferred," to be carried with equal expedition to that classed as Ordinary, a heavy expenditure for additional wires, apparatus and signallers would be necessary.

33. The following translated extracts are from an article by M. Linckens, Commissioner in the General Direction of Dutch Posts and Telegraphs, on "Telegraphy regarded from a financial point of view (High speed and low speed)" originally published in the *Journal des Economistes* and reproduced in the *Electrical Review*: they will be seen to have an important bearing on the Indian Inland Tariff, and it is gratifying to find that an administrative measure adopted in India seven years ago is now advocated as the remedy for the financial failure of the telegraphic service of almost all the European States.

After shewing from the example of Switzerland that a rise of charges has not the desired result, that a very low and uniform tariff on the basis of letter postage is equally inapplicable, since "the post can double its traffic with a slight increase of outlay, whilst in the telegraph a small increase of despatches would suffice to require new wires, new apparatus and new officials," M. Linckens proceeds to say:—

"The means which, in my opinion, whilst developing the traffic would increase the returns, and the application of which would direct the institution towards its double object, consists in the classification of the despatches under three heads:

1. Telegrams for accelerated transmission (urgent telegrams) to be sent in preference to despatches of the following classes.
2. Telegrams for normal transmission.
3. Telegrams at low speed (with a reduction of price) to be sent after the despatches of the second class have been finished.

We may first note that with the exception of the four following States, Great Britain, Bulgaria, Norway and Switzerland, 'urgent telegrams' are already admitted in European relations, and let us observe that these full speed correspondences, the utility of which is duly recognised, do not come in in such numbers that their treatment can sensibly affect the rapidity of transmission of ordinary telegrams. Further, if the number of the former increased so as to become an

obstacle to the free disposal of the general correspondence, the extra fees which would be charged would largely contribute to the expenses of laying down and operating new wires and apparatus for multiple transmission where the want was felt.

The telegram of the third class (low speed) which would be the complement of the urgency telegrams (high speed) has not yet made its appearance in Europe.

I have shewn elsewhere what might be expected from a reduction of charges for correspondences which might undergo a delay in transmission without running the risk of failing in their objects. These telegrams would be numerous, seeing that there are thousands of circumstances in life in which the telegraph would be utilised, to get rid of small epistolary jobs which generally cost more time than we care to devote to them. And as the transmission of slow telegrams might be effected at moments when at present the wires are unoccupied, without increasing the outlay, the profits would accrue to the Treasury.

On the lines which are now idle for the greatest part of the day, the creation of a class of cheap telegrams between the offices on such lines would be equivalent to a general reduction of charges, and the results which might be involved would not necessitate any increase in the means of transmission.

* * * * * * * *

It remains merely to shew the advantages of the system proposed. These advantages would appear:—

1. In an increased transmission power of the system of wires, by leaving to the last place the transmission of telegrams which will bear delay, we should enlarge the means of action for business hours, which would enable us, without additional expense in wages, to increase the total number of transmissions effected on the totality of lines in a given time."

There is nothing to shew that M. Linckens was aware that his proposal had been forestalled by India, and it would appear that in independently working out the scheme, he has brought forward much the same arguments as those which in 1881 induced the Government of India to sanction the present Inland Tariff.

Telegraphic Money Orders.

34. As Agent for the Postal Department, which collects the usual commission for Inland money orders, the Telegraph Department carried during the year 58,770 telegraphic advices of remittances under this head, at a fixed charge of one rupee each, irrespective of their length. The rules define a telegraphic money order as an order granted by one Post Office for the payment of a sum of money through the agency of another, the remittance being advised from one to the other by a telegraphic advice. The duties of the Telegraph Department in connection therewith are confined to the transmission of telegraphic advices, and the Telegraph Department has no dealings with remitters or payees, nor any concern with the amounts remitted or contents of the telegrams. The increase in the number of telegraphic advices carried, as compared with the previous year, is 12,350, or 20 66 per cent.

Total number of operations in signalling Telegrams.

35. The total number of signalling operations entailed by the sending, repeating at intermediate stations, and receiving at the station of destination, of the traffic of the year, both paid and free, has been as follows, as compared with previous years—

1881-82	6,719,621
1882-83	7,862,671
1883-84	8,271,509
1884-85	9,776,896
1885-86	12,177,387
1886-87	14,096,713
1887-88	15,929,199
1888-89	16,686,085

These figures shew that the work of the signalling staff has doubled every sixth year. The average number of signalling operations entailed in the disposal of each message during the year under review was 5·14.

36. Inland Traffic.—The fluctuations in the number and value of Inland State and Private messages during the last seven years are shewn in the figures given below, from which the steady growth of private messages and the variations due to political causes of State messages will be seen. The results for the year under the two heads have been reviewed in paragraphs 23 and 26:—

YEAR.	STATE.						PRIVATE.						TOTAL.						Number of departmental offices remaining open at the close of each year.
	Number.	Value.	Percentage of number compared with previous year.		Percentage of value compared with previous year.		Number.	Value.	Percentage of number compared with previous year		Percentage of value compared with previous year.		Number.	Value.	Percentage of number compared with previous year.		Percentage of value compared with previous year		
			Increase.	Decrease.	Increase.	Decrease.			Increase.	Decrease.	Increase.	Decrease.			Increase.	Decrease.	Increase.	Decrease.	
		R						R						R					
1882-83 .	253,731	6,09,818	3·21	...	...	12·69	1,189,437	13,86,630	14·90	...	5·30	...	1,443,168	19,96,448	12·66	...	...	0·93	314
1883-84 .	226,840	4,71,232	...	10·60	...	22·73	1,236,140	14,15,754	3·92	...	2·10	...	1,462,980	18,86,986	1·37	...	...	5·48	349
1884-85 .	286,966	6,63,649	26·50	...	40·83	...	1,364,814	15,04,633	10·40	...	6·27	...	1,651,780	21,68,282	12·90	...	14·90	...	521
1885-86 .	382,732	9,24,445	33·37	...	39·29	...	1,527,990	16,38,165	11·95	...	8·87	...	1,910,722	25,62,610	15·67	...	18·18	...	634
1886-87 .	452,277	16,20,626	18·17	...	75·30	...	1,683,758	18,17,798	10·19	...	10·96	..	2,136,035	34,38,424	11·79	...	34·17	...	699
1887-88 .	537,193	16,45,797	18·77	...	1·55	...	1,860,390	19,81,814	10·49	...	9·02	...	2,397,583	36,27,611	12·24	...	5·50	...	745
1888-89 .	441,375	9,26,391	...	17·83	...	43·71	2,115,863	22,31,514	13·73	..	12·59	...	2,557,238	31,57,905	6·65	...	...	12·94	797

37. **Foreign Traffic**.—The following table gives for Foreign Traffic the figures corresponding to those shewn in the preceding paragraph for Inland Traffic. The cause of the decrease in Foreign State Messages has been explained in paragraphs 25 and 27 :—

YEAR.	STATE.						PRIVATE.						TOTAL.					
	Number	Indian share of charge.	Percentage of number compared with previous year.		Percentage of value compared with previous year.		Number.	Indian share of charge.	Percentage of number compared with previous year.		Percentage of value compared with previous year.		Number	Indian share of charge.	Percentage of number compared with previous year.		Percentage of value compared with previous year.	
			Increase.	Decrease.	Increase.	Decrease.			Increase.	Decrease.	Increase.	Decrease			Increase.	Decrease.	Increase	Decrease.
		R						R						R				
1882-83 . .	5,473	47,491	28·18	...	18·02	...	350,538	12,31,669	6 82	..	6·59	...	356,011	12,79,160	7·10	...	6·98	...
1883-84 . .	4,918	37,124	...	10·15	...	21·82	357,616	12,95,957	2·01	...	5·21	...	362,534	13,33,081	1 83	...	4·21	...
1884-85 . .	6,088	52,493	23·79	...	41·39	..	360,229	12,77,253	0·73	...	...	1·44	366,317	13,29,746	1·04	...	...	0·25
1885-86 . .	8,105	1,27,617	33·13	..	143·11	...	371,111	12,70,825	3·02	...	...	0 50	379,216	13,98,442	3·52	..	5·16	...
1886-87 . .	6,898	78,494	...	14·89	...	38·49	373 893	13,13 321	0·74	...	3·34	...	380,791	13,91,815	0·41	...	...	0·47
1887-88 . .	6,286	64,268	...	8 87	...	18·12	403,748	14,81,166	7 98	...	12·78	...	410,034	15,45,434	7·67	...	11·03	...
1888-89 . .	5,888	55,377	...	6·33	...	13·83	420,026	16,33,436	4·03	...	10 28	.	425,914	16,88,813	3·87	...	9·27	...

Communication between India and Europe.

38. Appendix C gives in detail the percentage of traffic passing by the Suez, Teheran and Turkish routes to and from India since 1871-72.

The comparative results for the last five years are as follows:—

Route.		1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
Red Sea	*viâ* Suez .	55·50	52·08	58·23	64·01	54·16
Indo-European	„ Teheran .	43·03	46·55	40·67	34·50	43·92
	„ Turkey .	1·47	1·37	1·10	1·49	1·92
	TOTAL .	100·00	100·00	100·00	100·00	100·00

The decrease in the traffic carried by the Red Sea route and the corresponding increase by the Indo-European lines were due to both the cables between Bombay and Aden having been interrupted for 32 days in August and September 1888.

Communication with the Straits, China, Australia, &c.

39. All telegraphic communication with Australia was cut off from the 30th June to the 18th July 1888, by the failure of the two cables between Java and Australia: one cable was repaired on the latter date and the second on the 7th August 1888. The cable between Madras and Penang was interrupted from the 22nd September to the 13th October 1888, necessitating the diversion of Eastward traffic *viâ* the Indian land lines to Elephant Point (Rangoon) and thence by cable to Penang. The cable between Elephant Point and Penang was interrupted from the 2nd to the 8th of January 1889.

Principal Interruptions on International Routes.

40.

Bombay to Aden . .	. 11th August to 12th September 1888.
Madras to Penang . .	. 22nd September to 13th October 1888.
Banjoewanjie to Port Darwin	. 30th June to 18th July 1888.
Elephant Point to Penang	. 2nd to 8th January 1889.
Saigon to Hongkong .	. 28th to 30th April 1888.

Indo-Siam Line.

41. There was a considerable increase in the traffic carried by this alternative route between India, Bangkok and Saigon, 1,214 telegrams to and from India having been exchanged as against 832 during the previous year. The number passing through India by this route also increased in about the same proportion.

There was a slight improvement in the working of this line beyond the Indian frontier during the year, but very much remains to be done before it can be regarded as a reliable international route. The northern route starting from Moulmein *viâ* Raheng was interrupted for 270 days during the year as against practically the whole of the previous year. The southern route from Tavoy *viâ* Kanburi was interrupted for 50 days as against 80 days during the previous year. Within the Indian frontier the only serious interruption was one of 7 days caused by the line being cut by dacoits between Yeh and Tavoy in June 1888. The line from Bangkok to Saigon did not work so well as during the previous year, the number of days it was interruped having been 80 as against 57 in 1887-88.

Principal International Extensions.

42. In China the Island of Formosa was connected by cable with the Pescadore Islands: several extensions were made in the interior, and the line towards the Indian frontier was opened to Yung Chang about 30 miles east of Momein and probably not more than 150 miles from Bhamo. There were no other extensions of any importance or of interest to India.

International Tariffs.

43. These are fixed in francs and the administration which collects the whole charge from the public has to pay the shares of the other administrations in-

terested, in gold: provision is accordingly made in the International Convention that every State which is a party to that convention shall notify the ratio of the currency of the country to the franc, and that the charge collected shall be based on this ratio. The continued depreciation of silver rendered it necessary in July 1888 to raise the equivalent of the franc from 0·56 to 0·60 of a rupee and the charges to the public had to be raised accordingly; that to Europe from stations west of Chittagong being enhanced from ₹2-13-0 to ₹3 per word. As explained in paragraph 27, this measure practically eliminated the loss which India had for some time been incurring in adjusting accounts with other telegraph systems.

The unremunerative rate of six pence per word, which competition between the several Atlantic Cable Companies had in 1886 caused to be adopted between Europe and North America, was from the 1st September 1888 raised to one shilling per word. Two additional cables belonging to the Western Union Telegraph Company, which had previously been reserved for special traffic, were from the 1st October 1888 thrown open to International Traffic generally.

Traffic Statistics.

44 Diagrams A and B give the number and value respectively of Inland and Foreign Paid telegrams as far back as the record is available.

45. Appendix D is a classified abstract of Signal Offices, grouped according to the number of messages sent from each, year by year, since 1877-78.

46. Appendix E shows the number of signal offices open in each Division at the close of the year. The number of departmental, including "combined" offices open on the 31st March 1889 was 797: the Department supervised 1,592 Railway and Canal Telegraph offices, of which it also provided the apparatus, and of these 1,334 were available for public messages: there were also 675 Railway Telegraph offices managed entirely by Railway Companies, of which 609 were open to the public.

47. The total number of telegraph offices open to the public at the end of each of the past five years is shown below :—

	1884-85.	1885-86.	1886-87	1887-88.	1888-89.
Departmental and Postal Combined	521	634	699	745	797
Railway and Canal Offices .	1,514	1,577	1,690	1,834	1,943
TOTAL	2,035	2,211	2,389	2,579	2,740

Appendix M is a list, arranged by Provinces, of departmental offices opened during the year, *viz.* :—

Assam	2
Bengal	13
Bombay	5
Burma	16
Central Provinces	1
Kathiawar	4
Madras	19
Mysore	2
North-Western Provinces and Oudh	19
Punjab	4
Rajputana	2
Sind	1
Travancore	2
Offices opened in connection with the Sikkim expedition .	8
Offices opened in connection with the Hazara expedition . .	23
Offices opened in connection with His Excellency the Viceroy's Tour	3
Offices opened in connection with His Excellency the Commander-in-Chief's Tour.	4
TOTAL .	128
The number closed * (permanently or temporarily) . . .	76
Leaving a net increase of	52

or a percentage of 6·98.

* For particulars see Appendix N.

The 797 Departmental and Postal-Combined offices were worked as shewn below:—

By the Post Office (*see* paragraphs 58 to 65)	552
„ Soldiers	45
„ a clerk of a Public Office	1
„ a Light-house-keeper	1
Total worked by extra-Departmental Agency	599
„ „ „ purely Departmental Agency	198
TOTAL	797

Speed of transmission.

48. In the following table and in Diagram C are given the average time intervals occupied in the transmission* of telegrams (excluding deferred) over the principal main routes during the past five years:—

	1884-85.		1885-86.		1886-87.		1887-88.		1888-89.	
	H.	M.	H.	M.	H.	M.	H.	M.	H.	M.
Calcutta to Karachi	0	57	0	51	0	51	0	32	0	36
Karachi to Calcutta	0	35	0	36	0	35	0	20	0	20
Calcutta to Bombay	0	47	0	34	0	40	0	34	0	44
Bombay to Calcutta	0	48	0	36	0	43	0	31	0	31
Calcutta to Madras	1	1	0	50	0	54	0	34	0	30
Madras to Calcutta	0	59	0	46	0	59	0	45	0	33
Madras to Bombay	0	33	0	33	0	24	0	27	0	17
Bombay to Madras	0	28	0	36	0	32	0	31	0	17
Bombay to Karachi	0	35	0	31	0	28	0	24	0	20
Karachi to Bombay	0	24	0	21	0	14	0	17	0	13
Rangoon to Calcutta	2	10	1	22	3	17	2	22	1	30

In only two cases has there been a falling off in the speed of transmission, *viz.*, Calcutta to Karachi and Calcutta to Bombay. This is accounted for by the deversion *viâ* Elephant Point and Calcutta of a larger proportion of the trans-Indian traffic, the number of Foreign telegrams by this route for the year having been 47,415 against 18,333 for the previous year: this increase thrown upon the heavily worked lines from Calcutta to Bombay and Karachi necessarily caused a decrease in average speed: the same cause afforded relief to the normal Foreign transit route between Bombay and Madras which it will be observed exhibits an improvement over the previous year. The most striking increase of speed in transmission, however, is observable on the line from Rangoon to Calcutta where the erection of an additional wire has almost halved the average time in transmission. This extra wire has enabled Calcutta and Elephant Point to dispose of Foreign telegrams direct without the necessity for repetition at any intermediate office. It must also be explained that these figures include, 'ordinary' telegrams and are no criterion of the speed at which Foreign telegrams all of which are classed 'Urgent' are disposed of.

Complaints.

49. Appendix F contains particulars of all complaints, in respect of telegrams, made to the Check Office by the public during the year, those concerning this administration being separately shewn from those in which other Telegraph systems were in fault. In the former category 925 complaints were received of which 368 were groundless and 19 were rejected for want of the particulars necessary to admit of their being investigated: the percentage of messages which formed the subject of complaint (admitted and rejected) was ·028 against ·029 during the previous year. In the return of complaints in which other Telegraph Administrations were in fault in respect of telegrams jointly transmitted over their systems and that of this Department, the complaints received amounted to 650 of which 339 were admitted as against 287 for the previous year.

* To save the labour of compiling the real average delay from the actual time occupied in transmission of *all* telegrams, the averages above referred to are calculated on the mean of the daily maximum and minimum delay on each route.

News-Free and Concessional Telegrams.

50. 754 telegrams sent free for public information, such as Mail Steamer Reports, were transmitted during the year to the nominal value of ₹31,237-4-0 as against 933 valued at ₹28,909-3-0 during the previous year. The increased average value per telegram is due to the greater number of stations to which the news was transmitted.

There were also carried free 1,654 telegrams of the value of ₹8,915-13-0 on the service of the French and Portuguese Governments and of the Kalat State. By special agreements no charge is made for these.

Traffic interchanged with Railways and Canals.

51. The number of telegrams interchanged with Railway and Canal systems during the past five years has been as follows :—

	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
Transferred to Railways, &c. .	132,330	124,288	118,764	100,469	105,881
Received from Railways, &c. .	*185,261	†201,264	‡236,152	§236,455	‖257,645
TOTAL .	317,591	325,552	354,916	336,924	363,526

Press Telegrams.

52. Appendix G is a statement of the number and value of Inland and Foreign Press telegrams during each month of the year. An abstract of the yearly totals for the last five years given below shews that Inland Press business, which had for the previous three years been nearly stationary, increased during the year by more than 54 per cent. in number and 32 per cent. in value, while the increase of Foreign Press business is also satisfactory :—

YEARS.	INLAND.		FOREIGN.		TOTAL.		REMARKS.
	No.	Value.	No.	Value.	No.	Value.	
		₹		₹			
1884-85 . .	12,996	49,347	877	3,937	13,873	53,284	
1885-86 . .	15,175	57,985	975	11,442	16,150	69,427	
1886-87 . .	15,963	57,167	1,522	12,573	17,485	69,740	
1887-88 . .	16,040	57,413	1,824	15,125	17,864	72,538	
1888-89 . .	24,756	75,876	2,232	16,597	26,988	92,473	

Undelivered Telegrams.

53. A comparative statement for the past two years of the number of telegrams which for various reasons could not be delivered is given below. The

* Includes 857 Foreign telegrams originating on Railway lines and transferred to this Department.
† " 716 " " " " " " " " "
‡ " 525 " " " " " " " " "
§ " 558 " " " " " " " " "
‖ " 630 " " " " " " " " "

total percentage of undelivered telegrams is ·389 against ·409 for the previous year:

Cause of non-delivery.	1887-88.		1888-89	
	No	Percentage.	No.	Percentage
1. Not found address insufficient	2,365	·073	2,209	·063
2. Not found at address given	3,933	·122	3,636	·104
3. Address changed in transmission	51	·002	85	·002
4 Left station; new address not known	597	·018	697	·020
5. Left India	208	·006	214	·006
6. Left for original station	1,950	·061	2,123	·061
7. Returned by Dead Letter Office	2,750	·085	3,193	·092
8. Addressee, or address given, unknown	901	·028	1,071	031
9. Refused	177	·005	128	·004
10. Other reasons	187	006	199	·006
Total	13,119	406	13,555	·389

Signalling Establishment.

54. At the close of the year there were 1,344 Departmental Telegraph Masters and Signallers, and 17 Non-commissioned Officers on the Unattached list on the strength of the Establishment. 249 Military Signallers were employed in Departmental, including Field Service, Telegraph Offices; and 670 Postal clerks, 3 Lighthouse-keepers, 6 inspectors, 2 temporary signallers and 1 clerk in a public office, were also more or less employed on telegraph duties.

55. The number of soldiers who obtained certificates of having been trained in telegraphy during the year was 188, and at its close 184 were under instruction.

56. The casualties in the Departmental Signalling Staff amounted to 54 from the causes, noted in the margin, being a percentage of 3·95 as against 4·27 during the previous year. It is satisfactory to notice a decrease from 11 to 3 in the number of men who were dismissed for misconduct.

Died	16
Dismissed	3
Invalided	12
Resigned	16
Retired	5
Transferred to other departments	2
Total	54

57. The list of efficient members of Volunteer Corps in the Telegraph Department at the end of the year showed a strength of 434 against 404 for the previous year.

58. **Post Office Agency.**—The means for opening a number of branch or feeder Telegraph extensions rendered possible by the economical Post Office Agency or Combined Office system, which was introduced in 1883, were utilised to as great an extent as funds for the construction of the necessary lines were available. During the six years this scheme has been in operation it has enabled the Telegraph Department to open 413 new Local and Branch Telegraph Offices. So far as can be ascertained the field for extensions of this nature is limited only by the funds which can be spared for extensions. There are at present many places known of to which the Telegraph might be extended with every prospect of a remunerative return on expenditure, but it is evident that for financial reasons such extensions can only be made by degrees.

59. It has not been previously explained that offices opened under this system may be grouped under three classes, *viz.*:—

I. Departmental Transferred.—These are offices of small technical importance, the management of which can be entrusted to a cheaper agency than to that of a skilled Telegraph Master and which have been transferred, for economical reasons, to Post Office management. The transfer of these has not increased the receipts but has reduced the expenditure.

II. Local Offices—These are offices, newly open under Post Office management, within 5 miles of the Central Telegraph Offices, the opening of

which, entirely for the convenience of the public, has caused an increase of expenditure with probably little increase of revenue.

III. Branch Offices.—These are offices which have been newly opened under Post Office management at a distance of more than 5 miles from a Central Telegraph Office, entailing some capital expenditure, but which the aid afforded by the cheaper agency of the Postal Department has enabled to be profitably worked. Such offices bring in an entirely new revenue, not only by their own receipts, but by the return traffic to them.

60. The gross increase in the number of offices worked by the agency of the Post Office during the year was 77; on the other hand, 10 were closed as financially unsuccessful and one was transferred to departmental management, making the net increase 66.

I.—Departmental Transferred	18
II.—Local	8
III.—Branch	51
TOTAL	77

61. The number of Combined Offices at the close of the year, under the three classes described above was—

I.—Departmental Transferred	139
II.—Local	90
III.—Branch	323
TOTAL	552

62. To open the 59 new offices it was necessary to construct 348 miles of single wire lines and erect 1,009 miles of wire on existing supports. The number of Combined Offices opened year by year and the mileage of line and wire thereby entailed is shown in the following statement:—

YEAR.	NUMBER OF COMBINED OFFICES OPEN ON 31ST MARCH.		MILEAGE OF LINE AND WIRE ADDED IN CONNECTION WITH THESE EXTENSIONS.	
	Transferred to Postal Agency.	New	New wire on existing supports.	New supports and wire.
1883-84	24	31	612	405
1884-85	73	194	636	1,216
1885-86	92	296	1,662	2,150
1886-87	114	326	1,851	2,434
1887-88	125	361	2,193	2,802
1888-89	139	413	3,202	3,150
Net additions during 1888-89	14	52	1,009	348

63. In order to meet local requirements and to stimulate traffic, one 2nd class Combined Office was raised to 1st class (full day and night service) and eleven 3rd class offices were raised to 2nd class (working 7 A. M. to 9 P.M.) This measure, at first experimental, has proved not only of convenience to the public, but financially successful; and the result of the experiment, so far, seems to be that if the revenue of an office should be fairly in excess of its expenses it is almost certain that an increase of the number of working hours will produce an increased revenue, at very slightly increased cost. Consequently, all receipts are now carefully watched and whenever there appears a justification for it, the hours of business are lengthened.

64. The number of paid telegrams sent from Combined Offices during the year was 674,953 of the value of R7,24,507. It was pointed out in last year's report that although Combined Offices largely exceed in number those worked by this Department the bulk of the work is performed by this Department, and although the revenue collected at Combined Offices is about one-seventh of that of the whole Department, it is necessary to explain that this portion of the revenue is not altogether due to extensions which were rendered possible by the Combined Office system, as 139 of the 552 stations worked by the agency of the Post Office are 'Departmental Transferred.' The following figures show

that the average revenue of each of these is nearly double of that of the new offices :—

	R
Revenue of 139 offices originally Departmental, transferred to Postal Agency	2,79,330
Revenue of 413 offices newly opened under Postal Agency	4,45,177

Taking each class as a whole, about two-fifths of the revenue of Combined Offices was thus obtained from "transferred" offices.

65. Of the remaining three-fifths of the total revenue of Combined Offices, a certain portion is not new revenue but has only been diverted from the pre-existing offices by the opening of Local Offices for public convenience. Of the 413 new offices worked by Postal Agency, 90, or 21 per cent., are Local Offices within 5 miles (or within the free delivery radius) of Central Offices, and although a convenience to the public, a very large portion of their traffic cannot be new.

IV.—EXTENSION OF LINES AND LINE MAINTENANCE.

66. During the year under review 1,568 miles of line, 6,137 miles of wire and four miles of cable were added to the system maintained by the department, of which the following figures show the extent at the close of each of the past five years :—

Year.	Miles of line.	Miles of wire.	Miles of cable.
1884-85	25,387	74,973	142
1885-86	27,510	81,480	187
1886-87	30,034	86,890	196
1887-88	31,894	93,517	226
1888-89	33,462	99,654	230

67. The wires and cables were maintained for the following purposes :—

	Miles of wire.	Miles of cable.
Imperial lines	62,098	219
Provincial "	64	...
Native States	137	...
Railway Systems	*35,734	9
Canal "	702	...
Private lines	919	2
TOTAL	99,654	230

68. Appendix I shows the mileage of lines, wire and cables maintained in each division classified according to the purpose for which used. Appendix J shows the extent of the system maintained for each railway or canal.

69. The following are some of the more important works undertaken for railways and canals.

For the Bengal-Nagpur Railway.—The permanent telegraph line of three wires was extended eastward from Bilaspur to Raigarh, 80 miles, replacing the temporary single-wire line erected on this section during the previous year. The one-wire temporary line for railway construction purposes was also completed from Raigarh to the Konia River, 130 miles, giving through wire communication from the Nagpur to the Bengal end of the line. At the Bengal end of the line, the permanent three-wire line was erected for 114 miles from Asansol towards Jaraikola, replacing on the same section the temporary line previously erected for Railway construction purposes.

On the Katni-Bilaspur branch, the section from Umaria to Sohagpur, 43 miles, was permanently re-constructed with two wires, and 118 miles of single temporary line erected thence to Bilaspur.

For the South Indian Railway.—Temporary lines for Railway construction purposes were constructed on the following sections :—

	Miles.
Pakal to Dharmavaram	136
" Tirupati	26
" Villapuram	116

* Including nine miles of crossings.

For the Assam-Behar State Railway.—Fifty-one miles of line carrying 88 miles of wire were erected between Purneah and Ancheraghat.

For the Bhavnagar-Gondal-Junagad-Porbandar Railway.—A line of two wires was constructed from Dhoraji to Porbandar, 69 miles.

For the Rajpura-Patiala-Bhatinda Railway.—A two-wire line to connect Patiala with Bhatinda was in progress at the end of the year, sixteen miles out of ninety-two having been completed.

For the Indian Midland Railway.—A line was constructed with one wire from Etawa (afterwards called Bina) to Saugor, 47 miles. A second wire was subsequently added to this section, also a second wire on the section Jhansi to Gwalior, 61 miles.

For the Southern Mahratta Railway.—The following works which were in progress at the end of the preceding year were completed during the year under review :—

	Miles.
Extra wire from Poona to Londa	276
" " Hudgi to Gadag	174
Three wires from Bellary to Guntakul	30

For the Bellary-Kistna State Railway.—A second wire was erected between Cumbum and Kistna Terminus, 124 miles.

For the North-Western State Railway.—An extra wire was put up from Lahore to Raewind, 26 miles; another from Sibi to Hirok, 68 miles; and another from Hirok to Quetta Railway Station, 34 miles. The erection of an additional wire from Sukkur to Quetta *viâ* Harnai, 306 miles, which was in progress at the end of 1887-88 was duly completed. The line was also extended from Shelabagh to the Khojak Tunnel, and a system of telephones established for the tunnel works. Lines were also constructed to the East and West banks of the Chenab River, near Multan, to establish communication between the North-Western Railway proper and the Sind-Sagar Branch Railway.

For the Burma State Railway.—The erection of a third wire from Rangoon to Toungoo, 170 miles, was in progress at the end of the year.

For the Toungoo-Mandalay Extension, an extra wire was put up from Toungoo to Mandalay, 223 miles, and from Mandalay to Myitha, 39 miles.

For the Baridoab Canal.—Eighteen miles of line and 99 miles of wire were erected between Amritsar, Madhopur and Mokaisar, with branches to Aliwal and Tibri.

70. The most important new lines constructed for Departmental or Military purposes were the lines from Chittagong to Demagiri, 89 miles, and from Loralai to Dera Ghazi Khan, 179 miles. The line from Bhamo to Mogong, 100 miles, was in course of erection, 42 miles of it having been finished by the end of the year. This work was one of very difficult nature, as the line ran through a district that was almost unknown, and exceptionally heavy forest and rough country had to be traversed. Lines were also erected in Upper Burma between Sagain and Myinmu, 32 miles, and from Meiktila Road to Meiktila, 13 miles.

71. The temporary line between Tammu and Kendat was in course of reconstruction as a permanent line at the close of the year.*

72. Amongst the additions of wires made to the main lines during the year, the following, most of which are trunk wires, may be mentioned :—

	Miles.
From Rangoon to Toungoo	170
" Calcutta to the Pudda River near Faridpur	185
" Multan to Lalla Musa *viâ* the Sind-Sagar State Railway	367
" Lala Musa to Rawalpindi	94
" Rawalpindi to Peshawar	94
" " to Abbottabad	57
" Quetta to Gulistan Junction	57
" Toungoo to Meiktila Road	139

* This was completed towards the end of April and established reliable direct communication between Burma and Assam, which has been excellently maintained during the monsoon of 1889.

73. As was stated in paragraph 62, 348 miles of posts and 1,357 miles of wire were put up for combined office branches. Of these works the following are the most extensive :—

Assam Division.

	Miles of wire.
From Kalighat to Habiganj	26
„ Patharkandi to Dullabcherra	13

Bellary Division.

From Vengurla to Malvan	27

Bengal Division.

From Agra to Mainpuri *viâ* Etawah	108
„ Shibpur to Uluberiya	19
„ Ghaziabad to Kurja with branches	54
„ Raniganj to Purulia	58
„ Allahabad to Ahraura with branches	91
„ Bankipur to Gya	68

Bombay Division.

From Jetpur to Dhoraji	12
„ Dhoraji to Porbandar	70

Ganjam Division.

From Bhadrak to Dharamshala *viâ* Jajpur	53
„ Hukitola to False Point	16
„ Vizianagram to Parvatipur with branches	66
„ Chicacole to Parlakimedi	58

Madras Division.

From Manamadura to Sivaganga	23
„ Periyakulam to Kodaikanal	14

Malabar Division.

From Nagercoil to Colachel	14

Oudh and Rohilkhand Division.

From Sewan to Gorakhpur	75
„ Gorakhpur to Uska	40
„ Gorakhpur to Gonda	103
„ Fyzabad to Pertabgarh	62
„ Lucknow to Rae Bareli	46
„ Moradabad to Rurki	97

Punjab Division.

From Delhi to Ghaziabad	11
„ Rurki to Hardwar	29
„ Hapur to Babugarh	5

Rajputana Division.

From Delhi to Ulwar	97

Telephone Lines.

74. Among the more important of these lines erected during the year may be mentioned systems for the Mandalay Municipality, for the East Indian Railway at Howrah, and for the North-Western Railway in connection with the Khojak tunnel works. Telephone lines were also constructed in connection with the Periyar Irrigation Project from Periyar to Thekady and from the Superintending Engineer's office, Trichinopoly, to the grand Anicut on the Cauvery, a distance of 13 miles. Several telephone lines for private firms were also constructed, and additions made to existing systems.

Cable Operations.

75. Cables were laid across the Pudda, Dhulessary and Irrawaddy Rivers, and two of the existing cables in the Pudda were considerably lengthened.

Field Telegraphs.

76. The department was called upon to erect and work Field Telegraph lines in connection with the following military operations :—

The Sikkim Expedition.
" Haza "
" Chin "

77. *Sikkim Expedition.*—Telegraph operations in Sikkim commenced in March 1888, but were not sufficiently advanced, at the close of the year, to call for notice in the Report for 1887-88. The field lines were connected with the Darjeeling Telegraph Office, and 105 miles of wire in all were erected. The line was first constructed as far as Pedong, 31 miles, where an office was opened on the 17th of March. It was afterwards extended, in May, from Pedong to Gnatong, 24 miles, where an office was opened on the 2nd of June. On the 6th July a branch line from Pedong to Pakyoung, 13 miles, was commenced, and completed on the 11th July. In September the line was extended from Gnatong to Mt. Paul, 4 miles, and arrangements made for a further rapid advance to the Jelap-la Pass with the troops. The line to Mt. Paul was, however, broken down by the Thibetans, and it was not till the evening of the action on the 24th September that it was possible with great exertions to temporarily repair the line, with field cable, and open communication. The office at Mt. Paul was opened on the morning of the 25th, and the line continued in the rear of the troops towards the Jelap-la Pass. On the 26th the line was completed to within a short distance of Rinchagong in Thibet where an office would have been opened but for the rapid return of the troops to Sikkim territory, orders being received to dismantle the telegraph line to Gnatong without delay. The branch line from Pedong to Pakyaung was extended to Gantok, a distance of 12 miles, by the 4th October and an office opened at the latter place on that date. At the beginning of November a temporary line of telegraph was extended, in connection with road-making operations from Gnatong, over the Jelap-la Pass to Bhutong, two miles on the Thibet side of the Pass, and an office was maintained in this elevated oposition, 13,500 feet above sea level, from the 12th November to the 6th December. Twelve offices in all were opened in connection with the expedition of which seven were still open at the end of the year.

The offices were worked almost entirely by British soldiers, who together with the construction party suffered much f tigue and hardship, owing to heavy rain, extremes of temperature, and the difficult nature of the country generally.

The whole work was under Mr. W. H. M. Hare, Assistant Superintendent, who, on leaving at the close of the operations, received the thanks of the General Officer in command of the force.

78. *The Hazara Expedition.*—The telegraph work done in connection with this expedition may be conveniently described under two heads, *viz.*, (1) that carried out by the Telegraph Department, (2) the work of the Bengal Sappers and Miners.

Regarding (1), operations commenced on the 14th September by the erection of the line from Abbottabad to Oghi, 34 miles, and before the end of the month this line, as well as two extensions beyond Oghi to Koolikkuh and Dilbooree, were completed and offices working at Mansera, Khakee, Oghi, Koolikkuh and Dilbooree. Early in October, the line was extended in connection with the advance of the troops up the Black Mountain, and offices opened at Samalbut on the 3rd October, at Kaimgully on the crest of the mountain on the 5th October, at Karun on the 6th, and at Chittabut on the 15th. Between the 18th and 21st October, a line, 17 miles in length, was constructed from Oghi to Tilli, three miles from the Indus, and an office opened at the latter place. Meanwhile, Lieutenant Perceval, R.E., Commanding the Detachment of Sappers and Miners, connected Tilli with Kunhar on the Indus, thus establishing direct telegraphic communication between the 4th column, operating along the Indus, and the Head-Quarters and remaining columns that had advanced *viâ* Oghi. On the 18th October orders were received to extend the telegraph line northward from Dilbooree in connection with the advance of the troops on Thakot. The telegraph line was rapidly constructed as the column advanced, and offices opened at Chirmang on the 21st, Maidan on the 25th, Dabrai on the 28th, and

Serai, a short distance from Thakot, on the same date. On the 30th, the line from Serai to Maidan, ten miles, was dismantled in consequence of the return of the troops after Thakot had been visited, and another extension, 14 miles in length, was commenced from Maidan to the Allai country, offices being opened at Mazrai on the 31st, Chel on the 1st November and Allai, the extreme point reached in this direction, on the 2nd November. On the withdrawal of the troops on the 4th November from Allai the dismantlement of the telegraph line was carried on simultaneously with the movements of the troops, and by the 14th of November not a single office north of Oghi remained open, and the whole of the line material had been removed, with the exception of 1½ miles of cable which was stolen in the neighbourhood of Chittabut.

The operations connected with the 4th column devolved on Lieutenant Perceval, R.E., and the Bengal Sappers and Miners under his command. Work commenced on the 14th September by the erection of a light line from Haripur to Derband, 28 miles, at which place an office was opened on the 20th idem. On the arrival of the General Officer Commanding, orders were received for the advance of the telegraph with the force, and offices were opened at Chamb on the 2nd October, at Kotkai on the 5th October, and Kunhar on the 11th October. The office at Kotkai was opened on the day of the action at that place. From Kunhar an extension was made to Tilli, as previously mentioned, and another to Palosi on the 27th October. The supports of the light line erected by the Sappers between Haripur and Derband were replaced towards the end of October by a more substantial line in the new pattern field telegraph (iron) posts erected by the Telegraph Department, as it was found that the light line erected by the Sappers required too much supervision and too large a staff to permit of its maintenance being continued. The offices opened in connection with this column were all closed by the 17th November, the last being the Derband office.

The total extent of the operations may be summarised as follows:—

The campaign lasted roughly two months, from the middle of September to the middle of November, during which 158 miles of air line and 48 miles of field cable were put down by the Telegraph Department, and 38 miles of air line and eight miles of cable by the Bengal Sappers and Miners. Twenty-three offices were opened, of which all except Oghi were closed on the withdrawal of the troops. The heavy traffic through these offices involved the employment in them of between forty and fifty military signallers, besides which the staff of the neighbouring permanent offices in the Punjab had all to be strengthened to meet the extra work thrown on them.

The construction of the lines and the supervision of the work generally necessitated the detachment on this duty of a large staff of officers, upper subordinates and line establishment, the total requirements representing a much larger drain on the resources of the Department than the actual length of line made would seem to call for.

This small campaign afforded some valuable practical experience for the conduct of similar operations in future. In the first place it illustrated how important a part the telegraph now plays in modern warfare. At the outset it was anticipated by the military authorities that only four offices and eighty miles of line would be required, and in the end over five times that number of offices were opened and over 200 miles of wire were erected.

In General McQueen's report on the expeditions he writes:

"On only two occasions have I been without a telegraph office in my camp—once at "Dabrai, owing to a fault in the cable, and again at the top of the Ghorapher Pass when "it was impossible for any baggage to reach the bivouac."

It would appear that when once the advantages of telegraphic communication have been realised in military operations, there is every possibility they will be availed of to the utmost, and in the organisation of the Telegraph Department, as well as in the actual preparation for future campaigns, the eventuality of the telegraph line accompanying the troops, almost wherever they go, must be provided for.

The Hazara campaign also gave an excellent opportunity of trying practically the various forms of telegraph material and equipment which have been under consideration for some years past. It is satisfactory to find that the

patterns of materials, instruments, &c., which had been adopted, proved generally very efficient. Some mistakes were discovered and these will be remedied.

In connection with this subject, special mention may be made of the use of field cable for the purpose of rapidly establishing communication when time does not admit of even the lightest air line being erected sufficiently quickly. Good use of this cable was made in following up the troops both by Lieutenant Perceval, R.E., with the 4th column and by Mr. Barker, C.I.E., in the advance up the Black Mountain and also in those to Thakot and to the Allai country. Without this light cable, it would not have been possible for offices to have been opened at the end of the day's march. Mr. Barker, writing on this subject, says—

> "The cable has proved invaluable; 20 miles a day could easily be paid out were it not that marching with a column on a mountain road it is not possible to get the transport along quickly enough and so delays occur in getting up the cable from the rear or wherever it is blocked. I generally carried five or six miles by coolies and as their loads were expended sent them back for more to the mules or camels. I was always able to keep up with the column."

A cable thus lying on the ground is however necessarily much exposed to injury either from pack animals breaking it or from its being stolen or cut, and one of the lessons learned in Hazara was the importance of replacing it as quickly as practicable by an air line to be erected by a party following up the advance party.

Another experience gained was in connection with Field Telegraph posts. A post made of wrought iron in four pieces all fitting inside each other, 18 feet in height and weighing 40 lbs., had been recently designed, to carry two light iron wires, and a large number of these posts were used in the expedition. The reports on their portability, lightness and strength are very satisfactory. In the re-construction of the line from Haripur to Derband, the number of posts required for a mile of line were loaded on each camel, and they were expeditiously and easily distributed over very rough ground. Coolies can handle them easily and carry them to points where animal carriage cannot go, and the pieces can be fitted together without any difficulty at the site where they are to be erected. The best pattern for a field telegraph post has always been a difficult question. Bamboos are only procurable in certain localities and they are also unwieldy, unless cut into short lengths that can be fitted together. Wooden posts are also often unprocurable and their weight is against them. In the new pattern of iron posts now made up in the Departmental workshops at Calcutta, it is believed that we have solved a troublesome problem, as the test to which the posts were put in the Hazara expedition is not likely to be exceeded in severity in any future campaign.

The good services rendered by the Telegraph Department during the Expedition were borne generous testimony to in the following extract from the report of Brigadier-General McQueen, K.C.B., published in the *Gazette of India* of the 8th December 1888:—

> *Telegraph Department.*—I cannot speak in too high terms of the energy with which the work of the Telegraph Department under Mr. R. C. Barker has been carried on, often under most adverse circumstances.
>
> The promptitude with which his work was executed, and the distance covered, shows the excellence of the organisation and administration of the Department.
>
> During the operations, 17 offices were opened with the Agror Columns, and six with the River Column, 11,531 messages passing through the Oghi office alone.
>
> The force in the field caused very heavy additional work to fall on the Rawal Pindi Subdivision, in charge of Mr. A. D. Hill, Assistant Superintendent, the Abbottabad and Haripur offices being specially affected.
>
> The subordinates of the department, military signallers and non-commissioned officers and men of the Sappers and Miners, have had unusually severe work, and have been indefatigable in their endeavours to carry out their duties to my satisfaction, in which they have thoroughly succeeded.
>
> On only two occasions have I been without a telegraph office in my camp—once at Dabrai, owing to a fault in the cable, and again at the top of the Ghorapher Pass, when it was impossible for any baggage to reach the bivouac.
>
> The detachment of Sappers and Miners under Lieutenant C. C. Perceval, R.E., in whose charge the river line was placed, are reported by General Galbraith to have worked satisfactorily; but I am fully convinced that for any extended campaign the whole telegraphic operations should be placed in the hands of the Government Telegraph Department.

Brigadier-General McQueen, when writing his report, of course only referred to the work done under his immediate observation, and was not aware that, however energetic Mr. R. C Barker was, or however much work was thrown on the Abbottabad and Haripur offices of Mr. A. D. Hill's subdivision, the success of the telegraph arrangements was greatly due to Mr. Bignell, the Superintendent of the Punjab Division, and to Mr. A. D. Hill, the Assistant Superintendent of the subdivision from which the Field Telegraph lines branched.

On Mr. Bignell fell, as it fell throughout the Afghan Campaign, the whole management of the supply of soldier signallers, who had been almost without exception trained under his supervision, and to replace whom when sent to the front he had to train others. He raised the greater number of the native line establishment and sent forward all stores, keeping Mr. Barker fully supplied.

Mr. A. D Hill, before Mr. Barker's arrival, commenced all the arrangements for the Field Telegraph, including a portion of the line from Abbottabad to Oghi, and in his own subdivision had to erect one extra wire from Rawalpindi to Haripur and three from Haripur to Abbottabad. He had also to supervise the large increase of traffic in his own offices, which work he did excellently. The reason he was not selected for the charge of the Field Telegraphs was that it was considered of prime importance for his subdivision, from which the Field line branched, to remain in the hands of the most capable Assistant Superintendent who had the local experience necessary to work it efficiently at the time of high pressure, and this Mr. A. D. Hill did.

79. *The Chin Expedition* involved the erection of 70 miles of flying telegraph lines. The first section from Kalewa to Kambalè, 28 miles, was completed on the 26th of December and an office opened at Kambalè on the 28th idem. A branch line from Kambalè to the 2nd stockade was completed by the 13th January and another branch from Kambalè to Sihaung, 28 miles, was completed by the 23rd of February. There was some inevitable delay in effecting these communications, owing to the absence of escorts, sickness, and to the difficulty in procuring carriage and labour at a time when everything of the kind had been taken up by the military authorities Three offices were opened, *viz.*, Kambalè, 2nd stockade and Sihaung, and they were all of them open at the end of the year. The two latter offices were closed in May of the current year and the lines dismantled, and as a proof of the utility of the telegraph, it may be mentioned that during the five months from the 28th December to the 28th May, 8,253 telegrams passed through the Kambalè office, many of them long Press messages.

Interruptions to Communication.

80. The number, nature and duration of all faults on lines and in offices which have in any way affected communication during the year, will be found in Appendix K. The statement does not include interruptions on the wires of Licensed systems or of Private Lines, which are dealt with separately.

81. Although the number of faults on departmental lines, due to ascertained causes has been less during the year than in the previous year, being 1,428 against 1,568, the average duration of each fault has been somewhat greater, being 22 hours against 19. The lines in Burma largely account for the high average duration, owing to the difficulties of travelling in parts of that province, more especially during the rains, and the delay that often unavoidably occurs in obtaining the escorts necessary in disturbed districts. In the Upper Burma division alone the average duration was 48 hours. In Lower Burma floods and dacoits also contributed largely to the total number of hours of interruption. Making allowance for these exceptional causes, which are beyond departmental control, and for the growth of the lines, the year's maintenance operations compare favourably with those of past years.

82 The number of interruptions caused by neglect or other causes in telegraph offices has fallen from 273 in 1887-88 to 204 in 1888-89, of which 151 occurred in combined offices, 30 in departmental offices worked by civilian signallers and the remainder, 23, in departmental offices worked by military signallers. The duration of these stoppages, which are sometimes due to illness of the staff in isolated places, aggregated 3,818 hours against 3,229 hours in the preceding year.

83. Unknown causes accounted for 263 stoppages aggregating 2,911 hours against 194 in number and 1,902 hours in duration during 1887-88.

84. The following is a summary of the interruptions to communication, classified as far as possible under the principal causes to which they were definitely traced :—

	No.	Hours of duration
Defects in lines and cables (preventible)	264	4,280
Cyclones and exceptional storms (unpreventible)	204	5,215
Floods (unpreventible)	51	2,069
Lightning (unpreventible)	23	644
Falling trees (other than those caused by cyclone, &c.) (unpreventible)	354	8,107
Birds and other animals (unpreventible)	127	2,008
Malice (unpreventible)	159	4,105
Other causes (unpreventible)	222	5,049
Faults in offices (unpreventible)	204	3,818
Unknown causes	263	2,911
TOTAL	1,903	38,729

It will be noticed that interruptions due to trees form the largest item in the above list, and in addition to those traced directly to this cause, many interruptions under other heads are more or less connected with falling trees and boughs. Jungle clearing and tree pruning require unremitting attention throughout the year to an extent which is unknown in countries which have not to contend with tropical vegetation, and the difficulties of the department in maintaining communication are greatly enhanced by the necessity of sparing as much as possible all trees which are valuable either for shade or for their products.

85. In the Assam Division much trouble was given by falling trees on the Gologhat-Kohima and Manipur-Tammu sections. In one case the wire was broken maliciously in Manipur territory and the offender was sentenced by the Darbar authorities to 20 days' confinement.

In the Bellary Division the failure of the cable across the Mandovy River near Goa caused a long interruption of 454 hours, but traffic was very little delayed as a boat service was at once established, until arrangements could be made for the repair of the cable.

In the Bengal Division floods gave some trouble, also breakage of the wire from the masts of boats sailing off their usual track during such floods.

In the Burma Division, the lines suffered a great deal from exceptional causes. On the Tavoy-Yeh section, a serious outbreak of dacoity occurred in April and May, during which much damage was done to the telegraph lines, and a rest-house at Pinlaywah belonging to the department was burned down. The repairing parties had to be protected by troops and volunteers. Another outbreak of dacoity occurred on the 1st July near Zigon Railway Station between Rangoon and Prome, when all the wires were cut and many posts thrown down over a distance of 2½ miles. In August very heavy floods occurred in the Sittang Valley between Shwegyin and Moulmein, the country being inundated in many places to a depth of from 15 to 20 feet, so that the wires were either in contact with the water or totally submerged. At these latter places the repairing parties had to raise the wires on bamboos, which were lashed to the submerged posts. At the Sittang end of the Pegu-Sittang Canal, the country presented the appearance of a vast sheet of water, large boats were sailing over the fields and elephant-grass jungle in all directions, and the position of the canal itself could only be detected by the tops of those telegraph posts planted alongside of it, that had withstood the effects of the flood. Before the repairs in the Sittang Valley were completed, a hurricane of extraordinary violence passed through the forest near Bilin, levelling everything in its path for a width of from five to eight hundred yards. The telegraph line was blown down and much injured, the wires being buried under hundreds of fallen trees. Another incident that may be mentioned, as shewing the various difficulties the telegraph officer has to contend with, was the damage done to the lines by an escaped and very vicious elephant between Thayetamine and Sittang, which was driven by the inundations into some low hills in the vicinity of the line and is

reported to be still at large and constantly tearing down the posts and doing other damage, all efforts to destroy the animal having hitherto proved unsuccessful.

In the Dacca Division an interruption was caused in May between Khulna and Barisal by the theft of a lightning discharger from the cable-house at Boga. Our cable-houses on the banks of rivers are often in most isolated places, very difficult of protection, and fortunately this class of very troublesome theft is rare. The matter in the present case was reported to the Government of Bengal and though the Police were unable to trace the thief, an order was issued that all District Magistrates and Superintendents of Police should exercise special surveillance over the cable-houses.

In the Ganjam Division a cyclone struck the coast between Pooree and False Point and swept inland in a north-westerly direction doing very considerable damage to the lines and causing interruptions which aggregated 374 hours.

In the Madras Division a severe cyclone occurred in the neighbourhood of Madras itself on the 31st October, doing very serious damage to the lines, and for a short time cutting off all telegraphic communication between Madras and India generally. Between Madras and Arkonam alone over one hundred posts were blown down and many broken.

In the Punjab Division much damage was done by floods between the 18th and 20th of September on the lines in the neighbourhood of Umballa, Meerut and Rurki, resulting in interruptions which aggregated 202 hours. A landslip also occurred at the same time on the Mohan Pass near Dera Dun which broke through the line in two places. Repairs were much delayed owing to the flooded state of the country. A case of malicious interruption also occurred in December on the line between Baraut and Chaprauli, a long piece of wire having been cut out and stolen. The Police were enabled to bring this offence home to the perpetrator, a village Chowkidar, who was punished by a year's imprisonment. In this case, as in another that occurred near Budaon in the Oudh and Rohilkhand Division, the perpetrator of which was not punished, it is believed that the wire was cut and stolen, not for its value but to subserve private malice by throwing suspicion on innocent persons.

In the Upper Burma Division no less than 32 faults, lasting 1,616 hours, are ascribed to dacoits or malice, and falling trees account for 54 faults, lasting 3,765 hours.

Railway and Canal Systems.

86. Appendix L is a statement showing all faults which have occurred on the lines and in the offices of railway and canal systems whose telegraphs are maintained by this department, their nature, number and duration, as well as the mileage of wire in use by each system at the close of the year.

87. The interruptions on the lines, per mile of wire were ·019 against ·018 in the previous year.

88. The interruptions due to defects in offices, the principal causes of which are the ignorance or inexperience of the signallers, were ·086 per office against ·065 in the previous year. Interruptions distinctly traced to the carelessness of signallers were ·252 per office, a slight improvement on the figures of the previous year, when the rate was ·267.

98. One of the interruptions on the lines was due to a daringly illegal act, a post having been thrown down, and the wire cut and a portion stolen, on the branch railway between Kasganj and Soron on the Cawnpore-Achnera extension of the Rajputana-Malwa State Railway. The offender was not discovered.

V.—PRIVATE LINES AND TELEPHONE EXCHANGES.

Private Lines.

90. These systems aggregate 919 miles of wire, and 293 offices. There were 58 faults on the wires and 76 in the offices. With regard to the interruptions on the lines, no less than five cases of theft of copper wire occurred in the town of Madras, a considerable quantity of wire being stolen. The thief was

not discovered, but on a reward being offered for his detection and the posts being surrounded with rings of barbed wire, the thefts ceased.

91. The Telephone Companies at Calcutta, Madras, Bombay, Karachi, Moulmein and Rangoon earned R14,500 more than in 1887.

The following table shows the extent of their operations for the past seven years:—

Year.	Number of Subscribers on 31st December.	Number of Exchange connections.	Number of Private lines.	Amount of gross rentals.
				R
1882	244	244	5	73,009
1883	411	392	34	1,19,165
1884	699	703	77	1,37,490
1885	822	837	100	1,51,349
1886	849	871	95	1 66,876
1887	808	842	104	1,79,448
1888	893	923	113	1,93 948

92. The extent of the *departmental* operations in the same class of business is shewn in the following table:—

Year.	Number of Exchanges.	Number of connections to Exchanges.	Number of Private line offices.	Amount of subscriptions.
				R
1882	8	56	147	40,069
1883	12	92	148	47,131
1884	9	72	200	53,213
1885	8	71	257	61,443
1886	8	79	247	60,182
1887	11	105	195	58,118
1888	11	97	217	58,981

VI.—ELECTRICAL.

93. No change was made in the differential system of Duplex working (which enables a message to be simultaneously transmitted in each direction on the same wire) except in the matter of using manual or electro-magnetic current reversers, and a single battery, instead of an ordinary transmitting key and two batteries. Experiments were being tried in this direction at the close of the year and it is anticipated that before the next report is written these experiments will have resulted in marked progress. Twenty-sixth circuits were being worked Duplex at the close of the year.

94. As regards Quadruplex working (by which two messages are simultaneously sent in each direction on a single wire) there were three main circuits so working at the close of the year, of which the last was added during the year, *viz*:—

Bombay-Madras.
Calcutta-Rangoon.
Calcutta-Agra.

The Bombay-Madras circuit is worked direct, that is to say, there is no repetition of traffic, manual or automatic. This is probably the longest line (796 miles) on which Quadruplex working has been attempted in any country and its success is doubtless mainly due to the employment of a copper in place of the usual iron conductor.

On the Calcutta-Rangoon Quadruplex circuit messages are automatically repeated at Akyab and on the Calcutta-Agra circuit at Allahabad.

95. Although the Duplex and Quadruplex systems on one wire necessitate the employment of as many signallers as would be required for 2 or 4 wires they save a large capital expenditure on extra lines.

96. Among other experiments with new apparatus may be mentioned a trial of Cardew's Vibrating sounders in conjunction with telephones by the use of which signals can be transmitted over a line, or through a cable, so faulty that the infinitesimal remnant of current reaching the distant station fails to actuate any other pattern of instrument.

97. The number of stations from which regular tests of the condition of the lines are taken was increased during the year from 22 to 24 by the addition of Golaghat and Nagpur.

98. In addition to the ordinary routine work of the Electrical Branch in connection with testing of lines, insulators, cables and apparatus, the Electrician was employed in conducting many useful experiments and investigations with a view to improving our signalling apparatus, in localising faults in cables across large rivers resulting in many cases in rendering their repair practicable, in drawing up technical instructions for the guidance of the employes and in making tours of inspection to report on the technical arrangements of some of the more important offices in India and Burma.

VII.—STORES AND WORKSHOPS.

99. There is nothing special to note with regard to the Store Branch, which met all demands promptly and efficiently.

100. A complete stocktaking of all the workshops, stores and materials was finished during the year.

101. A list of the principal line stores, tools, and office instruments manufactured is given in Appendix O. The number of relays manufactured has increased from 30 in 1887-88 to 100 in 1888-89, and the workshops are now able to supply every description of Telegraph instruments which is ordinarily used. The instruments and apparatus which were repaired in addition to those manufactured amounted to 3,359.

SIMLA;
The 9th November 1889.

APPENDIX A.

Summary of Financial Results of the Indian Telegraph Department for the year 1888-89.

	Miles of Line.			Miles of Wire.			Miles of Cable.		
	To end of previous year.	1888-89.	To end of 1888-89.	To end of previous year.	1888-89.	To end of 1888-89.	To end of previous year.	1888-89.	To end of 1888-89.
INDIAN TELEGRAPH.									
Capital Account.									
Departmental property in joint use	8,080·9	1,452·5	9,533·4	...	...	...	..	...	...
In departmental use only	16,182 3	451·9	16 634·2	57,481·9	3,315·4	60,797·3	202·0	4 4	206·4
In use by Guaranteed and Subsidised Lines	1,114·9	12·1	1,127·0	1,380·4	79 ·7	1,300·7	13·5	·7	12·8
Property of Native States worked by the Department	129 9	·1	130 0	164·2	16·8	181·0	...	...	...
Departmental property rented to Railways	5,656·0	384·6	5,271·4	32,959·0	2,711·1	35,670·1	8·7	...	8·7
Railway property maintained by the Department	...	...	...	...	...	...	...		...
Departmental property rented to Canals	288·3	59 5	228 8	597 2	105·1	702·3	. .	...	...
Canal property maintained by the Department	117·1	80·0	197·1	...	...	...	...	...	...
Private lines	228·8	30·0	258·8	844 0	74 8	918 8	1·9	·4	2·3
Railway property rented by Telegraph Department	6 6	...	6·6	...	...	...	...	...	...
Property of Native States maintained by the Telegraph Department, but offices worked by Railways	19·7	...	19·7	19·7	...	19·7	...	...	...
Total	31,824·5	1,582·5	33·407·0	93,446·4	6,143·5	99,589 9	226 1	4·1	230·2
Provincial Lines	69·1	14·0	55·1	70·5	6 0	64·5	...	...	.
Grand Total	31,893·6	1,568 5	33,462·1	93·516·9	6,137 5	99,654 4	226·1	4·1	230·2

Note.—The figures in Antique type represent reductions.

Summary of Financial Results of the Indian Telegraph Department for the year 1888-89 —continued.

			To end of previous year	1888-89.	To end of 1888-89
			R	R	R
Outlay	Lines	Departmental	3,15,56,913	12,45,994	3,28,02,907
		Railway			
		Guaranteed	7,06,668	2,12,752	9,19,420
		TOTAL	3,22,63,581	14,58,746	3,37,22,327
	Buildings	Signal Offices	44,94,539	87,975	45,82,514
		Quarter for Officers	11,248		11,248
		Cable houses and Tanks	38,599	...	38,599
		Store houses	3,58,506	...	3,58,506
		Workshop buildings	2,33,905	736	2,34,641
		TOTAL	51,36,797	88,711	52,25,518
	Tools and Plant	First fitting of Offices	15,54,603	53,792	16,08,395
		Other Tools and Plant	1,58,011	2,860	1,60,871
		TOTAL	17,12,614	56,652	17,69,266
	Stores		35,48,628	1,81,187	37,29,815
	Suspense heads		81,893	41,676	40,207
	Charge for exchange on expenditure in England		90,815	...	90,815
	TOTAL PRESENT CAPITAL		4,28,34,328	17,43,620	4,45,77,948
	Temporary Telegraphs for military purposes		56,745	...	56,745
	TOTAL CAPITAL EXPENDITURE		4,27,77,583	17,43,620	4,45,21,203

Revenue Account.			No.	No.	No.
Number of	Divisions		17		17
	Signal Offices		745	52	797
	Messages	Private	2,29,82,320	25,33,552	2,55,15,872
		State	39,65,359	4,45,446	44,10,805
		Free	1,39,449	2,408	1 41 857
		TOTAL	2,70,87,128	29,81,406	3,00,68,534
			₹	₹	₹
Revenue	From paid messages	Private	4,94,80,164	38,62,449	5,33,42,613
		State	1,46,77,734	9,79,933	1,56,57,667
		TOTAL	6,41,57,898	48,42,382	6,90,00,280
	" free "		21,17,510	40,153	21,57,663
		TOTAL	6,62,75,408	48,82,535	7,11,57,943
	Railway Telegraphs		81,37,101	12,79,902	94,17,003
	Guaranteed		9,47,007	1,07,759	10,54,766
	Miscellaneous		9,79,435	52,280	10,31,715
		TOTAL	7,63,38,951	63,22,476	8,26,61,427
Working Expenses			7,67,80,228	43,42,231	8,11,22,459
Net charge (difference between Revenue and Working Expenses			4,41,277	19,80,245	15,38,968
Per mile of line		Revenue	2,398·71	189·26	2,474·37
		Net charge	13 87	59·28	46·07
Percentage on Capital Outlay		Revenue	178·45	14·20	185·67
		Net charge	1·03	4·45	3·45
Value of unissued balance of Stores at end of year			35,48,628	1,81,187	37,29,815
TOTAL EXPENDITURE ON CAPITAL AND REVENUE			11,95,57,811	60,85,851	12,56,43,662
DEFICIT ON TOTAL EXPENDITURE			4,32,18,860	2,36,625	4,29,82,235

NOTE.—The figures in Antique type represent credits.

Revenue Receipts for five years.

Year.	Message Revenue: Paid Messages: State.	Paid Messages: Private	Paid Messages: Total.	Free Messages.	Total.	Claims from State Railways	Claims from Guaranteed Railways	Claims from Guarantors.	Saleable books, forms and maps	Telegraph Gazet e.	Miscellaneous	Total
	R	R	R	R	R	R	R	R	R	R	R	R
1884 85	7,15,103	27,79,386	34,94,489	29,349	35,23,838	6,13,444	3,47,144	1,17,441	3,884	13,606	1,07,786	47,27,143
1885-86	10,50,927	29,06,390	39,57,317	38,867	39,96,184	7,60,238	1,98,044	1,05,557	2,861	12,965	35,137	51,10,986
1886-87	16,97,677	31,28,733	48,26,078	34,215	48,60,293	8,55,703	1,09,294	82,975	3,277	12,822	51,767	59,76,131
1887-88	17,07,657	34,60,339	51,67,996	34,522	52,02,518	11,47,983	1,07,097	1,18,866	3,298	12,657	36,241	66,28,660
1888-89	9,79,933	38,62,449	48,42,382	40,153	48,82,535	11,73,377	1,06,525	1,07,759	3,438	14,847	33,995	63,22,476

Revenue Charges for five years.

Year,	Line Maintenance: Repairs to buildings and lines	Establishment.	Office Stores.	Share of Direction Accounts, and Superintendence: Establishment	Office Stores.	Profit and Loss.	Total	Signalling: Check Office: Establishment	Office Stores.	Departmental Office. Imperial: Establishment	Office Stores	Repairs to Buildings	Postal combined.: Establishment	Office Stores.	Repairs to Buildings	Railway and Canal: Establishment.	Office Stores	Private: Establishment	Office Stores	Share of Direction Accounts, and Superintendence: Establishment.	Office Stores.	Saleable books, forms and maps	Telegraph Gazette.	Telegraph Stamps	Profit and Loss	Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1884-85	3,48,190	2,09,088	1,153	4,19,992	11,532	265	9 90,220	52,672	2,696	18,19,891	27,500	40,755	68,398	2,409	863	91,157	13,497	1,242	9,654	4,19,992	11,532	3,507	6,091	1,702	265	25,69,005
1885-86	1,87,358	2,33,082	5,350	4,57,122	17,551	159	9,00,622	48,414	575	18,53,950	26,909	55,197	1,20,396	1,081	1,474	97,263	19,407	5,530	1,471	4,57,122	17,551	435	6,277	5 952	159	27,18,073
1886 87	4,67,426	2,38,238	3,229	4,74,494	41,408	607	12,25,402	54,119	413	19,30,794	28,928	46,698	1,56,391	3,540	5,060	1,09,769	19,662	7,103	4,968	4,74,495	41,407	73	6,354	6,089	608	28,96,471
1887-88	3,41,746	2,80,205	3,425	5,18,732	63,942	430	12,08,480	59,296	954	20,10 461	42,605	46,208	1,82,662	3,468	3,135	1,04,438	19,654	8,421		5,18,732	65,334	623	5,880	6,896	429	30,83,768
1888-89	3 39,880	2,73,570	3,485	5,28,591	55,964	1,241	12,03,091	59,969	767	20,19,087	51,741	49,665	2,62,497	3,423	1,926	1,01,046	26,731	11,300	5,912	5,28,951	57,772	1,253	6,216	9,644	1,240	31,39,140

Result of Operations for five years.

Year	Capital Expenditure to end of year	Revenue: Receipts	Charges	Profit	Miles of line.	Miles of wire	Number of Signal Offices	Number of Messages: Inland	Foreign	Total.	Value of paid Messages: Inland	Foreign	Total
	R	R	R	R							R	R	R
1884 85	3,53,79,918	47,27,143	35,19,225	11,67,980	25,253 8	74 946 8	521	1,648,084	366,314	2,014,398	21,64,754	13,29,735	34,94,489
1885-86	3,83,16,760	51,10,986	36,18,605	14,92,291	27,425 8	81,396 2	634	1,907,089	379,213	2,286,302	25,58,882	13,98,435	39,57,317
1886-87	4,04,28,033	59,76 131	41,21,873	18,54,258	30,034 5	86,890·8	699	2,132,481	380,788	2,513,269	34,34,271	13,91,807	48,26,078
1887-88	4,27,77,583	66,28,660	42,92,248	23,36,412	31,893 6	93,516 9	745	2,392,268	410,031	2,802,299	36,22,571	15,45,425	51,67,996
1888 89	4,45,21,203	63,22,476	43,42,231	19,80,245	33,407 0	99,820 2	797	2,553,088	425,910	2,978,998	31,53,581	16,88,801	48,42,382

Number and Value of Inland and Foreign Telegrams sent and of Foreign Telegrams "Received" and "Transit" during the year 1888-89, showing also the Increase and Decrease under each head on the figures for the previous year.

NUMBER OF PAID TELEGRAMS AND INDIAN SHARE OF COLLECTIONS IN THE YEAR 1888-89.

Divisions.	Inland. State. No.	Inland. State. Value. R a.	Inland. Private. No.	Inland. Private. Value. R a.	Foreign. State. No.	Foreign. State. Value. R a.	Foreign. Private. No.	Foreign. Private. Value. R a.	Total. State. No.	Total. State. Value. R a.	Total. Private. No.	Total. Private. Value. R a.	Grand Total. No.	Grand Total. Value. R a.
Arakan	4,797	8,197 2	27,012	27,847 7	...	...	485	1,501 14	4,797	8,197 2	27,497	29,349 5	32,294	37,546 7
Assam	17,174	25,612 9	69,178	62,360 6	...	...	167	489 5	17,174	25,612 9	69,345	62,849 11	86,519	88,462 4
Bellary	6,512	10,909 6	37,302	34,954 4	...	...	407	871 8	6,512	10,909 6	37,709	35,825 12	44,221	46,735 2
Bengal	45,912	85,278 10	309,925	3,77,513 0	596	5,075 12	47,430	1,75,551 14	46,508	90,354 6	357,355	5,53,064 14	403,863	6,43,419 4
Bombay	27,074	49,984 1	399,251	4,44,610 6	1,468	8,881 14	146,246	5,73,138 13	28,542	58,865 15	545,497	10,17,749 3	574,039	10,76,615 2
Burma	33,482	92,534 7	164,127	1,78,026 6	195	5,940 1	47,646	1,93,605 12	33,677	98,474 8	211,773	3,71,632 2	245,450	4,70,106 10
Dacca	18,322	50,889 7	53,477	56,539 14	9	88 13	166	1,039 3	18,331	50,978 4	53,643	57,579 1	71,974	1,08,557 5
Ganjam	16,758	24,393 12	131,383	1,21,592 8	...	...	1,491	2,747 10	16,758	24,393 12	132,874	1,24,340 2	149,632	1,48,733 14
Indore	6,565	10,120 0	76,228	86,853 3	3	17 15	67	254 8	6,568	10,137 15	76,295	87,107 11	82,863	97,245 10
Madras	33,041	56,584 11	181,979	1,83,530 2	1,282	3,668 9	111,165	3,84,360 14	34,323	60,253 4	293,144	5,67,891 0	327,467	6,28,144 4
Malabar	5,393	8,236 4	81,215	80,797 11	4	7 11	4,910	13,008 4	5,397	8,243 15	86,125	93,805 15	91,522	1,02,049 14
Nagpur	15,391	20,079 10	72,874	77,626 2	1	6 9	149	441 15	15,392	20,086 3	73,023	78,068 1	88,415	98,154 4
Oudh & Rohilkhand	18,003	31,009 14	79,501	81,267 7	14	187 6	573	1,756 14	18,017	31,197 4	80,074	83,024 5	98,091	1,14,221 9
Punjab	88,972	2,21,579 2	189,268	1,94,391 2	1,044	13,634 6	1,431	4,863 4	90,016	2,35,213 8	190,699	1,99,254 6	280,715	4,34,467 14
Rajputana	9,299	13,723 14	63,297	59,854 11	1	5 8	134	392 14	9,300	13,729 6	63,431	60,247 9	72,731	73,976 15
Sind & Baluchistan	20,496	36,936 11	90,691	84,488 4	1,243	17,148	57,371	2,79,121 5	21,739	54,084 11	148,062	3,63,609 9	169,801	4,17,694 4
Upper Burma	74,184	1,80,973 3	89,155	90,219 8	28	713 14	188	881 9	74,212	1,81,687 1	89,343	91,101 1	163,555	2,72,788 2
Total Collection of the year	441,375	9,27,042 11	2,115,863	22,42,472 5	5,888	55,376 6	420,026	16,34,027 6	447,263	9,82,419 1	2,535,889	38,76,499 11	2,983,152	48,58,918 12*
Adjustments	..	−651 8	...	−10,957 13	...	...	...	−591 10	...	−651 8	..	−11,549 7	...	−12,200 15
Net Total (including adjustments)	441,375	9,26,391 3	2,115,863	22,31,514 8	5,888	55,376 6	420,026	16,33,435 12	447,263	9,81,767 9	2,535,889	38,64,950 4	2,983,152	48,46,717 13

NUMBER OF PAID TELEGRAMS AND INDIAN SHARE OF COLLECTIONS IN THE YEAR 1887-88.

Divisions.	Inland. State. No.	Inland. State. Value. R a.	Inland. Private. No.	Inland. Private. Value. R a.	Foreign. State. No.	Foreign. State. Value. R a.	Foreign. Private. No.	Foreign. Private. Value. R a.	Total. State. No.	Total. State. Value. R a.	Total. Private. No.	Total. Private. Value. R a.	Grand Total. No.	Grand Total. Value. R a.
Arakan	3,652	5,929 3	25,989	28,128 14	...	...	659	1,967 3	3,652	5,929 3	26,648	30,096 1	30,300	36,025 4
Assam	17,256	29,360 11	59,688	53,450 3	...	...	220	610 10	17,256	29,360 11	59,908	54,060 13	77,164	83,421 8
Bellary	7,947	14,283 7	34,518	33,520 10	1	3 1	423	943 8	7,948	14,286 8	34,941	34,464 2	42,889	48,750 10
Bengal	43,701	95,377 5	294,258	3,56,738 5	703	5,841 1	46,046	1,70,001 13	44,404	1,01,218 6	340,304	5,26,740 2	384,708	6,27,958 8
Bombay	30,379	66,575 14	330,001	3,70,066 11	1,516	9,666 6	155,723	5,85,973 15	31,895	76,242 4	485,724	9,56,040 10	517,619	10,32,282 14
Burma	47,255	1,67,979 15	165,811	1,87,888 0	104	2,689 7	19,673	78,040 7	47,359	1,70,669 6	185,484	2,65,928 7	232,843	4,36,597 13
Dacca	9,976	15,836 8	42,857	45,855 5	4	149 2	189	540 5	9,980	15,985 10	43,046	46,395 10	53,026	62,381 4
Ganjam	14,176	21,494 5	117,376	1,11,715 9	...	...	1,542	3,290 11	14,176	21,494 5	118,918	1,15,006 4	133,094	1,36,500 9
Indore	8,252	14,097 4	53,206	54,940 4	...	...	112	455 8	8,252	14,097 4	53,318	55,395 12	61,570	69,493 1
Madras	34,826	74,479 12	166,407	1,70,145 0	1,557	4,743 6	132,536	4,70,458 15	36,383	79,223 2	298,943	6,40,603 15	335,326	719,827 0
Malabar	4,972	8,009 3	74,563	74,877 0	...	...	4,487	11,084 8	4,972	8,009 3	79,050	85,961 8	84,022	93,970 11
Nagpur	16,448	24,136 14	57,512	60,034 9	1	4 0	118	444 10	16,449	24,140 14	57,630	60,479 3	74,079	84,620 1
Oudh & Rohilkhand	17,640	35,388 6	72,219	74,834 7	9	539 12	554	1,742 14	17,649	35,928 2	72,773	76,577 5	90,422	1,12,505 7
Punjab	80,326	1,97,445 14	160,735	1,62,072 11	1,104	15,233 0	1,309	4,041 8	81,430	2,12,678 14	162,044	1,66,114 3	243,474	3,78,793 1
Rajputana	6,305	10,204 3	40,560	38,269 7	15	493 14	114	468 14	6,320	10,698 1	40,674	38,738 5	46,994	49,436 6
Sind & Baluchistan	24,998	49,646 2	81,509	76,799 7	1,260	24,800 0	39,780	1,89,912 10	26,258	74,446 2	121,289	2,66,712 1	147,547	3,41,158 3
Upper Burma	169,084	8,18,776 13	83,181	91,719 13	12	104 7	263	1,069 5	169,096	8,18,881 4	83,444	92,789 2	252,540	9,11,670 6
Total Collection of the year	537,193	16,49,021 11	1,860,390	19,91,056 3	6,286	64,267 8	403,748	15,21,047 4	543,479	17,13,289 3	2,264,138	35,12,103 7	2,807,617	52,25,392† 10
Adjustments	...	−3,224 5	...	−9,242 5	..	...	...	−39,881	...	−3,224 5	...	−49,123 5	...	−52,347 10
Net Total (including adjustments)	537,193	16,45,797 6	1,860,390	19,81,813 14	6,286	64,267 8	403,748	14,81,166 4	543,479	17,10,064 14	2,264,138	34,62,980 2	2,807,617	51,73,045 0

This Return includes 1,654 telegrams on the service of French and Portuguese Governments and of His Highness the Khan of Kalat, the value of which, viz., R8,915-13, has not been credited to Revenue.

* Includes R4,335-15, the collection of the Provincial Offices, three in number, for 1888-89.

† Includes R5,048-10, the collection of the Provincial Offices, three in number, for 1887-88.

Total Paid Telegrams, 1888-89.

		No.	Value. R	a.
Inland		2,557,238	31,57,905	11
Foreign	Departmental	425,284	16,87,812	15
	Railway	630	999	3
	Total	2,983,152	48,46,717	12

Total Paid Telegrams, 1888-89.

		No.	Value. R	a.
Inland		2,397,583	36,27,611	4
Foreign	Departmental	409,476	15,44,323	4
	Railway	558	1,110	8
	Total	2,807,617	51,73,045	0

Number and Value of Inland and Foreign Telegrams sent and of Foreign Telegrams "Received" and "Transit" during the year 1888-89, showing also the Increase and Decrease under each head on the figures for the previous year —continued.

Divisions.	INCREASE. Inland. State. No.	Value. R a.	Inland. Private. No.	Value. R a.	Foreign. State. No.	Value R a.	Foreign. Private. No.	Value. R a.	Total. State. No.	Value. R a.	Total. Private. No.	Value. R a.	Grand Total. No.	Value. R a.
Arakan	1,145	2,267 15	1,023	...	...	...	...	...	1,145	2,267 15	1,023	...	2,168	2,267 15
Assam	...	...	9,490	8,910 3	...	...	...	...	...	...	9,490	8,910	9,490	8,910 3
Bellary	...	...	2,784	1,433 10	...	...	...	...	...	...	2,784	1,433 10	2,784	1,433 10
Bengal	2,211	...	15,667	20,774 11	...	...	1,384	5,550 1	2,211	...	17,051	26,324 11	19,262	26,324 12
Bombay	...	...	69,250	74,543 11	...	...	...	...	...	...	69,250	74,543 11	69,250	74,543 11
Burma	...	...	...	...	91	3,250 10	27,973	1,15,565 5	91	3,250 10	27,973	1,15,565 5	28,064	1,18,815 15
Dacca	8,346	35,052 15	10,620	10,684 9	5	...	...	498 14	8,351	35,052 15	10,620	11,183 7	18,971	46,236 6
Ganjam	2,582	2,899 7	14,007	9,876 15	..	..	...	...	2,582	2,899 7	14,007	9,876 1	16,589	12,776 6
Indore	...	..	23,022	31,912 15	3	17 15	...	...	3	17 15	23,022	31,912 1	23,025	31,930 14
Madras	...	...	15,572	13,385 2	...	...	...	...	...	...	15,572	13,385	15,572	13,385 2
Malabar	421	227 1	6,652	5,920 1	4	7 11	423	1,923 12	425	234 12	7,075	7,841	7,500	8,079 3
Nagpur	...	...	15,362	17,591 9	...	2 9	31	...		2 9	15,393	17,591 9	15,393	17,594 2
Oudh & Rohilkhand	363	...	7,232	6,433 0	5	...	19	14 0	368	..	7,301	6,447	7,669	6,447 0
Punjab	8,646	24,133 4	28,533	32,318 7	...	.	122	821 12	8,646	24,133 4	28,655	33,140	37,301	57,273 7
Rajputana	2,994	3,519 11	22,757	21,585 4	...	...	20	...	2,994	3,519 11	22,757	21,585 4	25,751	25,104 15
Sind & Baluchistan	...	...	9,182	7,688 1	...	...	17,591	89,208 11	...	...	26,773	96,897	26,773	96,897 8
Upper Burma	...	...	5,974	...	16	609 7	...	...	16	609 7	5,974	..	5,990	609 7
Total	26,708	68,10 5	257,157	2,63,059 8	124	3,888 4	47,563	2,13,582 7	26,832	71,988 9	304,720	4,76,641 14	331,552	5,48,630 8
Adjustments	...	...	...	−1,715 8	...	...	...	...	...	...	...	−1,715 8	...	−1,715 8
Net Total (including adjustments)	26,708	68,100 5	257,157	2,61,344 0	124	3,888 4	47,563	2,13,582 7	26,832	71,988 9	304,720	4,74,926 5	331,552	5,46,915 0
Net Increase and Decrease on the previous year.	...	...	255,473	2,49,700 10	...	...	16,278	1,52,269 8	...	...	271,751	4,01,970 2	175,535	...

Divisions.	DECREASE. Inland. State. No.	Value. R a.	Inland. Private. No.	Value. R a.	Foreign. State. No.	Value. R a.	Foreign. Private. No.	Value. R a.	Total. State. No.	Value. R a.	Total. Private. No.	Value. R a.	Grand Total. No.	Value. R a.
Arakan	...	...	...	281 7	...	...	174	465 5	...	...	174	746 12	174	746 12
Assam	82	3,748 2	...	...	...	...	53	121 5	82	3,748 2	53	121 5	135	3,869 7
Bellary	1,435	3,374 1	...	...	1	3 1	16	72 0	1,436	3,377 2	16	72 0	1,452	3,449 2
Bengal	...	10,098 11	...	...	107	765 5	...	...	107	10,864 0	...	...	107	10,864 0
Bombay	3,305	16,591 13	...	...	48	784 8	9,477	12,835 2	3,353	17,376 5	9,477	12,835 2	12,830	30,211 7
Burma	13,773	75,445 8	1,684	9,861 10	..	...	...	...	13,773	75,445 8	1,684	9,861 10	15,457	85,307 2
Dacca	...	...	...	...	...	60 5	23	..	..	60 5	23	..	23	60 5
Ganjam	...	..	...	...	..	...	51	543 1	...	...	51	543 1	51	543 1
Indore	1,687	3,977 4	...				45	201 0	1,687	3,977 4	45	201 0	1,732	4,178 4
Madras	1,785	17,896 1	...	...	275	1,074 13	21,371	86,098 1	2,060	18,969 14	21,371	86,098 1	23,431	1,05,067 15
Malabar	...	...	...	...	...	..	...	...	..	...	...	...	...	...
Nagpur	1,057	4,057 4	...	...	..	...	...	2 11	1,057	4,057 4	...	2 11	1,057	4,059 15
Oudh & Rohilkhand	...	4,378 8	...	...	...	352 6	...	...	...	4,730 14	...	...	...	4,730 14
Punjab	...	...	...	..	60	1,598 10	...	...	60	1,598 10	...	...	60	1,598 10
Rajputana	...	...	...	...	14	488 6	...	76 0	14	488 6	...	76 0	14	564 6
Sind & Baluchistan	4,502	12,709 7	...	...	17	7,652 0	...	...	4,519	20,361 7	...	...	4,519	20,361 7
Upper Burma	94,900	6,37,803 10	...	1,500 5	...	...	75	187 12	94,900	6,37,893 10	75	1,688 1	94,975	6,39,491 11
Total	122,526	7,90,079 5	1,684	11,643 6	522	12,779 6	31,285	1,00,602 5	123,048	8,02,858 11	32,969	1,12,245 11	156,017	9,15,104 6
Adjustments	...	−2,572 13	...	...	...	...	...	−39,289 6	...	−2,572 13	...	−39,289 6	...	−41,862 3
Net Total (including adjustments)	122,526	7,87,506 8	1,684	11,643 6	522	12,779 6	31,285	61,312 15	123,048	8,00,285 14	32,969	72,956 5	156,017	8,73,242 3
Net Increase and Decrease on the previous year.	95,818	7,19,406 3	...	...	398	8,891 2	..	...	96,216	7,28,297 5	...	..	...	3,26,327 3

NOTE.—This Return only includes Collections belonging to the Government of India and Provincial Governments.

Abstract of Foreign Traffic with India by the Indo-European and Red Sea routes for the year 1888-89.

Route.		Number of Telegrams by each route (exclusive of Transit)			Percentage of Number.		
		To India	From India.	Total.	To India.	From India	Total.
Indo-European	*Viâ* Teheran .	31,093	43,740	74,833	38·61	47·67	43 44
	Viâ Turkev .	1,972	1,302	3,274	2·45	1 42	1 90
	Persian Gulf *Viâ* Karachi	924	962	1,886	1 15	1·05	1·09
Red Sea . *Viâ* Suez .		46,529	45,751	92,280	57·79	49 86	53·57
Total .		80,518	91,755	172,273	100 00	100 00	100·00

APPENDIX F.

Synopsis of complaints relating to the Indian Government Telegraph Department for the year 1888-89.

(The figures in Antique type are those for last year.)

Nature of Complaints.	Number of Complaints received.				Number disposed of. Admitted.				Rejected. Being groundless.			Rejected. Not investigated for want of documents.			Total rejected.	Number of paid Messages.			Percentage of messages which formed the subject of Complaints.			
	Inland.	Railway.	Foreign.	Total.	Inland.	Railway.	Foreign.	Total.	Inland.	Railway.	Foreign.	Inland.	Railway.	Foreign.		Inland.	Railway.	Foreign.	Inland.	Railway	Foreign.	Total.
Non-delivery	370	38	29	437	139	16	13	168	220	21	15	11	1	1	269				·015	·011	·006	·013
	346	48	45	439	129	13	24	166	185	35	19	32	...	2	273				·016	·012	·012	014
Delay	162	27	8	197	112	23	6	141	47	4	1	3	1	...	56				·006	·007	·002	·006
	159	25	7	191	98	9	4	111	59	16	3	2	...	...	80	*2,451,357	363,526	425,914	·007	·006	·002	·006
Error	153	23	27	203	141	23	23	187	12	...	4	..	...	...	16	2,225,292	408,188	410,034	·006	·006	·006	·006
	143	15	27	185	122	13	22	157	21	...	5	...	1	...	28				·006	·003	·06	·006
Miscellaneous	74	3	11	88	34	2	6	42	38	1	5	2	...	...	46				·003	·001	·003	·003
	83	8	7	98	42	5	5	52	34	3	2	7	...	...	46				·004	·002	·001	·003
Total	759	91	75	925	426	64	48	538	317	26	25	16	2	1	387				·030	·025	·017	·028
	731	96	86	913	391	40	55	486	299	55	29	41	1	2	427				·033	·023	·021	·029

Increase of Traffic { Departmental . . 10·15 per cent.
Decrease „ „ . { Foreign . . . 3·87 „ „
Railway . . . 10·94 „ „
Net Increase . 6·48 „ „

Increase or decrease in the number of admitted complaints { Increase { Departmental . . 8·95 per cent.
Railway . . . 60·00 „ „
Decrease . { Foreign . . . 12·72 „ „
Net increase . 10·69 „ „

* This does not include 1,05,881 telegrams, the number transferred to Railways, which are shewn under the head 'Railway' in this Return, but under 'Departmental' in Appendix B.

APPENDIX F—*continued.*

Synopsis of Complaints relating to other Telegraph Administrations for the year 1888-89—continued.

[The figures in Antique are those for last year.]

Nature of Complaints.	Number of Complaints received.			Transferred to other Telegraph Administrations. Disposed of. Admitted.			Rejected. Being groundless		On technical grounds.		Total Rejected.	Transferred not yet disposed of.		Not transferred to other Telegraph Administrations. Not being supported by prescribed documents.		Transfer forbidden by Convention.		Number of paid messages.			Percentage of messages which formed the subject of Complaints.		
	Railway.	Foreign	Total.	Railway.	Foreign	Total.	Railway.	Foreign	Railway.	Foreign		Railway.	Foreign	Railway.	Foreign	Railway.	Foreign	Railway.	Foreign.	Total.	Railway.	Foreign	Total.
Non-delivery	125	146	271	69	67	136	39	33	17	6	95	3	9	...	9	...	22				·034	034	·034
	127	117	244	55	51	106	45	28	24	...	97	3	11	...	12	...	15				·031	·028	·030
Delay	74	35	109	45	15	60	12	8	17	...	37	...	1	...	...	...	11				·020	·008	·014
	101	37	164	52	23	75	22	9	27	...	59	...	...	...	...	...	4	363,526	425,914	789,440	·025	·009	·017
Error	64	129	193	58	45	103	4	14	2	...	20	...	2	...	3	...	65				·018	·030	024
	51	70	121	45	34	79	2	1	4	...	7	...	3	...	4	...	28	408,188	410,034	818,222	·012	·018	·014
Miscellaneous	22	55	77	7	33	40	9	16	2	1	28	2	5	2	...	...	...				·006	·013	·010
	22	27	49	9	18	27	6	6	7	1	20	...	...	...	1	...	1				·005	·006	·006
Total for the Year.	285	365	650	179	160	339	64	71	38	7	180	2	17	2	12	...	98				·078	·085	·082
	301	251	552	161	126	287	75	44	62	2	183	3	14	...	17	...	48				·073	·061	·067
Balance for last year.	3	14	17	3	12	15	...	2	...	...	2	...	...	...	...	...	...				...	...	...
	3	37	40	3	33	36	...	3	...	...	3	...	1	...	...	...	...				..	...	...
Total	288	379	667	182	172	354	64	73	38	7	182	2	17	2	12	...	98				·079	088	·084
	304	288	592	164	159	323	75	47	62	2	186	3	15	...	17	...	48				·074	·070	·072

Increase in the number of admitted complaints . . { Railway . . . . . 11·18 per cent.
Foreign . . . . . 26·98 ,,
Net . . . . . 18·11 ,,

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1889.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*.)		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Burma—																										
Tenasserim—																										
Mergui	...	...	...	...	11 1	10 10	11 11	12 14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	14 9	9 11
Tavoy	...	...	...	...	13 0	13 0	15 12	14 13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399 3	399 3	17 14½	17 14½
Moulmein and Amherst	7 14	7 14	...	...	9 11	9 11	12 2	12 2	...	...	...	...	...	...	...	...	10 2	10 2	12 2	12 2	...	...	220 0	220 0	20 8	20 8
Pegu (deltaic)—																										
Pegu	...	...	...	...	8 14	8 14	10 14	10 14	...	...	...	...	...	...	...	...	11 2	11 2	...	...	...	...	143 0	143 0	14 3	14 5
Rangoon	11 2	11 2	...	...	10 6	11 2	11 2	12 4	...	...	...	...	...	...	...	...	13 0	16 0	...	...	...	...	250 0	250 0	14 9	14 9
Thongwa	...	...	...	...	10 5	9 9	12 4	10 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	14 4	14 4
Bassein	...	...	...	...	12 11	13 5	15 1	16 1	...	...	...	...	...	...	...	...	9 9	9 15	...	...	...	...	230 11	230 11	15 12	14 14
Pegu (inland)—																										
Shwaygyin	...	...	...	...	8 8	8 8	8 14	8 14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	14 2	14 2
Tharawadi	...	...	...	...	11 7	11 7	13 5	13 5	...	...	...	...	...	...	...	...	11 7	11 7	...	...	8 2	8 2	450 0	450 0	14 0	14 0
Henzada	...	...	...	...	11 0	11 0	13 0	13 0	...	...	...	...	...	...	...	...	9 8	9 8	...	...	...	...	183 8	183 8	17 11	17 11
Prome	12 2	12 12	...	...	11 10	10 6	15 5	15 5	...	...	...	...	...	...	...	...	10 6	10 6	...	...	...	...	139 11	139 11	14 3	14 3
Toungoo	...	...	...	...	10 10	10 10	12 13	12 13	...	...	...	...	...	...	...	...	9 7	9 7	...	...	...	...	200 0	200 0	14 1	14 1
Thayetmyo	10 5	10 5	...	...	10 12	12 11	15 5	13 13	...	...	...	...	...	...	...	...	11 10	12 12	28 3	37 8	...	...	490 0	490 0	11 3	11 3
Upper Burma—																										
Mandalay	13 3	13 9	...	...	10 7	11 10	12 5	13 7	...	...	...	...	...	...	...	...	8 8	8 8	19 3	16 11	8 4	8 4	65 0	60 0	17 12	17 12
Arakan—																										
Sandoway	...	...	...	...	20 9	19 10	27 0	24 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	469 11	469 11	20 2	14 4
Kyouk-pyu	...	...	...	...	15 6	15 5	16 14	16 13	...	...	...	...	...	...	...	...	6 0	6 0	...	...	...	...	340 0	340 0	21 0	24 0
Akyab	...	...	...	...	14 0	14 0	18 0	18 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	8 8	8 8	180 0	180 0	16 0	16 0
Assam—																										
Surma—																										
Sylhet	10 12	11 0	...	...	10 0	10 8	16 0	15 12	...	...	...	...	...	...	...	...	14 0	13 0	...	...	...	...	108 0	108 0	9 12	9 8
Cachar	9 8	7 8	...	...	10 0	10 0	17 0	12 0	...	...	...	...	...	...	...	...	12 8	12 8	...	...	...	...	80 0	80 0	9 0	9 8
Khási and Jaintiá Hills	...	...	...	...	5 8	5 8	9 0	7 0	...	...	...	...	...	...	...	...	9 0	8 0	16 0	16 0	...	...	100 0	100 0	7 0	7 0
Gáro Hills	...	...	...	...	6 0	6 0	10 0	13 0	...	...	...	...	...	...	...	...	9 0	9 0	...	...	...	...	160 0	160 0	6 7	6 7
Brahmáputra—																										
Goálpára	18 0	18 0	...	...	7 0	7 0	12 0	12 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	16 0	18 0	80 0	80 0	8 8	9 0
Kámrup	10 0	10 0	...	...	8 0	8 0	16 0	17 0	...	...	...	...	...	...	...	...	12 8	13 0	...	...	...	...	160 0	160 0	9 8	9 0
Darrang	7 0	7 0	...	...	13 0	12 12	16 0	18 0	...	...	...	...	...	...	...	...	11 0	12 0	...	...	...	...	150 0	150 0	9 0	9 0
Nowgong	8 0	8 0	...	...	9 0	9 8	16 0	16 0	...	...	...	...	...	...	...	...	8 0	8 0	...	...	...	...	120 0	120 0	8 0	8 0
Sibságar	...	...	...	...	7 0	6 0	18 0	18 0	...	...	...	...	...	...	...	...	11 0	13 0	...	...	...	...	140 0	120 0	8 0	8 0
Lakhimpur	8 0	8 0	...	...	6 0	6 0	12 0	13 0	...	...	...	...	...	...	...	...	12 0	12 0	11 0	11 0	...	...	160 0	160 0	8 0	8 0

Bengal—																												
Eastern hill tracts—																												
Chittagong Hill Tracts	...	...	...	...	10 0	9 6	13 5	10 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	320 0	320 0	8 0	8 0
Hill Tipperah	6 0	6 0	...	...	8 0	8 0	16 0	12 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	8 0	8 0	...	...	8 0	8 0
Nágá Hills	...	...	...	...	4 0	4 0	9 0	8 0	...	...	...	...	...	...	...	...	4 0	4 0	...	...	...	...	60 0	60 0	4 0	4 0
Eastern—																												
Backergunge	...	...	...	...	15 4	10 0	16 2	15 0	...	...	...	...	...	...	...	...	15 0	16 0	...	...	...	...	120 0	120 0	10 0	10 0
Noakholly	...	...	...	...	11 0	11 0	12 0	13 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	7 0	8 0	...	...	9 0	9 0
Chittagong	11 0	10 0	...	...	8 0	8 0	16 5	15 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	100 0	100 0	9 0	9 0
Tipperah	12 5	11 7	...	...	10 0	8 14	17 12½	13 14½	...	...	...	...	...	...	...	...	13 14½	13 5	...	...	8 6½	8 0	...	...	8 14	8 14
Dacca	13 0	13 0	16 0	20 0	12 0	9 12	14 0	11 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	14 0	14 0	160 0	160 0	9 4	9 4
Mymensingh	10 0	10 0	...	...	8 0	8 14	13 14	12 4	...	...	...	...	...	...	...	...	13 0	14 8	...	...	14 0	10 0	...	...	8 8	8 8
Deltaic—																												
Khoolna	...	...	...	...	11 8	11 4	14 0	12 8	...	...	...	...	...	...	...	...	12 0	13 5	...	...	...	...	160 0	160 0	8 0	8 8
24-Pergunnahs	13 5	14 0	16 0	16 0	7 8	7 8	15 0	15 0	...	...	...	...	...	...	5 4	6 0	16 0	16 0	...	...	17 0	18 0	100 0	100 0	10 0	10 0
Midnapore	12 8	13 8	...	...	11 0	12 0	16 0	14 0	...	...	...	...	...	...	...	...	15 0 to 16 4	14 8 to 15 8	...	...	13 0	13 0	160 0	160 0	10 3	10 3
Howrah	...	...	...	...	9 8	9 8	12 8	13 0	...	...	...	...	...	...	...	...	16 8	17 0	...	...	13 0	13 0	100 0	100 0	9 2	9 2
Calcutta	13 3	13 4	16 11	17 7	8 3	8 1	13 5	13 0	14 12	16 0	13 2	12 9	...	...	15 3	14 8	15 15	15 12	18 5	18 9	16 10	16 12	100 0	100 0	10 1	10 0
Hooghly	13 0	13 0	...	...	8 0	8 0	12 0	12 0	...	...	...	...	...	...	...	...	15 0	15 0	...	...	11 0	11 0	120 0	120 0	9 0	9 0
Nuddea (Kishnaghur)	15 0	14 14	17 12	...	10 10½	10 10½	12 6	12 6	...	...	...	...	...	...	...	...	18 14	17 12	...	...	16 0	13 5½	...	...	9 2	10 0
Jessore	13 5	13 5	...	...	9 0	9 0	16 0	13 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	16 0	16 0	160 0	160 0	9 2	9 2
Furreedpore	13 0	13 0	12 0	12 0	10 0	8 0	15 0	10 0	...	...	...	...	...	...	...	...	12 0	12 0	15 0	18 0	10 0	10 0	120 0	120 0	9 0	9 0
Central—																												
Bankoora	13 12	13 12	14 0	14 0	15 0	15 0	18 0	19 0	...	...	...	...	...	...	...	...	15 0	15 0	26 0	27 0	15 8	15 0	280 0	280 0	10 0	10 0
Burdwan	13 4	14 8	*	*	10 0	11 10	12 5	14 10	...	...	...	...	...	...	...	...	17 0	18 0	*	*	18 0	19 0	100 0	100 0	10 5	10 5
Beerbhoom	15 0	15 0	...	...	13 0	12 0	15 0	15 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	10 8	10 8	160 0	160 0	10 8	10 8
Moorshedabad	16 0	16 0	...	...	10 0	10 0	14 0	12 0	...	...	...	...	...	...	...	...	20 0	20 0	...	...	18 0	18 0	220 0	220 0	11 0	11 0
Sonthal Pergunnahs	15 0	15 0	...	...	12 0	12 0	17 0	16 0	...	...	...	...	...	...	...	...	16 0	16 0	27 0	27 0	19 0	17 0	200 0	200 0	9 4	9 4
Pubna	15 8	16 8	...	...	7 6	7 2	14 4	14 4	...	...	...	...	...	...	...	...	15 4	15 0	...	...	17 4	17 4	200 0	200 0	8 11½	7 6
Bogra	15 0	13 8	...	...	12 0	12 0	18 0	New. 18 0 Old. 13 8	...	...	...	...	...	...	...	...	15 0	15 0	...	...	...	...	90 0	90 0	8 13	9 0
Rajshahye	15 0	15 0	19 8	20 10	10 8	9 12	13 8	12 0	...	...	...	...	...	...	...	...	18 0	18 0	...	...	17 0	16 13	240 0	240 0	9 0	8 10
Maldah	18 0	18 0	...	...	11 0	11 0	14 8	14 0	...	...	...	...	...	...	...	...	17 0	16 0	...	...	...	...	160 0	160 0	8 8	8 0
Northern—																												
Rungpore	13 5	13 5	...	...	8 8	9 7	12 12	10 5	...	...	...	...	...	...	...	...	13 5	13 5	...	...	10 5	14 8	100 0	100 0	8 14	8 14
Dinagepore	17 8	15 12	14 8	16 0	15 8	12 0	19 0	16 0	...	...	...	...	...	...	...	...	14 8	14 8	...	...	...	...	160 0	160 0	9 8	9 8
Jalpáiguri	12 0	12 0	16 0	16 0	8 0	8 0	17 0	15 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	12 0	12 0	128 0	128 0	9 0	9 0
Darjeeling	11 0	11 0	10 0	10 0	5 0	5 0	12 0	12 0	...	...	...	...	13 0	13 0	...	...	10 0	10 0	20 0	20 0	8 0	8 0	120 0	120 0	8 0	6 8
Orissa—																												
Pooree	13 2	13 2	...	...	14 7	13 6	22 10	18 4	...	...	...	...	...	...	...	...	15 12	17 1	...	...	15 12	15 12	80 0	80 0	11 13	11 13
Cuttack	13 2	14 7	...	...	10 8	10 8	18 6	18 6	...	...	...	...	...	...	...	...	15 2	20 5	...	...	17 1	18 6	80 0	80 0	11 0	11 0
Balasore	15 0	15 0	13 0	13 0	12 0	12 0	17 0	17 0†	...	...	...	...	...	...	...	...	14 0	14 0	...	...	...	...	140 0	160 0	9 0	9 0
Chota-Nagpur—																												
Singbhoom	10 0	10 0	20 0	20 0	16 0	16 0	20 0	20 0	...	...	...	...	...	...	...	...	10 0	10 0	32 0	32 0	12 0	12 0	200 0	200 0	7 0	7 0
Manbhoom	13 5	13 5	...	...	12 8	13 0	21 0	23 0	...	...	...	...	...	...	...	...	15 3	15 12	32 0	32 0	16 0	15 0	200 0	200 0	9 2	9 0
Lohardugga	White. 10 8 Red. 12 0	White. 11 0 Red. 11 8	13 0	13 5	New. 20 0	13 8	New. 22 0	Old. 16 0 New. 21 0	...	...	...	...	40 0	50 0	...	...	13 14	13 8	35 0	40 0	14 12	15 0	140 0	140 0	8 4	8 8
Hazáribágh	13 0	14 0	11 0	15 0	10 0	10 0	20 0	Old. 17 0 New. 22 0	...	...	...	...	33 0	35 0	...	...	16 0	15 0	28 0	30 0	...	17 0	320 0	320 0	8 0	8 0

* Not sold.

† The price of rice was 16 sers per rupee just after the storm of the 20th November.

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1889—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Bengal—*continued.*																										
Behar, south—																										
Monghyr	17 13	20 8	15 12	21 0	12 1	12 1	18 14	18 6	...	...	...	...	...	...	...	...	22 1	24 2	25 4	25 4	18 14	18 14	147 0	147 0	10 0	9 12
Gya	17 0	17 8	20 0	19 0	10 0	10 0	18 0	18 0	...	...	...	...	...	...	15 0	15 0	20 0	19 0	...	...	18 0	19 0	200 0	200 0	9 0	9 2
Patna	Red. 17 8 / White. 15 4	Red. 17 12 / White. 15 2	24 0	22 0	10 8	10 8	18 6	17 13	24 0	24 0	...	...	26 0	25 0	19 8	19 0	23 0	23 0	24 0	23 0	22 8	22 0	130 0	130 0	9 8	9 8
Shahabad	16 0	16 0	21 0	20 0	9 0	10 0	16 8	14 0	22 8	23 0	...	...	...	...	...	...	22 0	22 0	...	...	20 0	21 0	140 0	160 0	10 0	10 0
Benar, north—																										
Purneah	20 0	21 4	...	...	20 0	19 0	22 0	21 0	...	...	...	...	...	...	...	...	16 0	20 0	...	...	15 0	17 0	130 0	120 0	9 0	10 4
Bhágalpur	16 6	18 15	20 3	18 15	12 10	12 0	16 6	15 2	...	...	...	...	...	...	...		20 3	19 9	24 0	24 0	17 10	17 10	151 8	164 0	10 1	10 1
Durbhunga	16 0	14 13	20 8	18 4	12 8	13 8	20 0	20 8	...	...	...	...	28 4	28 9	...	14 13	27 0	22 13	25 0	25 4	20 0	20 0	160 0	200 0	10 0	11 0
Mozufferpore	13 0	13 0	18 0	18 0	10 8	10 0	19 0	18 0	...	...	...	...	...	...	...	...	20 0	20 0	22 0	22 0	22 0	22 0	160 0	160 0	10 0	10 0
Sarun	15 12	15 8	21 0	21 0	8 8	8 8	14 14	14 6	...	...	...	...	22 0	22 0	14 0	14 0	21 0	20 8	22 0	21 8	20 8	20 8	160 0	160 0	9 8	9 8
Chumparun	12 0	12 0	20 0	13 0	9 0	9 0	19 0	20 0	...	...	...	...	28 0	28 0	...	...	18 0	22 0	25 0	25 0	17 0	17 0	160 0	160 0	9 8	9 8
N.-W. Provinces—																										
Eastern—																										
Mirzapur	13 8	13 8	18 0	18 0	9 0	8 0	16 0	14 0	20 0	22 0	18 0	18 0	20 0	20 0	15 0	20 0	18 0	18 0	21 0	22 0	20 0	22 0	100 0	100 0	10 0	10 0
Benares	14 10	14 6	20 5	20 1	10 9	9 8	15 11½	15 3	19 8	20 10	19 0	18 7	16 4	16 13	12 8	13 0	19 8	19 4	22 4	20 1	19 8	19 12	120 0	120 0	10 2	10 2
Ghazipur	14 14	14 6	18 11	17 6	6 7	7 2	10 6	11 0	15 7	16 12	12 15	15 6	22 3	28 4	16 12	20 10	16 12	16 12	16 12	16 12	19 6	19 5	194 6	194 6	10 6	10 6
Jaunpur	13 0	13 0	19 8	19 0	7 0	7 0	14 0	14 0	22 0	22 0	...	...	25 0	...	...	...	23 0	23 0	22 0	22 0	21 0	19 0	140 0	140 0	8 8	8 8
Allahabad	13 8	13 8	19 8	19 8	7 0	7 0	11 0	11 0	22 0	22 0	18 0	18 0	22 0	23 0	22 0	24 0	19 0	19 0	20 0	20 0	20 0	20 0	120 0	120 0	10 0	10 0
Central—																										
Bánda	15 8	16 8	24 0	22 8	7 8	7 8	12 0	11 8	30 0	30 0	23 0	23 0	...	...	...	...	24 0	24 0	...	...	14 8	14 0	160 0	160 0	11 0	9 12
Fatehpur	14 12	14 0	21 0	21 0	13 4	13 0	15 0	15 0	26 8	25 0	22 0	21 0	...	...	...	20 0	22 8	23 0	...	23 0	25 0	25 0	160 0	160 0	10 8	10 8
Hamirpur	16 0	15 12	19 8	...	9 0	9 0	13 12	12 6	27 8	27 8	23 0	23 0	...	...	...	...	25 0	25 0	...	...	...	...	140 0	140 0	10 4	10 4
Jalaun	17 0	17 0	21 0	22 0	9 0	9 0	10 0	10 0	25 0	26 0	22 0	22 0	...	...	16 0	16 0	25 0	26 0	18 0	18 0	24 0	24 0	140 0	140 0	10 0	10 0
Cawnpore	16 8	16 4	23 0	23 0	8 8	8 8	12 8	12 8	24 8	25 0	22 0	22 0	30 0	30 0	28 0	28 0	25 0	25 8	27 8	28 8	24 0	24 0	140 0	140 0	12 0	12 0
Etáwah	17 0	16 12	24 0	24 0	6 0	6 0	12 0	12 0	25 8	24 8	21 12	21 4	20 0	24 0	20 0	25 0	27 8	27 8	30 0	32 0	27 0	28 0	120 0	120 0	11 0	11 0
Farukhabad	15 12	16 8	24 0	23 0	6 8	6 8	10 8	10 0	23 0	20 0	21 0	20 0	...	...	...	24 0	28 8	30 0	29 8	28 0	27 8	26 0	130 0	120 0	11 12	11 0
Mainpuri	17 4	17 4	23 8	23 4	4 8	4 8	7 8	8 0	22 4	22 8	20 0	20 8	...	...	...	...	27 4	27 4	28 8	28 8	27 8	28 8	160 0	160 0	11 12	11 12
Etah	16 12	16 6	23 0	22 4	7 8	7 8	12 8	12 8	20 0	20 0	18 0	18 0	29 0	30 0	12 0	12 0	28 0	28 0	26 0	28 0	20 0	20 0	160 0	160 0	11 0	11 0
Western—																										
Lalitpur	18 8	18 0	24 0	24 0	9 0	9 0	11 0	11 0	28 0	28 0	16 0	15 0	28 0	28 0	20 0	24 0	24 0	24 0	34 0	35 0	13 8	14 0	200 0	200 0	10 4	10 4
Jhánsi	18 9	18 4	26 12	26 10	8 0	8 0	11 8	11 8	26 9½	24 5½	21 8	21 8	...	...	...	...	24 12	24 13½	30 0	29 6	26 4	26 4	180 0	180 0	10 8	10 8
Agra	15 0	15 0	21 0	21 0	5 0	5 0	9 0	9 0	21 0	20 0	19 0	18 0	...	...	17 0	19 8	22 0	22 0	23 0	23 0	17 8	17 8	100 0	100 0	11 8	11 8
Muttra	15 0	15 8	21 0	21 0	7 8	7 0	11 8	12 0	21 0	21 0	18 0	17 0	...	...	8 0	12 0	23 0	23 0	23 0	23 0	28 0	27 0	100 0	100 0	12 0	11 12
Aligarh	16 4	16 8	22 8	22 0	5 4	5 8	10 4	10 8	20 0	20 8	19 8	19 0	...	...	16 0	16 0	24 0	24 0	26 8	27 0	27 0	29 0	120 0	140 0	11 4	11 4
Bulandshahr	17 8	18 0	23 8	25 0	7 0	7 0	11 0	11 8	21 0	22 0	18 0	18 0	...	...	16 0	16 0	23 10	24 8	23 12	24 8	20 0	20 0	120 0	120 0	11 0	11 4
Meerut	17 8	17 8	20 0	26 0	5 8	5 8	12 0	13 0	25 8	26 0	19 8	19 0	16 0	16 0	16 0	16 0	23 0	23 0	25 0	22 8	25 8	25 0	100 0	100 0	11 4	11 8
Sub-montane—																										
Ballia	15 8	15 4	18 8	18 0	9 6	9 4	15 8	15 8	20 8	20 8	...	...	21 0	20 8	13 0	13 0	20 8	20 0	21 8	19 4	19 0	19 4	155 0	155 0	10 4	10 8
Azamgarh	14 0	14 0	19 3	19 3	8 14	8 14	15 8	15 8	...	...	...	...	...	...	...	...	18 1	18 1	20 10	20 10	14 12	14 12	177 8	177 8	10 8	10 8
Gorakhpur	13 8	12 9	18 0	17 2	9 0	8 14	15 4	15 5	...	...	...	...	18 0	18 0	13 8	13 8	18 14	18 0	19 12	19 12	19 12	18 14	100 0	140 0	10 0	10 0
Basti	15 8	15 8	20 0	19 0	8 12	9 4	28 0§	32 0	14 0	14 0	...	...	14 0	14 0	8 0	8 0	19 8	19 8	20 0	18 0	20 0	21 0	160 0	160 0	9 8	9 8
Sháhjahánpur	17 12	18 0	27 4	27 8	8 8	8 8	17 8	17 8	24 8	...	23 0	23 0	32 0	32 0	32 0	30 0	28 0	27 8	28 0	28 0	26 12	26 8	140 0	140 0	10 8	10 8
Budaun	17 4	17 8	28 4	28 8	6 0	6 0	15 0	16 0	23 0	19 0	21 8	21 0	...	...	...	...	28 8	28 0	30 0	30 0	31 0	31 0	192 0	160 0	11 4	11 0
Pilibhit	16 14	17 0	30 0	29 0	13 0	12 8	15 8	16 4	...	...	18 12	19 0	...	...	...	...	26 0	25 6	25 0	25 0	27 0	26 0	150 0	150 0	10 14	10 14

Bareilly	15 5	15 0	23 12	21 14	6 4	6 4	13 12	12 8	22 8	22 8	19 6	19 6	...	...	16 14	17 8	23 12	21 14	26 4	23 12	17 8	17 8	112 8	112 8	10 0	10 0
Moradabad	17 3	17 1	26 0	27 0	8 0	8 0	14 0	14 0	26 0	25 0	21 0	21 4	...	...	21 0	20 8	24 8	26 0	27 8	27 0	26 4	28 0	150 0	150 0	11 12	11 12
Tarái	17 8	17 8	21 4	21 4	7 8	7 8	14 6	14 6	27 8	27 8	21 4	21 4	...	...	27 8	27 8	23 12	23 12	28 12	28 12	27 8	27 8	100 0	100 0	10 0	10 0
Bijnor	16 14	17 2	26 2	27 0	11 14	11 4	14 1	14 1	...	...	19 6	...	...	...	...	...	23 10	24 12	...	...	24 12	24 12	135 0	135 0	10 13	10 6
Muzaffarnagar	18 2	18 6	29 12	30 12	6 9	6 9	13 3	13 4	26 5	25 5	19 12	19 12	17 10	17 10	16 8	16 8	24 12	25 6	26 5	28 10	15 6	15 6	132 0	132 0	11 4	11 4
Saháranpur	17 3	17 3	25 13	25 13	8 11½	8 1	11 13	11 13	26 13½	23 10½	23 10½	20 7	26 13½	26 13½	26 13½	26 13½	24 11½	23 10½	24 13½	24 11½	19 5½	19 5½	129 0	107 8	11 4½	11 4½
Dehra Dún	16 8	16 0	30 0	30 0	6 8	6 8	11 8	11 8	22 0	22 0	20 0	20 0	26 0	26 0	...	...	22 0	22 8	22 0	25 0	16 0	16 0	160 0	160 0	10 4	10 0
Kumaun	11 8	11 8	14 0	14 0	10 0	10 0	10 8	10 8	...	...	...	...	18 0	16 0	20 0	16 0	13 0	13 0	16 0	16 0	9 0	9 0‡	160 0	160 0	7 0	7 0
Garhwal	21 8	21 4	23 12	23 12	9 0	7 8	14 0	14 0	...	...	...	...	29 0	29 0	...	...	11 0	11 0	...	...	8 8	8 8	180 0	180 0	8 0	8 0
Oudh—																										
Southern—																										
Partabgarh	15 8	16 0	23 8	23 8	15 0	16 0	16 0	17 0	23 0	23 8	20 0	20 0	...	...	...	...	22 0	23 0	...	...	14 0‡	14 0	180 0	180 0	9 8	9 8
Sultánpur	15 0	15 0	21 8	21 8	9 0	9 0	15 8	15 8	20 0	19 0	16 0	16 0	36 0	36 0	20 0	20 0	26 0	26 0	16 0	16 0	20 0	20 0	160 0	160 0	11 0	11 0
Rae-Bareli	16 0	16 0	22 0	20 0	7 0	7 0	14 8	14 8	24 0	25 0	22 0	22 0	26 0	28 0	20 0	25 0	25 0	24 8‡	20 0	22 0	24 0	24 0	180 0	180 0	10 0	10 0
Unao	15 0	15 0	21 0	21 0	8 0	8 0	14 8	14 8	23 0	24 0	21 8	23 0	23 0	23 0	17 0	20 0	24 0	24 0	28 0	28 0	17 0	17 0	160 0	160 0	11 0	11 0
Lucknow	15 4	15 4	20 8	21 0	6 0	6 0	13 12	13 0	21 8	22 0	21 0	20 0	25 0	25 0	23 0	23 0	21 3	21 0	22 0	22 0	22 12	22 4	110 0	120 0	10 8	10 8
Hardoi	17 8	17 8	26 0	26 0	7 0	7 0	14 0	13 0	...	...	23 8	23 0	...	...	...	32 0	28 0	28 0	29 0	29 0	16 0	16 0	160 0	160 0	10 8	10 8
Northern—																										
Fyzabad	14 14	14 12	20 4	20 8	10 8	10 8	13 12	13 8	20 0	...	19 0	19 0	22 0	22 0	18 0	18 0	23 0	23 0	22 0	22 8	21 8	21 0	120 0	120 0	10 0	10 0
Barabanki	15 0	15 8	23 0	23 0	10 0	10 8	13 0	12 8	23 8	23 12	20 0	20 0	25 0	25 0	20 0	20 0	23 0	23 8	23 4	25 0	24 0	23 0	120 0	120 0	10 8	11 0
Gonda	16 0	16 0	18 0	18 8	11 8	11 8	13 4	13 12	19 0	19 8	19 8	19 8	30 0	24 0	20 0	20 0	21 4	21 4	24 0	24 8	21 0	21 8	200 0	200 0	10 12	10 12
Bahraich	16 0	16 0	21 0	21 0	11 0	11 0	13 0	13 0	26 0	26 0	20 0	...	32 0	...	14 0	...	21 0	21 0	25 0	24 0	23 0	23 0	160 0	160 0	10 0	10 0
Sitápur	16 12	17 4	26 0	28 8	8 0	8 0	18 0	18 0	26 0	29 0	24 8	25 0	27 0	27 8	29 0	27 0	28 0	29 0	21 0	23 0	25 8	26 0	160 0	160 0	10 12	10 12
Kheri	18 0	17 12	26 8	27 0	8 0	8 0	18 0	18 0	26 0	26 0	26 0	26 0	36 0	36 0	16 0	16 0	25 8	26 8	30 0	30 0	26 0	26 0	140 0	140 0	10 8	10 8
Rajputana—																										
Eastern—																										
Partábgarh	14 6	14 10	15 0	13 12	7 8	6 4	10 0	10 0	16 4	21 14	15 0	13 12	...	...	...	...	19 0	20 0	26 4	26 4	20 0	12 8	...	...	13 3	13 3
Bánswára	15 0	15 0	15 0	...	6 4	6 4	15 0	15 0	...	21 14	...	...	...	...	...	...	17 8	17 8	40 0	37 8	16 4	16 0	...	...	10 5	10 8
Meywar (Oodeypore)	11 11½	11 11½	16 6½	16 0¼	8 9½	7 13	8 15¾	8 3¼	16 6½	17 15½	11 11½	11 11½	*Nil*	*Nil*	11 5¼	13 4½	14 13½	14 7¼	18 12	19 8½	10 8¾	10 8¾	160 0	160 0	8 9½	8 12½
Sirohi	12 8	12 4	19 0	19 0	5 12	6 0	6 8	6 8	16 0	16 0	16 0	15 0	...	...	19 0	19 0	14 0	14 0	19 0	19 0	10 0	10 0	160 0	160 0	12 0	12 0
Erinpura	14 4	14 4	20 0	20 0	...	...	8 0	8 0	20 0	20 0	16 6	13 6	...	...	...	...	19 0	19 10	...	...	...	...	260 0	260 0	12 0	12 4
Ajmere	14 8	14 8	20 0	21 8	3 0	3 0	8 0	8 0	22 0	22 0	19 0	19 0	...	...	...	...	20 0	20 0	23 0	23 0	...	...	80 0	80 0	12 0	12 0
Abu	12 4	12 10	16 0	16 4	5 12	6 0	7 0	7 0	...	...	14 0	14 0	...	...	...	...	15 10	15 10	18 0	20 4	...	...	...	...	11 0	11 0
Kishengarh	15 12	15 0	23 8	23 12	9 0	9 0	10 0	10 0	26 8	20 0	18 4	18 0	...	...	...	...	20 4	19 8	23 4	23 0	...	...	...	...	13 0	13 0
Boondee	22 8	21 0	32 0	32 0	7 8	7 0	8 0	7 8	30 0	30 0	...	...	...	...	...	...	28 0	28 0	30 0	30 0	...	...	160 0	160 0	10 8	10 8
Kotah	19 0	18 0	20 0	20 0	6 0	6 0	6 8	6 8	27 8	26 0	16 8	15 0	...	...	...	...	27 8	27 8	20 0	20 0	15 0	15 0	240 0	240 0	10 0	10 0
Jhalláwar	17 9	16 14	25 14	22 14	6 6½	6 6½	7 13½	7 13½	23 9	23 9	15 3½	14 10	...	...	14 2	14 6	25 9½	24 2½	25 7	27 3	10 3	10 3	175 0	175 0	9 12	9 12
Tonk	17 4	17 4	27 1	26 4	9 3	7 8	10 12	7 12	27 13	27 12	22 10	22 8	...	...	...	...	22 10	22 0	22 13	24 0	...	...	80 0	80 0	11 4	11 12
Jeypore	15 4	15 4	24 0	24 0	4 12	4 2	7 12	7 12	24 0	24 0	20 8	20 0	...	...	15 0	15 0	19-8 to 21 8	19-0 to 21 0	24 8	23 8	26 0	27 0	110 0	110 0	12 0	12 0
Kerauli	15 10	15 5	20 0	...	10 0	10 0	11 14	11 4	21 4	21 14	17 8	16 11	...	...	18 12	20 0	21 4	21 4	...	...	27 8	30 0	200 0	200 0	11 4	11 4
Dholpur	14 13	14 15	20 15	20 5	9 0	9 0	12 6	12 6	20 14	20 0	19 1	19 0	...	...	13 8	14 10	22 13	23 1	...	...	30 14	31 10	90 0	90 0	11 9	11 8
Bhartpur	15 2	15 2	21 0	21 4	7 12	7 12	9 0	9 0	19 8	21 4	17 10	17 2	...	...	10 4	11 0	21 12	22 0	22 0	21 8	25 0	25 0	240 0	240 0	11 8	11 8
Alwar	16 6	16 8	23 5	23 13	7 12	7 12	9 11	9 11	22 14	22 3	19 0	19 0	...	...	12 0	12 0	23 2	22 12	23 12	24 12	35 8	39 0	200 0	200 0	12 8	12 8
Deoli Cantonment	17 8	17 4	29 0	28 12	4 0	4 0	7 0	7 0	28 4	26 4	23 9	23 8	...	...	...	...	20 12	21 4	...	...	...	...	220 0	220 0	11 8	11 8
Nasirabad Cantonment	15 8	15 8	23 0	23 0	7 8	7 8	8 8	8 8	23 0	22 10¾	18 8	18 5¼	...	...	10 0	10 10¾	19 15½	20 8	24 0	25 14	12 8	12 8	82 0	90 0	12 8	12 8
Hilly Tracts of Meywar	12 0	12 0	14 0	12 0	...	...	14 0	14 0	...	...	...	...	...	...	...	...	12 0	11 0	22 0	22 0	...	...	†	†	11 0	11 0
Bálmer	11 0	11 0	...	...	5 0	5 0	6 12	6 12	...	...	17 14	17 1	...	...	...	...	13 0	13 0	...	...	...	...	260 0	260 0	12 8	12 8
Anádra	13 0	13 4	17 0	17 0	6 0	6 4	8 0	8 0	...	...	14 0	15 0	...	...	...	...	15 8	15 8	20 0	20 0	...	...	...	...	12 0	12 0
Shahpura	18 4	18 4	25 4	25 3	7 8	7 8	10 8	10 8	20 0	20 0	16 0	16 0	...	...	...	...	17 4	17 4	29 4	29 4	...	...	160 0	160 0	10 13	10 13
Western—																										
Jodhpur	14 6	14 6	20 0	20 0	6 4	6 4	7 8	7 8	21 4	20 0	17 8	16 4	...	...	...	...	17 8	17 8	18 12	20 0	...	...	...	...	12 13	13 2
Jaisulmer	11 8	11 12	...	...	8 4	8 4	10 0	10 4	16 12	16 4	13 8	12 0	...	...	...	...	11 10	11 4	...	...	...	...	...	...	21 0	21 0
Bickanir	13 5	13 5	...	...	2 14	2 14	6 8	6 8	...	...	17 11¼	16 10¼	...	...	...	...	19 0	18 2	...	...	8 0	8 0	100 0	100 0	12 8	12 8
Central India—																										
Indore	15 0	14 4	14 0	13 0	7 8	8 0	8 8	9 0	28 0	26 0	18 4	17 8	*	*	*	*	18 0	19 0	41 0	40 0	14 0	14 8	90 0	90 0	10 8	10 8
Nimach Cantonment	14 8	14 8	20 8	20 0	7 0	7 0	9 8	9 8	24 8	26 12	17 4	17 2	...	...	...	...	19 0	19 12	30 0	31 0	...	...	140 0	120 0	12 0	12 0
Baghelkhand (Sutna)	14 12	16 0	20 14	20 0	6 13	8 0	7 8	14 0	18 2	23 8	17 0	18 8	...	...	9 1	14 0	19 15	18 8	19 0	...	22 11	19 0	163 2	140 0	10 4	10 8
Goona	23 0	20 12	15 0	15 0	7 0	7 0	7 4	7 4	25 0	26 0	16 0	...	...	...	...	...	24 8	24 8	32 0	32 0	12 0	...	200 0	200 0	10 0	10 0
Gwalior	15 0	14 12	20 14	20 14	6 6	6 13	7 12	7 8	19 8	18 2	16 9	17 0	...	...	9 1	9 1	19 0	19 15	19 8	19 0	21 12	22 11	145 0	163 2	10 4	10 4

* Not sold. † Six pies per bundle. ‡ For husked grain. § Unhusked rice.

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1889—*continued*

QUANTITIES PER RUPEE IN SERS OF 80 TOLÁS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Punjab—																										
Southern—																										
Hissar	18 0	18 0	27 0	26 0	...	...	11 0	10 0	24 0	26 0	22 0	22 0	†	†	†	†	27 0	26 0	17 0	17 0	†	†	90 0	90 0	11 0	10 0
Ferozepore	19 0	20 0	35 0	34 0	...	...	10 0	9 0	30 0	29 0	26 0	27 0	†	†	16 0	16 0	30 0	30 0	32 0	29 0	11 0	11 0	100 0	100 0	13 0	13 0
Montgomery	18 0	18 0	28 0	28 0	...	...	10 0	10 0	22 0	22 0	20 0	20 0	‡	‡	32 0	28 0	26 0	26 0	28 0	24 0	12 0	12 0	200 0	200 0	11 0	12 0
Central—																										
Gurgaon	16 0	16 0	25 0	25 0	...	..	0 0	9 0	25 0	25 0	20 0	20 0	†	†	†	†	23 0	23 0	24 0	24 0	20 0	20 0	130 0	130 0	11 0	11 0
Delhi	17 0	17 0	24 0	24 0	...	...	12 0	12 0	21 0	22 0	20 0	19 0	†	†	13 0	13 0	24 0	24 0	24 0	23 0	25 0	25 0	80 0	80 0	11 0	11 0
Rohtak	18 0	18 0	22 0	21 0	..	...	12 0	10 0	23 0	23 0	20 0	20 0	†	†	16 0	16 0	24 0	24 0	16 0	18 0	20 0	20 0	120 0	120 0	10 0	10 0
Karnal	17 0	18 0	28 0	28 0	...	...	12 0	12 0	25 0	25 0	19 0	17 0	22 0	22 0	18 0	18 0	26 0	24 0	28 0	27 0	21 0	21 0	120 0	160 0	10 8	10 0
Lahore	19 0	19 0	36 0	34 0	...	...	11 0	11 0	32 0	30 0	18 0	18 0	‡	‡	22 0	22 0	29 0	29 0	31 0	28 0	12 0	12 0	85 0	85 0	12 0	12 0
Sub-montane—																										
Umballa	19 0	19 0	24 0	24 0	...	...	10 0	10 0	25 0	20 0	18 0	18 0	20 0	20 0	9 0	9 0	27 0	25 0	25 0	24 0	20 0	20 0	130 0	120 0	12 0	13 0
Ludhiána	25 0	21 0	33 0	33 0	...	...	12 0	12 0	27 0	27 0	23 0	23 0	†	†	20 0	20 0	31 0	31 0	26 0	26 0	14 0	14 0	110 0	110 0	12 8	12 8
Jullundur	21 0	21 0	32 0	32 0	...	...	8 0	8 0	24 0	30 0	20 0	20 0	*	*	20 0	20 0	29 0	30 0	28 0	30 0	*	*	90 0	100 0	12 0	12 8
Hoshiárpur	21 0	22 0	30 0	32 0	...	...	10 0	10 0	24 0	27 0	21 0	20 0	13 0	13 0	30 0	32 0	28 0	27 0	27 0	26 0	16 0	16 0	85 0	85 0	12 0	12 8
Gurdaspur	23 0	23 0	28 0	28 0	...	...	14 0	13 0	20 0	20 0	14 0	14 0	†	†	12 0	14 0	26 0	26 0	30 0	28 0	10 0	10 0	120 0	120 0	12 0	13 0
Amritsar	21 0	21 0	34 0	33 0	...	...	11 0	11 0	29 0	33 0	19 0	18 0	†	†	23 0	22 0	30 0	30 0	29 0	27 0	†	†	90 0	90 0	12 0	12 0
Hills—																										
Simla	14 0	15 0	20 0	20 0	...	...	9 0	9 0	15 0	15 0	13 0	13 0	19 0	19 0	8 0	8 0	19 0	19 0	20 0	20 0	11 0	11 0	65 0	65 0	9 4	9 0
Kangra	20 0	20 0	27 0	28 0	...	...	13 0	14 0	14 0	16 0	10 0	10 0	26 0	26 0	8 0	8 0	22 0	24 0	22 0	22 0	12 0	12 0	100 0	100 0	10 8	11 0
North-western—																										
Siálkot	22 0	22 0	36 0	40 0	..	...	14 0	15 0	32 0	32 0	26 0	27 0	24 0	24 0	35 0	35 0	27 0	28 0	27 0	28 0	12 0	12 0	160 0	180 0	13 0	13 0
Gujránwála	20 0	20 0	35 0	38 0	...	...	12 0	12 0	33 0	33 0	20 0	20 0	‡	‡	20 0	20 0	27 0	28 0	24 0	24 0	‡	‡	85 0	85 0	13 0	13 0
Gujrat	21 0	22 0	35 0	35 0	...	...	7 0	11 0	30 0	30 0	26 0	27 0	†	†	12 0	12 0	25 0	27 0	26 0	27 0	†	†	120 0	120 0	13 8	13 8
Jhelum	23 0	23 0	32 0	34 0	...	...	14 0	14 0	25 0	25 0	27 0	29 0	*	*	*	*	26 0	26 0	26 0	26 0	*	*	120 0	100 0	14 0	14 0
Rawalpindi	20 0	21 0	41 0	42 0	...	...	14 0	12 0	40 0	40 0	28 0	27 0	*	*	16 0	16 0	26 0	26 0	31 0	30 0	20 0	19 0	70 0	60 0	12 8	13 8
Hazára	26 0	27 0	40 0	46 0	...	...	12 0	12 0	16 0	17 0	20 0	18 0	†	†	16 0	14 0	22 0	22 0	36 0	36 0	†	†	100 0	100 0	11 0	11 0
Peshawar	21 0	22 0	45 0	50 0	..	...	11 0	11 0	44 0	44 0	22 0	24 0	†	†	22 0	21 0	24 0	24 0	32 0	34 0	23 0	20 0	100 0	93 0	38 0	37 0
Kohat	24 0	24 0	52 0	52 0	...	...	16 0	15 0	35 0	37 0	35 0	36 0	†	†	25 0	25 0	30 0	25 0	38 0	*	†	†	100 0	100 0	60 0	60 0
Western—																										
Shahpur	22 0	24 0	34 0	35 0	...	...	10 0	10 0	26 0	30 0	26 0	28 0	20 0	20 0	20 0	20 0	30 0	31 0	26 0	27 0	*	*	200 0	240 0	13 0	13 0
Jhang	19 0	20 0	30 0	31 0	...	...	8 0	8 0	25 0	27 0	22 0	23 0	24 0	24 0	24 0	24 0	21 0	18 0	24 0	25 0	10 0	10 0	240 0	200 0	12 0	11 0
Mooltan	16 0	16 0	23 0	23 0	...	...	11 0	10 0	24 0	23 0	20 0	22 0	†	†	25 0	28 0	23 0	22 0	24 0	23 0	†	†	100 0	100 0	12 0	12 0
Bannu	28 0	28 0	49 0	48 0	...	...	16 0	15 0	50 0	50 0	32 0	35 0	8 0	8 0	8 0	8 0	34 0	37 0	44 0	47 0	11 0	11 0	60 0	60 0	40 0	40 0
D. I. Khán	21 0	20 0	39 0	37 0	...	...	9 0	9 0	35 0	36 0	30 0	29 0	‡	‡	6 0	6 0	29 0	27 0	26 0	29 0	15 0	15 0	112 0	100 0	46 0	45 0
Muzaffargarh	18 0	18 0	26 0	26 0	...	...	13 0	13 0	18 0	18 0	18 0	18 0	‡	‡	‡	‡	19 0	19 0	‡	‡	11 0	11 0	110 0	110 0	11 0	11 0
D. G. Khan	16 0	17 0	25 0	24 0	...	...	8 0	8 0	25 0	25 0	23 0	23 0	‡	‡	‡	‡	21 0	19 0	15 0	15 0	‡	‡	125 0	125 0	29 0	29 0
Sind and Baluchistan—																										
Karáchi	11 8	11 8	18 0	18 0	7 0	7 0	10 0	10 0	16 0	18 0	15 8	15 0	‡	‡	‡	‡	17 0	17 0	17 0	17 0	7 0	7 0	90 0	90 0	13 0	13 0
Hyderabad (Gidu Bandar)	13 0	12 0	17 0	17 8	7 8	7 8	10 0	11 8	20 8	21 8	17 8	18 8	...	...	...	...	16 0	15 0	...	...	...	...	160 0	160 0	11 8	11 0
Thar and Párkar (Umarkot)	11 8	13 0	...	...	...		12 0	13 0	...	...	14 8	18 0	...	...	...	...	...	...	...	...	...	...	124 0	160 0	12 0	12 0
Sukkur	15 0	15 0	22 0	22 0	9 0	9 0	12 0	12 0	24 0	24 0	21 0	21 0	...	...	...	...	20 0	20 0	...	...	11 0	11 0	120 0	120 0	12 0	12 0
Shikárpur	12 12	12 12	18 14	18 14	8 6	8 6	9 8	9 8	26 1	20 3	24 10	23 12	...	...	...	...	19 8	20 0	...	...	9 8	9 8	160 0	150 0	11 4	11 5
Upper Sind Frontier	13 0	14 0	19 0	19 8	9 0	10 0	12 0	12 0	25 0	27 0	22 0	22 8	...	...	...	...	19 0	20 0	...	...	9 0	10 0	150 0	160 0	11 0	11 0
Quetta	12 12	12 12	16 0	16 0	5 0	4 8	7 0	7 0	16 0	16 0			...	...	...	...	13 8	14 0	20 0	20 0	..	..	50 0	40 0	8 0	8 0

Konkan—																												
Karwar	12 4	11 8	...	...	6 8	6 8	15 0	11 5	19 0	20 0	13 0	13 0	28 0	27 5	...	...	12 0	13 0	...	...	10 8	10 13	213 5	213 5	12 0	12 0
Ratnágiri	10 9	10 9	...	...	9 5	8 9	12 11	11 5	14 5	15 10	14 11	14 11	18 13	18 13	...	...	12 10	12 10	...	...	10 14	10 14	120 0	120 0	11 10	11 10
Colaba (Alibág)	9 0	9 13	...	...	7 4	...	8 8	9 10	...	...	12 *	...	...	...	...	...	11 0	11 13	...	...	6 8	...	85 0	102 0	13 0	12 0
Bombay	10 5	10 5	15 15	15 13	7 1	7 1	10 9	10 8	20 10	19 4	14 7	14 5	16 13	16 0	13 12	13 12	14 7	14 7	17 9	19 15	7 15	8 2	72 1	79 7	11 3	11 3
Tanna (Salsette)	8 14	8 14	...	...	7 4	7 4	8 3	8 3	...	...	12 12	12 12	...	...	...	...	11 7	11 7	...	...	9 4	9 4	80 0	80 0	12 4	12 4
Deccan—																												
Dharwar (Hubli)	15 0	15 0	...	...	11 0	11 0	12 0	12 0	23 0	23 0	21 0	21 0	24 0	24 0	...	...	10 0	10 0	...	...	16 0	16 0	80 0	80 0	9 0	9 0
Belgaum	16 0	15 8	17 0	16 0	12 8	12 0	13 8	13 0	21 0	21 0	20 0	21 0	26 0	25 0	17 0	17 0	11 8	11 8	...	...	10 8	11 0	68 0	68 0	12 8	13 0
Satara	9 6	9 6	...	...	8 14	8 14	10 15	10 15	15 15	15 15	14 3	14 3	16 6	16 6	...	...	12 5	12 5	25 8	25 8	11 0	11 0	116 0	116 8	11 10	11 10
Sholapur	15 14	15 6	...	...	9 16	9 16	10 6	10 6	21 2	22 7	22 8	22 15	...	...	...	...	15 8	14 10	...	...	14 3	14 3	73 0	77 0	11 4	11 4
Bijapur	14 3	14 3	...	...	7 3	7 3	9 2	9 2	18 0	20 4	18 10	21 15	...	...	...	...	10 9	10 9	...	...	10 10	10 10	80 0	80 0	10 8	10 8
Poona (City)	10 15	10 15	13 10	13 10	8 9	8 9	9 3	9 3	16 5	16 5	14 15	14 15	16 6	16 6	...	...	12 10	11 8	..	...	15 10	15 10	60 13	60 13	10 2	10 2
Khandesh—																												
Ahmednagar	12 14	13 2	...	...	7 4	7 7	9 1	9 1	18 9	19 6	17 5	16 14	...	...	...	...	14 2	14 2	...	...	19 6	20 8	91 7	91 7	12 0	11 6
Násik	15 1	15 2½	...	...	9 0	9 0	10 8	10 8	22 0	18 12	18 5	17 4	26 0	23 12	...	...	13 10	13 10½	...	...	11 8	11 8	106 8	106 0	13 2	12 12
Khandesh (Dhulia)	12 14	12 14	...	...	7 8	7 8	9 6	9 6	20 10	20 10	16 14	16 14	...	...	...	...	11 13	13 8	...	...	...	...	106 0	106 0	10 6	10 8
Guserat—																												
Surat	11 0	11 0	13 0	13 0	6 0	6 0	8 0	8 0	16 0	15 0	15 0	15 0	...	...	6 0	6 0	12 0	12 0	...	...	13 0	13 0	95 0	95 0	13 0	13 0
Broach	10 8	10 8	...	...	7 12	7 12	10 0	10 0	18 0	18 0	13 4	13 4	...	...	...	...	10 8	10 8	...	...	13 4	13 4	90 0	90 0	12 12	12 12
Kaira	13 14	13 14	26 8	26 8	7 8	7 9	12 8	12 4	...	...	17 12	17 12	21 5	21 5	...	...	13 5	13 5	...	...	..	.	90 0	90 0	13 5	13 5
Baroda Camp (Sadar Bazar)	9 11½	9 2	12 9	13 2	6 4½	6 4½	6 15	6 15	16 9	16 9	15 6	15 6	17 2	17 2	...	...	10 4½	9 11½	...	...	9 2	9 2	80 0	80 0	10 13½	10 13½
Ahmedabad (Daskrohi)	12 0	12 0	20 0	20 0	7 0	7 0	9 0	9 0	16 0	16 0	18 0	18 0	...	...	..	...	18 0	18 0	...	...	9 8	9 8	80 0	80 0	13 8	13 8
Panch Mahals (Godhra)	11 2	11 2	...	...	9 2	9 2	10 4	10 4	17 4	17 4	18 2	18 2	24 4	24 4	...	...	16 0	16 0	26 4	26 4	9 4	9 4	160 0	160 0	13 0	13 0
Deesa Cantonment	14 0	14 0	17 8	16 0	6 8	6 8	8 0	8 0	16 0	17 8	15 8	16 0	...	.	...	...	16 0	16 0	...	...	11 0	11 0	145 0	145 0	11 8	11 8
Kathiawar—																												
Rájkot	14 4	14 4	...	...	6 0	6 0	8 0	8 0	16 8	16 8	14 0	14 0	...	...	...	...	15 4	15 0	...	...	7 0	7 0	80 0	80 0	40 0	40 0
Central Provinces—																												
Western—																												
Nimar	16 0	16 0	...	...	6 12	6 12	11 7	11 7	27 9	27 9	...	...	...	...	...	...	...	...	...	...	9 14	9 14	120 0	120 0	10 13	10 14
Khandwa-Ásirgarh Cant.	12 8	12 8	...	...	8 4	8 10	10 0	10 0	23 0	23 0	19 0	19 0	...	...	17 0	17 0	14 0	14 0	...	...	10 0	10 0	160 0	160 0	8 0	8 0
Hoshangabad	15 0	15 0	...	...	8 0	8 0	10 8	10 8	23 0	21 14	...	...	...	...	...	...	19 0	19 0	...	...	13 1	13 1	120 0	120 0	9 0	9 0
Betul	16 2	16 2	...	...	...	..	11 11	13 1	19 3	14 12	...	...	...	...	...	...	15 9	15 9	...	...	9 12	9 11	320 0	320 0	7 9	7 9
Chhindwara	16 14	13 13	...	...	8 0	8 0	10 0	13 5	28 13	24 0	...	...	...	...	...	...	16 14	13 13	...	...	0 5	10 5	160 0	160 0	9 2	9 2
Nagpur	16 4	15 10	...	...	8 2	8 7	11 4	9 11	19 12	19 11	...	...	...	...	...	...	15 0	15 0	...	...	13 2	13 7	110 0	110 0	9 13	9 13
Wardha	17 2	17 2	...	...	8 0	8 0	10 0	10 0	24 0	20 0	...	...	...	...	...	...	17 2	17 2	...	...	17 2	16 0	124 0	124 0	10 2	10 2
Central—																												
Narsinghpur	14 10	14 10	...	...	9 3	9 3	12 15	12 15	...	...	...	...	...	...	...	...	19 13	18 11	...	...	13 10	12 10	160 0	164 0	9 2	9 2
Saugor	16 12	16 12	...	.	9 4	9 4	10 0	10 0	24 0	...	...	...	...	...	...	...	19 6	19 6	...	...	12 10	12 9	160 0	160 0	9 10	9 10
Damoh	17 2	16 0	...	...	14 2	12 5	15 0	13 5	21 5	...	...	...	...	...	...	...	24 0	24 0	...	...	10 11	10 11	200 0	200 0	9 2	9 2
Jubbulpore	15 4	15 4	...	...	9 4	9 12	10 12	10 4	22 0	20 8	...	...	...	...	...	...	17 12	17 4	...	...	12 12	12 8	120 0	120 0	9 0	9 0
Mandla	17 8	17 8	...	...	12 0	11 0	18 0	17 0	...	...	...	...	...	...	...	...	20 0	20 0	...	...	13 0	13 0	180 0	180 0	9 0	9 0
Seoni	17 15	16 9	...	...	10 3	10 3	13 9	13 9	...	...	...	...	..	...	...	.	16 0	16 0	...	...	10 15	10 15	200 0	200 0	9 2	9 2
Bálághát	15 12	17 1	...	...	11 13	11 13	15 5	16 9	...	...	...	...	...	..	...	.. *	16 13	18 0	...	...	12 8	12 8	192 0	192 0	8 0	8 0
Bhandára	17 8	17 8	...	...	...	...	12 8	11 4	.	...	...	...	...	...	...	...	16 4	16 4	...	...	12 8	12 8	180 0	180 0	9 0	9 2
Chánda	17 3	17 3	...	...	...	...	12 13	12 13	23 6	23 6	...	...	...	...	...	...	19 3	19 3		...	14 6	14 6	615 0	615 0	8 12	8 12
Eastern—																												
Bilaspur	18 15	18 15	...	...	13 8	13 8	18 0	18 0	...	...	...	...	...	...	...	...	13 10	13 10	...	...	17 8	17 8	64 0	56 0	9 0	9 1
Raipur	20 13	20 12	...	...	10 6	10 6	14 13	14 13	...	...	...	...	...	...	...	...	16 0	16 0	...	...	13 13	13 12	80 0	80 0	9 7	9 7
Sambalpur	11 1	12 4	...	...	14 0	14 0	22 12	26 4	...	...	...	...	...	...	...	...	9 12	9 12	...	...	9 0	9 0	120 0	120 0	10 0	10 0
Berar—																												
Buldána	17 0	17 0	...	...	7 0	7 0	9 0	9 0	22 0	19 0	18 0	18 0	...	...	...	...	13 0	13 0	...	...	12 0	12 0	§	§	10 0	10 0
Básim	18 12	18 13	...	...	7 10	8 0	9 10	10 0	16 13	25 0	24 0	25 0	...	..	...	...	18 10	19 3	...	...	14 2	14 10			9 8	9 8
Akola	16 0	16 0	...	...	6 0	6 0	8 0	8 0	22 0	21 0	16 0	16 0	...	...	...	...	16 0	15 0	...	...	16 0	17 0			10 8	10 8
Ellichpur	14 0	14 0	...	...	6 0	6 0	7 0	7 0	19 0	17 8	13 0	15 4	...	...	...	...	13 0	13 8	...	...	16 0	16 12			9 0	9 8
Amráoti	15 3	15 8	...	...	6 10	6 4	7 13	8 0	21 6	21 4	16 0	14 12	...	...	...	...	14 3	14 8	...	...	13 0	13 0			9 0	9 0
Wun	16 0	15 6	...	...	8 0	8 0	10 0	10 8	25 0	24 8	...	...	...	...	...	...	18 0	16 0	...	...	24 0	22 0			10 0	10 0
Nizam's Territories—																												
Secunderabad	13 8	13 13	...	...	7 2	6 15	9 7	9 11	18 13	20 1	...	20 11	...	22 3	...	...	15 8	15 8	...	...	17 12	17 12	120 0	120 0	9 4	9 2
Boláram	13 4	13 4	...	...	7 11	7 11	9 0	9 0	20 3	20 3	...	...	...	...	...	...	15 7	15 7	...	...	...	...	116 14	116 14	9 0	9 0
Chadarghat	11 0	10 8	...	...	7 4	8 8	10 0	10 0	19 0	19 8	19 0	20 8	...	...	...	...	17 0	17 0	...	...	...	...	120 0	120 0	9 0	9 8

* Not sold. † Not produced. ‡ Not procurable. § Firewood is sold by head-loads, cart-loads, and bullock-loads.

RETAIL PRICES FOR THE 1st HALF OF DECEMBER 1889—*concluded.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalai or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thúr, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Madras—																										
Malabar Coast—																										
Malabar	8 10	8 10	...	...	10 2	10 8	10 8	10 14	*	*	*	*	20 6	20 6	..	...	..	...	..	.	...	.	136 2	136 2	11 11	11 11
S. Canara	9 2	9 2	...	..	11 14	11 14	12 13	13 13	*	*	*	*	25 0	21 13	...	...	...	...	...	...	...	...	128 13	128 13	14 3	14 3
South, central—																										
Coimbatore	11 8	11 2	..	...	11 5	12 3	11 13	13 2	21 13	23 2	23 14	23 14	24 10	26 3	...	...	...	...	..	..	...	...	133 11	133 11	11 11	11 11
Nilgiris	10 11	10 11	..	...	8 0	8 13	8 13	9 10	21 10	20 0	16 13	16 13	18 11	20 14	...	...	...	...	...	...	...	...	217 2	217 2	10 2	10 2
Salem	11 2	10 11	...	...	10 13	11 13	11 5	13 11	25 14	26 11	23 13	26 11	26 8	32 2	...	...	...	..	...	...	...	...	186 10	186 10	13 2	13 2
Central—																										
Bellary	13 6	13 6	...	...	11 13	11 13	13 0	13 3	30 6	29 14	21 10	21 10	34 14	33 0	...	...	...	...	...	...	...	...	97 3	97 3	11 14	11 14
Anantapur	10 10	10 10	...	..	12 13	12 13	14 0	14 0	33 0	33 0	29 2	29 2	34 0	34 0	...	...	...	...	...	...	...	...	97 3	97 3	11 5	11 5
Cuddapah	12 8	12 8	...	...	11 2	12 0	12 0	12 8	19 0	21 5	24 11	30 8	27 0	30 0	...	...	...	...	...	...	...	...	140 0	140 0	12 3	12 3
Kurnool	11 6	11 6	...	...	11 0	9 14	11 6	10 11	24 13	24 13	25 10	25 0	31 0	31 0	...	...	...	...	...	..	...	...	142 14	142 14	11 11	11 5
East Coast, north—																										
Ganjam	8 14	8 14	...	...	9 14	9 0	10 0	10 0	*	*	*	*	22 13	22 13	...	...	...	...	...	...	...	..	127 5	127 5	12 13	12 13
Vizagapatam	12 8	12 8	...	..	10 2	10 2	11 14	11 14	27 8	28 10	30 11	30 11	26 5	26 5	...	...	...	...	...	...	...	...	116 10	116 10	11 11	11 11
Godavari	9 14	9 14	..	...	13 14	15 13	15 0	16 13	25 0	30 11	29 14	29 14	32 13	32 13	...	...	...	...	...	...	...	...	243 0	243 0	12 0	12 0
East Coast, central—																										
Kistna	10 6	10 6	...	...	12 10	13 2	13 3	13 13	19 0	19 0	*	*	25 5	25 5	...	...	...	...	...	...	...	...	170 2	170 2	13 3	13 3
Nellore	9 10	12 8	..	...	10 10	13 13	11 2	14 13	20 10	24 11	22 10	18 13	23 0	28 13	...	...	...	...	...	...	...	...	93 5	93 5	12 13	12 13
East Coast, south—																										
Madras	10 10	10 10	...	...	11 2	11 5	10 13	11 13	20 11	21 8	21 2	21 2	24 0	25 5	...	...	...	...	...	...	...	...	99 2	97 11	12 5	12 5
Chingleput	*	*	...	...	10 2	11 5	10 10	12 2	*	*	*	17 3	23 5	24 11	...	...	...	...	...	...	...	...	122 8	122 8	12 6	12 6
N. Arcot	10 3	10 3	...	...	9 5	11 3	9 13	13 3	21 13	29 2	19 13	26 6	25 11	33 6	...	...	...	..	...	...	...	..	194 6	194 6	11 5	11 5
S. Arcot	8 3	8 10	...	...	9 10	11 5	10 8	12 5	*	*	18 8	22 5	20 11	22 5	...	...	...	...	...	...	...	...	209 0	209 0	11 11	11 11
Tanjore	9 10	8 13	...	...	10 0	10 13	11 11	13 6	19 2	20 11	19 13	23 14	21 2	24 3	...	...	...	...	...	...	...	...	166 3	166 3	12 14	12 14
Trichinopoly	9 14	8 10	...	...	9 0	11 3	10 3	11 10	19 10	21 0	18 6	24 2	21 0	24 14	...	...	..	..	...	...	...	..	143 6	143 6	12 3	13 0
Southern—																										
Tinnevelly	8 8	8 8	...	...	9 2	10 5	10 5	12 0	*	*	*	*	*	*	...	...	...	...	...	...	...	...	58 5	58 5	14 13	14 13
Madura	10 2	10 2	...	...	9 3	10 14	9 11	11 6	17 0	24 5	14 11	23 8	19 6	24 13	...	...	...	...	...	...	...	...	140 14	136 2	13 10	13 10
Mysore—																										
Mysore	10 4	10 4	10 0	10 0	9 8	9 8	11 8	11 0	40 0	44 0	19 0	19 0	29 0	32 0	...	..	10 0	10 0	...	...	11 0	11 0	84 0	84 0	8 8	8 0
Bangalore	10 11	10 8	11 11	11 8	9 0	9 8	10 4	10 8	23 0	25 7	...	...	29 8	34 0	...	...	10 8	10 0	...	...	12 3	13 0	84 0	84 0	9 8	9 8
Kolar	...	...	10 0	10 0	10 0	10 0	12 0	12 4	24 0	27 0	...	...	45 0	44 0	...	...	10 0	10 0	...	...	12 0	12 0	132 0	144 0	9 0	9 8
Tumkur	10 8	10 8	11 0	11 0	11 0	11 0	12 0	12 0	...	...	...	...	48 0	48 0	...	...	11 8	11 8	...	...	14 0	14 0	340 0	340 0	9 0	9 0
Hassan	.	...	10 0	9 0	12 0	11 0	13 0	13 0	...	...	...	...	40 0	44 0	..	...	9 0	8 0	...	...	11 0	11 0	72 0	72 0	8 0	8 0
Kadur	10 0	10 0	11 0	11 0	12 0	12 0	16 0	16 0	...		...	...	40 0	40 0	...	...	12 0	12 0	...	...	9 0	8 0	240 0	240 0	9 0	8 0
Shimoga	13 11	9 10	13 11	10 0	12 10	10 11	16 13	16 0	33 10	33 10	...	...	44 2	40 14	...	...	10 8	10 10	...	...	12 10	9 9	480 0	480 0	10 8	9 9
Chitaldrug	12 0	12 0	15 0	15 0	11 0	11 0	13 0	13 0	40 0	48 0	30 0	32 0	56 0	60 0	70 0	70 0	10 0	12 0	...	...	14 0	16 0	320 0	320 0	8 0	8 0
Coorg—																										
Coorg	9 0	9 0	8 0	8 0	10 8	12 0	12 8	14 8	...	...	...	..	37 8	37 8	...	...	17 0	21 0	...	...		...	110 0	110 0	9 0	8 8
Aden	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	...	...	...	...	9 4	9 4	...	...	5 9	5 9	65 5	65 5	32 0	32 0

* Not sold.

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch*).

E. J. SINKINSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XXXIX of 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Last 9 days of December, 1888. Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Last 10 days of December, 1889. Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Total Receipts from 1st April to 31st December, 1888. Total.	Per mile open per week.	Total Receipts from 1st April to 31st December, 1889. Total.	Per mile open per week.	Total Increase in 1889-90.	Total Decrease in 1889-90.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
First 11 days of Jan., 1890.	East Indian	1,514	11,35,026	750	1,526	(a) 12,65,493	829	3,25,06,165	546	(a)3,25,61,067	547	54,902	...
Ditto	Patna-Gya	57	12,293	215	57	14,825	260	3,68,758	165	3,82,431	171	13,673	...
...	Dildárnagar-Gházipur	12	859	72	...	(b)...	...	33,561	71	(b)...	...	...	33,561
...	Sindia	75	8,965	120	...	(c)...	...	2,63,838	90	(c)...	...	...	2,63,838
4th Jan., 1890.	Rajputana-Malwa	1,664	5,20,388	313	1,672	5,60,287	335	1,35,58,297	207	1,43,48,030	219	7,89,733	...
First 11 days of Jan., 1890.	Bengal-Nágpur (d)	225	62,008	275	347	(e)63,091	182	11,34,445	152	(e)13,36,118	111	2,01,673	...
Ditto	Southern Mahratta (f)	854	90,747	106	978	1,24,707	127	29,98,368	90	30,85,004	88	86,636	...
Ditto	Ditto Mysore Section	140	12,645	90	296	29,475	100	4,42,412	81	7,25,505	72	2,83,093	...
Ditto	Indian Midland	136	19,651	144	746	(g) 1,23,558	166	4,90,083	92	(g)23,54,546	87	18,64,463	...
First 4 days of Jan., 1890.	Villupuram-Guntakal, Nellore Branch	83	6,878	83	83	7,385	89	1,85,880	57	1,88,015	58	2,135	...
Last 10 days of Dec., 1889.	Bareilly-Pilibhit	36	2,740	76	36	3,474	97	64,552	47	79,157	58	14,605	...
	Total	4,796	18,72,200	390	5,741	21,92,295	382	5,20,46,359	278	5,50,59,873	254	30,13,514	...
	State Lines worked by Government.												
Last 10 days of Dec., 1889.	North-Western (h)	2,411	7,02,152	291	2,477	8,57,600	346	1,93,71,618	204	2,16,57,091	223	22,85,473	...
Ditto	Oudh and Rohilkhand	692	1,83,451	265	692	2,41,372	349	50,59,109	187	57,41,976	213	6,82,867	...
Ditto	Bengal Central	125	19,168	153	125	19,350	155	5,46,155	112	5,72,477	117	26,322	...
First 4 days of Jan., 1890.	Wardha Coal	45	24,274	539	45	13,189	293	6,13,630	349	5,81,427	331	...	32,203
Last 10 days of Dec., 1889.	Eastern Bengal	673	3,59,743	535	747	3,55,940	476	82,42,389	314	86,38,163	307	3,95,774	...
First 11 days of Jan., 1890.	Nalháti	27	2,448	91	27	2,949	109	75,241	73	73,722	71	...	1,519
Ditto	Tirhoot	273	33,954	124	273	61,467	225	12,49,503	125	14,79,154	143	2,29,651	...
Last 10 days of Dec., 1889.	Lucknow-Sitapur-Sihramau	105	8,807	84	105	11,772	112	1,91,638	47	2,41,768	59	50,130	...
First 4 days of Jan., 1890.	Jorhát	31	1,796	58	30	1,919	64	47,275	39	46,743	40	...	532
Last 10 days of Dec., 1889.	Cherra-Companyganj	7	301	43	7	575	82	6,385	23	8,500	31	2,115	...
31st Dec., 1889.	Burma (i)	...	...	...	...	(j)...	...	(k)21,32,513	147	(l)32,66,351	160	11,33,838	...
	Total	4,389	13,36,094	304	4,528	15,66,133	346	3,75,35,456	200	4,23,07,372	213	47,71,916	...
	Lines worked by Guaranteed Companies.												
First 4 days of Jan., 1890.	Madras	840	2,33,334	278	840	2,83,208	337	64,23,745	195	69,96,543	212	5,72,798	...
Ditto	South Indian	654	1,54,584	236	654	1,71,311	262	42,00,795	164	43,81,892	171	1,81,097	...
Last 10 days of Dec., 1889.	Great Indian Peninsula	1,504	(m)12,18,382	810	1,447	(n)13,28,946	918	m3,03,87,163	515	n2,54,26,504	448	...	49,60,659
4th Jan., 1890.	Bombay, Baroda and Central India (o)	461	3,63,971	790	461	3,40,429	738	92,53,164	511	93,97,129	519	1,43,965	...
	Total	3,459	19,70,271	570	3,402	21,23,894	624	5,02,64,867	370	4,62,02,068	346	...	40,62,799
	Grand Total (Guaranteed and State)	12,644	51,78,565	410	13,671	58,82,322	430	13,98,46,682	274	14,35,69,313	261	37,22,631	...
	Gross Estimated Expenses	...	...	...	...	...	...	7,29,29,828	143	7,52,48,319	137	23,18,491	...
	Net Receipts	...	...	...	...	...	...	6,69,16,854	131	6,83,20,994	124	14,04,140	...
	Assisted Companies.												
First 11 days of Jan., 1890.	Tárakeshwar	22	5,903	268	22	6,371	290	2,06,882	239	2,03,996	236	...	2,886
Last Dec., 1889	Dibru-Sadiya	...	...	...	...	(j)...	...	(k)3,21,970	109	(l)3,44,956	116	22,986	...
First 11 days of Jan., 1890.	Bengal and North-Western	376	54,499	145	376	53,850	143	16,69,598	113	17,27,648	117	58,050	...
Last 10 days of Dec., 1889.	Rohilkhand-Kumaun	67	6,725	100	67	9,579	143	2,71,483	107	3,02,047	119	30,564	...
	Total	465	67,127	144	465	69,800	150	24,69,933	116	25,78,647	121	1,08,714	...
	Native States.												
First 4 days of Jan. 1890.	His Highness the Nizam's Guaranteed	310	48,399	156	354	67,275	190	12,95,616	112	17,38,015	125	4,42,399	...
4th Jan., 1890.	His Highness the Gaekwar's	59	4,370	74	59	3,361	57	1,02,567	44	1,01,545	44	...	1,022
4th ditto	His Highness the Gaekwar's Viramgam Mehsána-Vadnagar	27	1,275	47	27	1,313	49	34,262	42	38,990	37	4,728	...
Last 10 days of Dec., 1889.	Bhávanagar-Gondal-Junágarh-Porbandar	209	33,094	158	329	35,427	108	7,85,667	100	9,61,147	86	1,75,480	...
First 4 days of Jan., 1890.	Morvi	68	2,661	39	68	4,979	73	1,26,747	48	1,39,760	53	13,013	...
4th Jan., 1890.	Jodhpore	124	8,930	72	124	9,387	76	2,58,238	53	2,64,974	54	6,736	...
	Total	797	98,729	124	961	1,21,742	127	26,03,097	86	32,44,431	90	6,41,334	...

(a) Includes the Dildárnagar-Gházipur State Railway.
(b) Included with East Indian Railway.
(c) Included with Indian Midland Railway.
(d) Includes the Katni-Umaria Branch.
(e) Includes the Asansol-Purulia Section of the Bengal-Nágpur Railway.
(f) Includes the Bellary-Kistna State Railway.
(g) Includes the Sindia and Bhopal-Itársi State Railways.
(h) Includes the Amritsar-Pathánkot and Rajpura-Bhatinda State Railways.
(i) Includes the Toungoo-Mandalay extension.
(j) Return not received.
(k) Total receipts from 1st April to 22nd December 1888.
(l) Total receipts from 1st April to 21st December 1889.
(m) Includes the Dhond-Manmád, Khámgaon, Amraoti and Bhopal-Itársi State Railways.
(n) Includes the Dhond-Manmád, Khámgaon and Amraoti State Railways.
(o) Includes the Pátri Branch.

CALCUTTA,
The 23rd January, 1890.

M. C. BRACKENBURY, *Major, R.E.,*
Under-Secretary.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, January 6th, 1890.

The cyclonic conditions, which prevailed over the southern and eastern portions of the Indian region during the preceding week, disappeared during the week under review. Conditions assumed the distribution which prevailed antecedent to the appearance of the two cyclonic storms recently noticed, and fine weather and an ante-cyclonic circulation of the winds prevailed, with one local exception, throughout the whole Indian region. This local exception was in Bengal where quite at the close of the week a small and shallow depression was formed giving rise to a feeble cyclonic circulation, overcast skies and slight rain.

The chart of the 31st December, 1889, showed a large high pressure area overlying North-Western India, the Gangetic plain and the Central Provinces and a small high pressure area overlying the Upper Assam Valley. From these two regions pressure decreased slowly and reached a minimum over the south of the Bay and along the Malabar coast. From these two high pressure areas there was a steady outflow of air of moderate strength. Thus north-westerly breezes were reported down the Gangetic plain and along the east coast of the Peninsula, northerly winds in the Carnatic and Ceylon, and easterly winds on the west coast of the Peninsula. The outset from the Assam high pressure was shown by north-easterly winds at Dhubri and Jalpaiguri and northerly winds over Burma. The temperature was above the normal average in all provinces and the weather was fine and settled throughout the whole Indian region. This description of the weather applies to each of the succeeding six days with the following exceptions. On the 1st and 2nd the north-westerly current down the Gangetic plain increased considerably in strength and blew a gale at several stations. On the 3rd the wind died down considerably in the Gangetic plain. This was accompanied by a rapid rise of temperature at the hill stations, where on the 3rd the mean temperature was 15° above the normal at Quetta, Simla, and Murree, 11° at Ranikhet and 8° at Mount Abu. On the 4th a brisk fall of temperature occurred at Quetta and a moderate fall at the other hill-stations except Murree where the excess was about equal to that reported on the 3rd. On the 5th the winds over Bengal showed a feeble cyclonic circulation about a centre near Jessore, but the weather remained fine there. On the 6th the depression over Bengal had developed somewhat and moist south-westerly winds from the Bay were blowing into Deltaic Bengal and carrying much moisture to Assam where slight rain had fallen.

Temperature.—The general temperature over the whole Indian region has been less high than it was during last week. The hottest day relatively to the average was the 31st December, 1889, when every province reported an excess. On the 1st January there occurred a general fall and the mean temperature of Madras and Burma fell below the normal average. From this day onward the mean temperature was low over the Peninsula and the coolness extended to the Central Provinces on the 3rd. The other provinces were above the average throughout the week, the warmest region being Sind and Rajputana. The ex-

ceptional warmth at the hill stations has been very remarkable, as will be seen by the following table :—

	31st.	1st.	2nd.	3rd.	4th.	5th.	6th.
Quetta . . .	+ 7·1	+ 2·8	+ 2·7	+ 15·6	+ 7·2	+ 2·8	+ 0·5
Murree . . .	+ 2·4	+ 4·8	+ 4·0	+ 14·7	+ 15·2	+ 12·1	+ 7·0
Simla . . .	+ 6·9	+ 7·3	+ 9·4	+ 14·8	+ 12·6	+ 8·3	+ 7·0
Ranikhet . .	+ 7·0	+ 10·4	+ 12·6	+ 11·6	+ 6·2	+ 2·9	+ 1·1
Darjeeling . .	+ 4·5	+ 4·5	+ 5·8	+ 5·9	+ 5·2	+ 6·7	+ 5·2
Mount Abu . .	+ 4·3	+ 3·8	+ 5·7	+ 7·7	+ 8·4	+ 5·8	+ 4·4
Pachmarhi . .	+ 3·1	+ 6·3	+ 4·2	+ 1·5	+ 2·4	+ 3·8	— 1·9

The stations most affected by this exceptional heat were Quetta, Murree, Simla and Ranikhet, the more southern stations of Mount Abu and Pachmarhi and the eastern station of Darjeeling feeling it only in a modified degree. Calms or light winds from some easterly quarter prevailed at most stations during this period, and though there was some increase of moisture in the air, there was very little cloud.

Sind experienced very high temperatures on the 4th, 5th, and 6th, with northerly winds.

The following table shows the variations of the mean temperature of the present and of the past weeks from the normal average :—

PROVINCES.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
	°	°
Burma	+3·3	+1·5
Bengal	+4·6	+1·3
North-Western Provinces	+2·3	+3·0
Punjab	+3·2	+3·9
Bombay	+1·0	—0·1
Central Provinces	+1·0	—0·1
Guzerat and Central India	+1·1	+1·4
Sind and Rajputana	+2·3	+4·1
Madras	+3·9	—1·4

This table shows that in North-Western India and in Guzerat and Central India there has been some accession of heat, but that in all other provinces there has been a fall of temperature, as compared with the preceding week.

Rain.—There has been no rain of any importance during the past week. The small local depression in Bengal was accompanied with local showers in Arakan, Assam, and North Bengal and the remains of unsettled weather in the south of the Peninsula was accompanied with a slight shower at Madras. Elsewhere there was no rain and the table at the close of the summary shows that at forty-six of the rainfall divisions no rain whatever was recorded and that at five slight showers were received. The showers in Arakan and Assam and North Bengal all occurred on the 6th when a few drops of rain also fell at Bhamo. The rain in the south of the Peninsula fell on the first day of the week.

The concluding column of the final table shows that over Burma and North-Eastern India generally the rainfall has been heavy, but that from Behar north-westwards up the Gangetic plain as far as the Indus as well as southward over Sind, Katiawar, Guzerat and Rajputana, there has been practically no rain since October 15th. The Central Provinces and the whole of the north of the Peninsula has also received heavier rain than usual, but in the south of the Madras Presidency there is another area of deficient fall.

Province.	Division.	Rainfall data for week ending 6th January, 1890.			Rainfall data from October 15th to 6th January, 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 6th January, 1890.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
Burma	Tenasserim	0	0	0	16·98	5·02	+238
	Lower Burma	0	0·04	—0·04	7·58	6·05	+ 25
	Central do.	0	0·01	—0·01	6·08	4·13	+ 47
	Upper do.	0	?	?	3·92	?	?
	Arakan	0·13	0·02	+0·11	7·59	5·73	+ 34
Bengal and Assam	Eastern Bengal	0	0·09	—0·09	7·50	4·20	+ 79
	Assam (Surma)	0·18	0·09	+0·09	4·78	4·05	+ 18
	Do. (Brahmaputra)	0·07	0·09	—0·02	1·51	3·10	— 51
	Deltaic Bengal	0	0·08	—0·08	9·55	3·16	+202
	Central do.	0	0·03	—0·03	3·58	2·54	+ 41
	North do.	0·01	0·01	0	0·70	2·61	— 73
	Orissa	0	0·05	—0·05	15·44	5·94	+160
	Chutia Nagpur	0	0·04	—0·04	2·99	2·04	+ 47
	Behar (South)	0	0·06	—0·06	0·54	1·77	— 69
	Do. (North)	0	0·06	—0·06	0·42	1·48	— 72
North-Western Provinces and Oudh.	North-Western Provinces (East)	0	0·07	—0·07	1·23	1·11	+ 11
	Oudh (South)	0	0·02	—0·02	0·05	0·71	— 93
	Do. (North)	0	0·06	—0·06	0·04	0·63	— 93
	North-Western Provinces (Central)	0	0·07	—0·07	0·01	0·73	— 99
	North-Western Provinces (West)	0	0·05	—0·05	0	0·43	—100
	North-Western Provinces (Submontane)	0	0·06	—0·06	0·14	0·79	— 82
Punjab	Punjab (South)	0	0·06	—0·06	0	0·55	—100
	Do. (Central)	0	0·12	—0·12	0	0·76	—100
	Do. (Submontane)	0	0·12	—0·12	0	1·09	—100
	Do. (Hill Districts)	0	0·22	—0·22	0	2·43	—100
	Do. (North-west)	0	0·15	—0·15	0·03	1·85	— 98
	Do. (West)	0	0·05	—0·05	0	0·53	—100
Bombay and Malabar Coast Districts (Madras)	Malabar	0	0·11	—0·11	12·40	11·51	+ 8
	Madras (South Central)	0	0·23	—0·23	6·97	12·53	— 44
	Coorg	0	0	0	12·76	9·05	+ 41
	Mysore	0	0·04	—0·04	3·02	4·42	—32
	Konkan	0	0	0	4·90	2·05	+139
	Bombay Deccan	0	0·04	—0·04	5·10	3·75	+ 36
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0	0·11	—0·11	1·26	3·26	— 61
Central Provinces and Berar.	Berar	0	0·17	—0·17	3·14	2·93	+ 7
	Central Provinces (West)	0	0·12	—0·12	2·95	1·67	+ 77
	Do. (Central)	0	0·10	—0·10	1·72	1·48	+ 16
	Do. (East)	0	0·22	—0·22	1·97	1·57	+ 25
Bombay (North)	Guzerat	0	0	0	0·02	0·55	— 96
	Kattiawar	0	0·01	—0·01	0	0·30	—100
	Sind	0	0·01	—0·01	0·01	0·19	— 95
Rajputana and Central India.	Central India (East)	0	0·03	—0·03	0·13	1·01	— 87
	Rajputana (East), Central India (West)	0	0·02	—0·02	0	0·51	—100
	Rajputana (West)	0	0·03	—0·03	0	0·21	—100
Madras	East Coast (North)	0	0·08	—0·08	12·85	9·08	+ 42
	Do. (North)(a)	0	?	?	9·45	?	?
	Hyderabad (South)	0	0·03	—0·03	2·71	2·21	+ 23
	Madras (Central)	0	0·01	—0·01	5·06	4·60	+ 10
	East Coast (Central)	0	0·08	—0·08	10·77	15·02	— 28
	Do. (South)	0·01	0·12	—0·11	11·23	17·61	— 36
	Madras (South)	0	0·22	—0·22	4·39	13·53	— 68

W. L. DALLAS,

Assistant Meteorological Reporter to the Government of India.

SIMLA, *9th January, 1890.*

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, January 13th, 1890.

Conditions over India during the past week, though by no means generally unsettled, have yet shown a tendency to become unsettled in various parts of the country. Over the Bay an ill-defined area of depression existed during the first few days of the week, and the rainy squally weather which accompanied it was propagated westward or south-westward over the southern districts of Madras. Similarly there were on two occasions cyclonic movements of the air over Bengal, and the south-westerly winds from the Bay carried much moisture into Assam where some rain fell. In North-Western India the barometer has been very unsteady, falling and rising quickly, and though no disturbance actually appeared in that part of India, a feeble low pressure area advanced towards the Punjab from Sind.

The chart of the 7th showed the distribution of pressure and circulation of the winds over India which, with some modifications, has been characteristic of the whole of the cold weather. The barometer was highest at Peshawar, and from North-Western India a large area of high pressure extended south-eastward across Central India as far as the Central Provinces. To the westward, south-westward, southward and south-eastward of this high pressure area the barometer decreased steadily, and relatively low readings were reported from the west coast of the Peninsula and the Bay area, but to the eastward of the anti-cyclone the decrease was checked, and over the Assam Valley readings were nearly as high as in North-Western India. The winds were light and variable within the anti-cyclonic area noticed above, westerly to north-westerly down the Gangetic plain, northerly and north-north-westerly over the Bay area and easterly on the west coast. At the Himalayan stations the directions were very variable. These general conditions, though undergoing slight modifications at times, existed throughout the week under review. The more important of these modifications were as follows:—On the 8th the winds showed an irregular cyclonic motion in the south of the Peninsula and the weather was unsettled over Madras. At the same time south-westerly winds appeared in parts of the Punjab, a change which is usually associated with a depression over the North-West frontier. On the 9th the weather was still very unsettled in the south of the Peninsula and a brisk barometric fall had occurred over North-Western India. The wind at Karachi was northerly and at some Punjab stations south-easterly and easterly which gave the appearance of a depression over Sind. On the 10th, though the barometer had risen in the Punjab, the signs of a depression over Sind had increased and the winds showed an irregular cyclonic circulation. The unsettled weather over the south of the Peninsula had disappeared. On the 11th there was a fairly distinct depression over Sind and Western Rajputana, but otherwise conditions were unchanged. On the 12th the depression from Sind had reached the south of the Punjab and on the 13th it had disappeared,

and the distribution of pressure and winds were the same as those reported quite at the commencement of the week.

Temperature has again been very high for the time of year, the greatest excess being in Sind and Rajputana where the weather on the 10th and 11th was exceptionally warm. The warmest days throughout the whole of India were however the 12th and 13th when every Province reported an excess. Bombay and the Central Provinces had each three days on which the mean temperature was below the normal average and Madras had four days, but all the other Provinces were warmer than usual all the week. On the hills the day temperatures continued very high, but the nights became gradually cooler and on some occasions the minimum was below the normal.

The following table shows the variations of the mean temperature of the present and of the past weeks from the normal average :—

PROVINCES.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
	°	°
Burma	+1·5	+1·6
Bengal	+1·3	+2·3
North-Western Provinces	+3·0	+3·1
Punjab	+3·9	+4·9
Bombay	−0·1	+0·2
Central Provinces	−0·1	+0·4
Guzerat and Central India	+1·4	+3·3
Sind and Rajputana	+4·1	+6·1
Madras	−1·4	−1·1

This table shows that compared with the average the mean temperature of the week under review has been everywhere warmer than that of its predecessor.

Rain.—The rainfall of the week has been slight and confined to Burma and Assam and the south of the Peninsula. In most districts the fall for the week amounted to less than ¼ of an inch, but in the south of the Peninsula it reached half an inch. Rain was received at nine and the weather was rainless at 42 of the rainfall divisions, the following being roughly the daily distribution. On the 7th scattered showers fell in Assam and North Bengal, on the 8th and 9th these showers continued, and general rain fell over the south of the Peninsula, the heaviest amount in the latter district being 3 inches at Negapatam. On the 10th and 11th there was no rain anywhere and on the 12th the only fall reported was a slight shower at Murree. On the 13th a few drops of rain were reported from Colombo and a shower from Sibsagar.

These showers have not materially affected the figures in the final column of the accompanying table except in the Madras Presidency where the deficiency is diminishing. In North-Western India, and more particularly in the Punjab, the seasonal deficiency is steadily increasing.

Province.	Division.	Rainfall data for week ending 13th January 1890.			Rainfall data from October 15th to 13th January 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 13th January.	Excess or defect of (seasonal) rainfall expressed as a percentage
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
Burma	Tenasserim	0	0	0	16·98	5·02	+238
	Lower Burma	0	0·02	—0·02	7·58	6·07	+ 25
	Central do.	0	0	0	6·08	4·13	+ 47
	Upper do.	0·01	?	?	3·92	?	?
	Arakan	0	0	0	7·59	5·73	+ 32
Bengal and Assam	Eastern Bengal	0	0·12	—0·12	7·50	4·32	+ 74
	Assam (Surma)	0·04	0·07	—0·03	4·82	4·12	+ 17
	Do. (Brahmaputra)	0·28	0·12	+0·16	1·79	3·22	— 45
	Deltaic Bengal	0	0·08	—0·08	9·55	3·24	+195
	Central do.	0	0·09	—0·09	3·58	2·62	+ 37
	North do.	0·02	0·05	—0·03	0·72	2·66	— 73
	Orissa	0	0·02	—0·02	15·44	5·96	+159
	Chutia Nagpur	0	0·15	—0·15	2·99	2·18	+ 37
	Behar (South)	0	0·08	—0·08	0·54	1·85	— 71
	Do. (North)	0	0·05	—0·05	0·42	1·53	— 73
North-Western Provinces and Oudh.	North-Western Provinces (East)	0	0·23	—0·23	1·23	1·34	— 8
	Oudh (South)	0	0·09	—0·09	0·05	0·81	— 94
	Do. (North)	0	0·18	—0·18	0·04	0·80	— 95
	North-Western Provinces (Central)	0	0·22	—0·22	0·01	0·94	— 99
	North-Western Provinces (West)	0	0·15	—0·15	0	0·57	—100
	North-Western Provinces (Sub-montane)	0	0·21	—0·21	0·14	1·00	— 86
Punjab	Punjab (South)	0	0·32	—0·32	0	0·86	—100
	Do. (Central)	0	0·17	—0·17	0	0·94	—100
	Do. (Sub-montane)	0	0·47	—0·47	0	1·56	—100
	Do. (Hill Districts)	0	0·78	—0·78	0	3·20	—100
	Do. (North-West)	0	0·38	—0·38	0·03	2·22	— 99
	Do. (West)	0	0·07	—0·07	0	0·61	—100
Bombay and Malabar Coast Districts (Madras).	Malabar	0·11	0·13	—0·02	12·51	11·64	+ 7
	Madras (South Central)	0·23	0·06	+0·17	7·21	12·59	— 43
	Coorg	0	0	0	12·76	9·08	+ 41
	Mysore	0·01	0	+0·01	3·02	4·42	— 32
	Konkan	0	0·04	—0·04	4·90	2·09	+135
	Bombay—Deccan	0	0·03	—0·03	5·10	3·78	+ 35
	Hyderabad (North)						
	Khandeish	0	0·04	—0·04	1·26	3·30	— 62
Central Provinces and Berar.	Berar	0	0·14	—0·14	3·14	3·07	+ 2
	Central Provinces (West)	0	0·06	—0·06	2·95	1·72	+ 72
	Do. (Central)	0	0·15	—0·15	1·72	1·62	+ 6
	Do. (East)	0	0·09	—0·09	1·97	1·66	+ 19
Bombay (North)	Guzerat	0	0	0	0·02	0·55	— 97
	Kathiawar	0	0·01	—0·01	0	0·31	—100
	Sind	0	0·12	—0·12	0·01	0·31	— 97
Rajputana and Central India.	Central India (East)	0	0·10	—0·10	0·13	1·11	— 88
	Rajputana (East), Central India (West)	0	0·06	—0·06	0	0·59	—100
	Rajputana (West)	0	0·12	—0·12	0	0·33	—100
Madras	East Coast (North)	0	0·04	—0·04	12·85	9·12	+ 41
	Do. (North) (a)	0	?	?	9·45	?	?
	Hyderabad (South)	0	0·03	—0·03	2·71	2·24	+ 21
	Madras (Central)	0	0·01	—0·01	5·06	4·61	+ 10
	East Coast (Central)	0	0·09	—0·09	10·77	15·11	— 29
	Do. (South)	0·67	0·23	+0·44	11·90	17·84	— 33
	Madras (South)	0·41	0·15	+0·26	4·80	13·67	— 65

SIMLA, *18th January, 1890.*

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E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 18th January.*—Rainfall very slight in Tanjore, Madura and Tinnevelly; none elsewhere. Crops generally good, but withering in parts of Nellore, Chingleput, South Arcot, Madura, Tinnevelly and Coimbatore, want of rain felt in these districts and in parts of Tanjore and Salem. Prices fairly steady. General prospects fair.

Bombay.—*For week ending 22nd January.*—Standing crops damaged by locusts in parts of Sind and suffering from drought in a few districts, otherwise generally good. Cotton prospects generally favourable. Probable outturn of opium in Baroda twelve annas. Fodder generally sufficient and agricultural stock healthy.

Bengal.—*For week ending 21st January.*—Showers reported from Burdwan, Khoolna, Rungpore, Pubna, and Dacca; elsewhere no rain. General agricultural prospects continue favourable, but a little rain is required for the *rabi* crops in Behar and Chota Nagpore. Rice harvest completed, except in certain low-lying tracts. Some of the *rabi* crops are being gathered. Poppy reported on favourably, but blight has appeared in places in Durbhunga, Mozufferpore, and Sarun, and the late sowings in the Hajipore sub-division are unsuccessful. Sugarcane promises a fair harvest, except in places in the Rajshahye and Dacca Divisions. Tobacco prospects good. Cultivation of *boro*, or spring rice, in progress, and transplanting begun in certain districts Common rice still generally dear for the season. A slight fall in price reported from some districts; elsewhere steady during the week. Apprehensions entertained with regard to a tract of the sudder sub-division of Balasore, and matter reported unfavourable in neighbourhood of Talpada, within that tract.

North-Western Provinces and Oudh.—*For week ending 22nd January.*—Weather seasonable, but though occasionally cloudy rain still holds off. Irrigated crops, however, are thriving, and prospects generally are fair. The second poppy sowings in Pertabgarh are backward, but healthy. Food stocks are ample and prices fairly steady.

Panjab.—*For week ending 22nd January.*—Slight rain has fallen in most districts. Sky is still cloudy. Prices rising in Amballa, Sialkot and Rawalpindi, falling in Peshawar and stationary elsewhere. Sowings of *rabi* crops over. More rain wanted throughout the Province. Condition of crops is good to average. Prospects slightly improved by recent rains in Dehra Ismail Khan and Peshawar. Crops getting damaged by white ants for want of rain in Amritsar. Fodder sufficient except in Sialkot, Peshawar and parts of Lahore. Poppy weeding going on in Jullunder.

Central Provinces.—*For week ending 22nd January.*—Weather rather warm and slightly cloudy in places. *Rabi* crops require rain in Saugor and Bilaspur; the crops in the other districts are in good condition, but a little rain would be beneficial. Prices steady.

Burma.—*For week ending 18th January.*—No rain fell during the week in Lower Burma. In Upper Burma slight rain fell in Bhamo. The crop prospect in most districts in Upper and Lower Burma continues good. There is a slight fall noticeable in the price of paddy in Akyab and a slight rise in Tharrawaddy and Thongwa; elsewhere in Lower Burma there are no fluctuations. In Sagaing and Pyinmana, there is a slight rise in the prices; elsewhere in Upper Burma, there is no change in prices.

Assam.—*For week ending 22nd January.*—Weather seasonable. Slight rain in most districts. Reaping of late rice almost finished. Land being prepared for summer rice. Gathering of mustard and pruning of tea continue.

Mysore and Coorg.—*For week ending 22nd January.*—Crops good in Mysore. Outturn of harvests generally favourable. No material change in prices.

Rice and coffee harvest still in progress in Coorg.

Berar and Hyderabad.—*For week ending 22nd January.*—In Berar the weather is clear and cold. Threshing of *jowari* in progress. Cotton picking continues. *Rabi* in good condition. Fodder sufficient except in Ellichpur district. Prices stationary. Land under preparation for next year.

No rain at Hyderabad. Sowing of *tabi* crops continues; *rabi* crops thriving. Prices of wheat 11¾, coarse rice 10, white *juar* 15, yellow *juar* 18, and *tur* 13½ seers per current sicca rupee.

Central India.—*For week ending 22nd January.*—Condition of crops in Bundelkhand not good. Rain much wanted in parts of Bhopawar Agency and badly wanted in Goona Agency where price of food-grains is rising.

Rajputana.—*For week ending 22nd January.*—Agricultural operations generally satisfactory. Standing crops good, but rain much needed in Alwar. Agricultural stock good. Pasturage or fodder sufficient, except in Marwar and Dholepur. Prices steady generally.

Nepal.—*For week ending 16th January.*—No rain. Weather cold and cloudy. General prospects good, but rain wanted for better growth of wheat.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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A Bill to make better provision for recovering certain public demands.

A Bill to amend Acts XVII of 1864, X of 1865, II of 1874 and V of 1881.

PART VI.—Abstract of the Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations:—

Revenue Recovery Bill.

Acts XVII of 1864, X of 1865, II of 1874 and V of 1881 Amendment Bill.

Factories Act, 1881, Amendment Bill.

SUPPLEMENT No. 5.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 30th January, 1890.

No. 57.—In Home Department Notification No. 22, dated the 16th instant, permitting Mr. N. S. Alexander to resign Her Majesty's Bengal Civil Service, *for* "15th March, 1890" *read* "6th March, 1890."

MEDICAL.

The 30th January, 1890.

No. 51.—The services of Surgeon D. F. Barry, M.D., Bengal Establishment, which were placed temporarily at the disposal of the Government of the North-Western Provinces and Oudh by Home Department Notification No. 321, dated the 6th June, 1889, are hereby placed permanently at the disposal of that Government.

A. P. MACDONNELL,
Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—PATENTS.

Calcutta, the 29th January, 1890.

No. 203*P*.—SPECIFICATIONS of the under-mentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary

appointed under the Inventions and Designs Act, 1888, at No. 13, Wood Street, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying :—

No. 79 of 1887.—William Earnshaw Cooper, of Cawnpore, in the North-Western Provinces of India, for the manufacture of Punjabi, Hindustani, moonda and other shoes worn by the natives of British India in an improved manner which he calls the "Screw-bound shoe."

No. 30 of 1888.—William Earnshaw Cooper, of Cawnpore, in the North-Western Provinces, a member of the firm of Cooper, Allen & Co., of the same place, for an improved sole fastening for boots and shoes.

No. 204*P*.—SPECIFICATIONS of the under-mentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, at No. 13, Wood Street, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying :—

No. 119 of 1888.—H. E. A. Wakefield, Extra Assistant Commissioner, Sirsa, Punjab, for cementing glass to brass, especially lamp tops and other purposes.

No. 158 of 1888.—John Lawrence, of Uckfield, in the County of Sussex, Millwright and Engineer, for a new or improved device for stopping leakage in hose and other pipes.

No. 15 of 1889.—Alexander Muirhead, of London, England, Doctor of Science, Telegraph Engineer, for improvements relating to electric telegraphs.

No 47 of 1889.—Horace Bell, Superintending Engineer, Public Works Department, Member of the Institution of Civil Engineers, living at present in Calcutta, for railway sleepers of iron or steel.

No. 60 of 1889.—Henry Sabow, of Woodside Iron Works, Toong, in the District of Darjeeling, Civil Engineer, for a cylindrical vibration tea-sifting machine.

No. 65 of 1889.—Alfred Henry Griffiths, of the firm of Evered and Company, Limited, Surrey Works, Smethwick, Staffordshire, England, Lamp Manufacturers, for improvements in the raising of the Galleries and other parts of hydrocarbon and other oil lamps.

No. 66 of 1889.—William Tucker Webber, Lamp Manufacturers, of Bishop Street South, Birmingham, England for improvements in carriage and other lamp fittings.

No. 114 of 1889.—Sydney Lawrence, of No. 4 Hare Street, in the City of Calcutta, Ophthalmic Optician, for an optician's apparatus for testing defective vision with accuracy by day or by night.

No. 140 of 1889.—Thomas Alva Edison, of Llewellyn Park, in the County of Essex and State of New Jersey, United States of America, for improvements in methods of, and apparatus for, effecting the separation of metals from their ores.

No. 149 of 1889.—Hugo Graepel, of Budapest, in the Kingdom of Hungary, Engineer, for improvements in machines for sifting or sorting grain or ground materials or the like.

No. 156 of 1889.—Alexander Conacher, of Windsor, and Owen Lloyd Williams, of London, England, Engineers, for improvements in the production of cold and manufacture of ice, and in machinery therefor.

No. 159 of 1889.—Major Lewis Maltby Boileau, of the Bengal Staff Corps, Station Staff Officer at Barrackpore, in the Presidency of Bengal, for a lawn-tennis net-straining post.

No. 161 of 1889.—William Alfred Lambert, Gentleman, of No. 51 Bentinck Street, Calcutta, for a punkah-working apparatus.

No. 164 of 1889.—Orazio Lugo, of the City, County, and State of New York, in the United States of America, Doctor of Medicine, for improvements in electric motors and dynamo machines.

No. 167 of 1889.—Seedee Hassan Saeed, inhabitant of Murud Janjira, Kolaba District, Bombay Presidency, for obtaining up to 5,000 copies in any permanent colour from one writing.

No. 178 of 1889.—John Cowdery Martin, of No. 269, The Grove, Hammersmith, Middlesex, England, for improvements in treating or imparting body or opacity to sulphate of baryta and other sulphates and substances, and the manufacture from materials so treated of white and tinted or coloured pigments.

No. 181 of 1889.—Joseph Higginson, Junior, Manager, of Henry Street, Ancoats, Manchester, in the County of Lancaster, England, for improvements in apparatus for grinding the flats of revolving flat carding engines.

No. 182 of 1889.—Alfred Savill Tomkins, of Holmwood, Caterham, in the County of Surrey, England, Captain in the Victoria Rifles, for improvements in portable beds or stretchers.

No. 201 of 1889.—William Henry Serjeant, Gentleman, and Arthur Northcott, Surgeon, both of Fulham, in the County of Middlesex, England, for a safety rein for riding and driving.

No. 206 of 1889.—Johann Hubert Von Westphalen and Franz Gross, of Metz, in Alsace-Lorrain, for improvements in the construction of saddle frames.

No. 217 of 1889.—Thomas Akitt, Analytical Chemist, at present of Nawada Indigo Factory, Begum Serai Concern, Monghyr, for improvements in steeping the indigo plant in the manufacture of indigo.

No. 224 of 1889.—James Clarke, of Acre, Hashingden, in the County of Lancaster, Manager, for improvements in carding engines.

No. 237 of 1889.—John Moman Brosius, of 87, Capitol Avenue, in the City of Atlanta, County of Fulton, and State of Georgia, United States of America, Engineer, for improvements in spring-driven sewing machines.

No 241 of 1889.—William Ebenezer Hobbs, of Southport, in the County of Lancaster, England, for improvements in and relating to machinery for the prevention of accidents.

No. 250 of 1889.—John Hanson, of Wakefield, in the County of York, England, Manufacturing Chemist, for the treatment of alkali waste for use in the purification and deodorization of sewage and impure waters or matters.

No. 253 of 1889.—Allan John Chew, Assistant Engineer, Public Works Department, Hirok, Beluchistan, for a graduating triple valve (for continuous automatic air brakes worked by compressed air) with storage reservoirs near each cylinder, in which cylinders the pistons for actuating the brake levers work, to be called "Chew's Graduating Triple valve."

No. 256 of 1889.—James Ezekiel Emerson and Thomas Midgley, Manufacturers, both of Beaver Falls, in the County of Beaver and State of Pennsylvania, one of the United States of America, for improvements in and relating to the manufacture of wire belts.

No. 269 of 1889.—William Heath Phelps, of No. 15 Old Court House Street in Calcutta, Manager of the firm of Messrs. Phelps and Company of Calcutta and Simla, Tailors and Habit Makers, for a new mode of cutting and fitting ladies' riding habit skirts and the like.

E. C. BUCK,

Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 30th January, 1890.

No. 489.—Mr. J. C. E Branson, Deputy Accountant General, Bombay, is granted furlough for eighteen months, under article 340, Civil Service Regulations, from such date in March, 1890, as he may avail himself of it.

The 31st January, 1890.

No. 544.

ORDER—By the Government of India, Department of Finance and Commerce.

Read the following:—

INDIA OFFICE,
London, 9th January, 1890.

Financial.

No. 4.

To His Excellency the Most Honourable the Governor-General of India in Council.

MY LORD MARQUIS,—I have to inform you that the rate of exchange for the adjustment of financial transactions between the British and Indian Governments for the year 1890-91 has been fixed, with the concurrence of the Lords Commissioners of Her Majesty's Treasury, at one shilling and five pence (1*s.* 5*d.*) the rupee; and I request that you will give the necessary instructions for the due observance of this rate in respect to all transactions to which it is applicable.

I have, &c.,
(Signed) CROSS.

Ordered, that copies of this Despatch be forwarded to the Military and Public Works Departments and to the Comptroller and Auditor General for information.

Ordered also, that this Despatch be published in the *Gazette of India* for general information.

E. J SINKINSON,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 29th January, 1890.

No. 120—*G*——Lieutenant S. H. Godfrey, Bombay Staff Corps, Wing Officer, 24th Regiment, Bombay Infantry, and Acting Assistant Political Superintendent, Palanpur, is appointed to officiate as a Political Assistant of the 3rd class, and is posted as Assistant Political Agent at Thal Chotiali, with effect from the date of assuming charge.

No. 336-*I*.—In modification of the Foreign Department Notification, No. 319-I., dated the 9th February, 1883, the Governor-General in Council is pleased to declare that the following section shall be substituted for section 136 of the Bangalore Municipal Regulations of 1883:—

License to be applied for to keep stables, cart-stand, yard for cattle, etc.

136. The owner or occupier of any of the following places, namely, livery or back stable, horse lines veterinary infirmary, cart-stand, cattle-shed or yard in which twenty sheep or goats or ten cattle are kept or allowed to be together, or, in any part of the station which the President may specify in this behalf, of any yard not specially exempted by the President, in which six or more sheep or goats or two or more cattle are kept for purposes of profit, shall, in the first month of every year, or in the case of any such place newly opened, then within one month after the opening of the same, apply to the President for a license for the use of such place for any of the purposes aforesaid.

President may grant, refuse or suspend license.

The President may, in his discretion and under such restrictions and regulations as he thinks fit, grant or refuse, and may at any time cancel or suspend, such license. Every order refusing, cancelling or suspending such license shall be in writing and shall state the grounds on which it proceeds.

Penalty for using place without license.

Whoever, without such license, or after a license has been refused, cancelled or suspended by the President, uses any place for any of the said purposes, or infringes any of the conditions under which such license is granted, shall be liable to a fine not exceeding fifty rupees and to a further fine not exceeding ten rupees for every day after conviction for such offence during which the offence is continued.

Government places exempted.

Provided that this section shall not apply to any of the abovementioned places in the occupation or under the control of the Government.

The 30th January, 1890.

No. 130*G*.—The privilege leave for two months granted to Colonel W. J. W. Muir, Bengal Staff Corps, Political Agent of the 1st class and Political Agent in Ulwur, in Foreign Department Notification, No. 2070G., dated the 29th November, 1889, is extended by two days.

The 31st January, 1890.

No. 255*E*.—The Governor General in Council, in exercise of the powers enabling him in this behalf, has been pleased to make the following Laws with respect to the Enactments to be deemed to be in force, and the Administration of Criminal and Civil Justice, in the territories administered by the Agent to the Governor General in Baluchistan :—

I.

THE BALUCHISTAN AGENCY LAWS LAW, 1890.

CONTENTS.

SECTIONS.

1. Title and commencement.
2. Definitions.
3. Division of Baluchistan Agency into districts and tahsils.
4. Law in force in Baluchistan Agency.
5. Modification of certain enactments in force in Baluchistan Agency.
6. Power to construe enactments with necessary alterations.
7. Validation of acts done after 1st January, 1876.
8. Validation of rules made before commencement of this Law.

THE SCHEDULE.—ENACTMENTS TO BE DEEMED IN FORCE IN THE BALUCHISTAN AGENCY.

A Law to declare the law in force in the territories administered by the Agent to the Governor General in Baluchistan.

WHEREAS it is expedient to declare the law in force in the territories administered by the Agent to the Governor General in Baluchistan as such Agent; It is hereby enacted as follows :—

Title and commencement.

1 (*1*) This Law may be called the Baluchistan Agency Laws Law, 1890; and

(*2*) It shall come into force on such day as the Agent to the Governor General in Baluchistan may, by notification in the Gazette of India, appoint in this behalf.

2. In this Law—

Definitions.

(*1*) the expression "Agent to the Governor General" means the Agent to the Governor General in Baluchistan and :

(*2*) the expression "the said territories" means the territories for the time being administered by the Agent to the Governor General in Baluchistan as such Agent.

Division of Baluchistan Agency into districts and tahsils.

3. The Agent to the Governor General, with the previous sanction of the Governor General in Council, may, for administrative purposes, divide the said territories into districts, and each of those districts into tahsils, and vary the limits of those districts and tahsils.

Law in force in Baluchistan Agency.

4. (*1*) So much of each of the enactments specified in the schedule as is at the commencement of this Law in force in the local area to which the enactment generally extends shall, in the form in which, as amended by subsequent enactments, if any, it is so in force, be deemed to be in force in the said territories or in the part thereof specified in the enactment as its local extent.

(*2*) An enactment not comprised in the schedule shall not be deemed to be, or to have been, in force in the said territories or in any part thereof unless it is expressed, by special mention of the said territories or a part thereof, to apply thereto, or after the commencement of this Law is applied thereto in exercise of the powers of the Governor General in Council in that behalf.

Modification of certain enactments in force in Baluchistan Agency.

5. The following enactments specified in the schedule shall in the said territories be read subject to the following modifications, namely :—

(*1*) Act XXIII of 1867 (*an Act for the suppression of murderous outrages in certain districts of the Punjab*) shall be read as if references to the Punjab and the Lieutenant-Governor of the Punjab were references to the said territories and to the Agent to the Governor General, respectively ;

(*2*) the Indian Evidence Act, 1872, shall be read as if after the words "police-officer" in section 25 the words "who is not a Magistrate" were inserted ; I of 1872.

(*3*) the provisions of the Indian Stamp Act, 1879, with respect to the consequences of instruments not being duly stamped, shall be read as not applying to any instrument which may have been executed in the said territories before the commencement of this Law ; I of 1879.

(*4*) the Punjab Frontier Crimes Regulation, 1887, shall be read as if references to the Commissioner were references to the Agent to the Governor General ; IV of 1887.

(*5*) the Upper Burma Frontier Crossing and Disturbed Districts Regulation, 1887, shall be read as if the expressions "or Shan States", "except the Shan States" and "or Shan State" were omitted therefrom, and the references therein to Upper Burma and the districts mentioned in section 2, sub-section (*2*), and to the Commissioner, shall be read as references to the said territories and to the Agent to the Governor General, respectively. IX of 1887.

Power to construe enactments with necessary alterations.

6. (*1*) A Court may, for the purpose of facilitating the application of any enactment for the time being in force in the said territories, construe the enactment with such alterations not affecting the substance as may be necessary or proper to adapt it to the matter before the Court ; and

(*2*) The expression "Local Government" in any such enactment shall, in relation to the said territories, be construed to mean the Agent to the Governor General.

Validation of acts done after 1st January, 1876.

7. All acts of executive authority, proceedings, decrees and sentences which have been done, taken or passed in the said territories since the first day of January, 1876, and before the commencement of this Law, by any officer of the Government or by any person acting under his authority or otherwise in pursuance of an order of the Government, or which have been or shall be ratified by the Governor General in Council, shall be as valid and operative as if they had been done, taken or passed in accordance with law; and no suit or other proceeding shall be maintained or continued against any person whatever on the ground that any such acts, proceedings, decrees or sentences were not done, taken or passed in accordance with law.

Validation of rules made before commencement of this Law.

8. All rules, orders or instructions made or issued after the first day of January, 1876, and before the commencement of this Law, for the guidance of officers engaged in the administration of the said territories, shall be deemed to have had the force of law, and shall, so far as they are consistent with this Law, have the force of law until they are withdrawn by the Governor General in Council or are superseded by any enactment applied or applicable to the said territories, or by any rules, orders or instructions made or issued under any such enactment or otherwise.

THE SCHEDULE.

(*See section 4.*)

ENACTMENTS TO BE DEEMED IN FORCE IN THE BALUCHISTAN AGENCY.

Number and year.	Subject.
BENGAL REGULATIONS.	
XI of 1812	Removal of Foreign Emigrants.
III of 1818	State Prisoners.
ACTS OF THE GOVERNOR GENERAL IN COUNCIL.	
V of 1843	Slavery.
XVIII of 1850	Protection of Judicial Officers.
XXXIV of 1850	State Prisoners.
XXIV of 1855	Penal Servitude.
XI of 1857	State Offences.
III of 1858 (s. 5)	State Prisoners.
XXXV of 1858	Lunatics.
XXXVI of 1858	Lunatic Asylums.
IX of 1859 (except the last paragraph of s. 18).	Forfeited Property.
IX of 1860	Disputes between Workmen and Employers.
XLV of 1860	Penal Code.
V of 1861	Police.
VI of 1864	Foreigners.
III of 1864	Whipping.
X of 1865	Succession.
XIV of 1866	Post Office.
III of 1867	Gambling.
XXIII of 1867 (the preamble and sections 2 to 15, both inclusive).	Murderous Outrages.
I of 1868	General Clauses.
IV of 1869	Divorce.
V of 1869	Indian Articles of War.
XV of 1869	Prisoners' Testimony.
XX of 1869	Volunteers.
VII of 1870	Court-fees.
X of 1870	Land-acquisition.
XXIII of 1870	Coinage.
XXVI of 1870	Prisons.
I of 1871	Cattle-trespass.
V of 1871	Prisoners.
XXIII of 1871	Pensions.
I of 1872	Evidence.
III of 1872	Marriage.

THE SCHEDULE—*contd.*

ENACTMENTS TO BE DEEMED IN FORCE IN THE BALUCHISTAN AGENCY—*contd.*

Number and year.	Subject.
ACTS OF THE GOVERNOR GENERAL IN COUNCIL—*contd.*	
IX of 1872	Contract.
XV of 1872	Christian Marriage.
X of 1873	Oaths.
XIV of 1873	Lunatic Soldiers.
II of 1874	Administrator General.
IV of 1874	Foreign Recruiting.
IX of 1874	European Vagrancy.
V of 1875	Native Soldiers.
I of 1877 (s. 9)	Specific Relief.
III of 1877	Registration.
XI of 1877	Military Lunatics.
XV of 1877	Limitation.
I of 1878	Opium.
I of 1879	Stamps.
IV of 1879 (subject to the provisions of the Sindh-Pishin Railway Act, 1887, as applied to the said territories.)	Railways.
XXI of 1879	Extradition.
V of 1881	Probate and Administration.
XXII of 1881	Excise.
X of 1882 (subject to the modifications set forth in the schedule to the Baluchistan Agency Criminal Justice Law, 1890).	Code of Criminal Procedure, 1882.
XII of 1882	Salt.
XIV of 1882— The following portions, namely:— (1) Sections 15—24, both inclusive (Place of Suing); (2) Sections 223—229B, both inclusive (Court by which Decrees may be executed); (3) Section 266 (Attachment of Property); (4) Sections 320—326, both inclusive (Restrictions on sale of Land); (5) Sections 344—360, both inclusive (Insolvent Judgment-debtors); (6) Sections 383—400, both inclusive (Commissions); (7) Sections 401—415, both inclusive, and 592 and 593 (Pauper Suits and Appeals); (8) Sections 416—429, both inclusive (Suits by or against Government or Public Officers); (9) Sections 465—468, both inclusive (Suits by and against Military Men); (10) Sections 477 485, both inclusive, and 488, 490 and 491 (Arrest and Attachment before Judgment); (11) Sections 527—530, both inclusive, and the second paragraph of section 531 (Proceedings on Agreement of Parties); and (12) Such portions as are referred to in, and affected by, the Debtors Act, 1888, and can be made applicable to proceedings under the Baluchistan Agency Civil Justice Law, 1890.	Code of Civil Procedure.
XX of 1882	Paper Currency.
XIII of 1885	Telegraphs.
VI of 1886	Births, Deaths and Marriages Registration.
I of 1887	General Clauses.
VII of 1887	Suits Valuation.
IX of 1887	Provincial Small Cause Courts.
XI of 1887	Sindh-Pishin Railway.
III of 1888	Police.
IV of 1888	Indian Reserve Forces.
V of 1888	Inventions and Designs.
VI of 1888 (ss. 2 to 8, both inclusive)	Debtors.
VII of 1889	Succession Certificates.
XIII of 1889	Cantonments.
XV of 1889	Official Secrets.

THE SCHEDULE—*contd.*

ENACTMENTS TO BE DEEMED IN FORCE IN THE BALUCHISTAN AGENCY—*concld.*

Number and year.	Subject.
REGULATIONS UNDER 33 VICT., C. 3.	
IV of 1887 (ss. 3 to 48, both inclusive, and 50 to 54, both inclusive).	Punjab Frontier Crimes.
IX of 1887	Upper Burma Frontier Crossing and Disturbed Districts.

OTHER LAWS MADE BY THE GOVERNOR GENERAL IN COUNCIL.

Subject and Year.

Baluchistan Forest Law, 1886.
Quetta Hackney Carriage Law, 1889

II.

THE BALUCHISTAN AGENCY CRIMINAL JUSTICE LAW, 1890.

CONTENTS.

SECTIONS.

1. Title and commencement.
2. Definitions.
3. Application of the Code of Criminal Procedure.

SCHEDULE.—MODIFICATIONS SUBJECT TO WHICH THE CODE IS TO APPLY TO THE BALUCHISTAN AGENCY.

1. High Court.
2. Pleader.
3. Court of Session.
4. Conferment of magisterial powers on police-officers.
5. Powers of Magistrates.
6. Power to any police-officer to act under section 55.
7. Detention by police.
8. Complement to the Baluchistan Agency Laws Law, 1890, s. 5, cl. (2).
9. State offences and false evidence by person to whom pardon has been tendered.
10. Tender of pardon.
11. Recording of evidence.
12. Execution of sentence of imprisonment for six months or less.
13. Appeal to High Court and limitation therefor.
14. Restrictions on appeal.
15. Enhancement of punishment on appeal
16. Contempt and offences against public justice or relating to documents.
17. Conduct of prosecutions.
18. Adjournment on application for transfer of case.
19. Orders not reversible on technical grounds alone.
20. Process and copying fees, and admission of pleaders and petition-writers.
21. Saving of provisions relating to European British subjects.

A Law to provide for the Administration of Criminal Justice in the territories administered by the Agent to the Governor General in Baluchistan.

WHEREAS it is expedient to provide for the administration of criminal justice in the territories administered by the Agent to the Governor General in Baluchistan as such Agent, It is hereby enacted as follows:—

Title and commencement.

1. (1) This Law may be called the Baluchistan Agency Criminal Justice Law, 1890; and

(2) It shall come into force on such day as the Agent to the Governor General in Baluchistan may, by notification in the Gazette of India, appoint in this behalf.

Definitions.

2. In this Law—

(1) the expression "Agent to the Governor General" means the Agent to the Governor General in Baluchistan, and

(2) the expression "the said territories" means the territories for the time being administered by the Agent to the Governor General in Baluchistan as such Agent.

Application of the Code of Criminal Procedure.

3. Subject to the modifications set forth in the schedule, the Code of Criminal Procedure, 1882, X of 1882. as amended by Acts III of 1884, X of 1886, V and XIV of 1887 and I of 1889 (which Code as so amended is in this Law referred to as "the Code"), shall apply to the whole of the said territories, so far as it can be made applicable in the circumstances for the time being.

SCHEDULE.

(*See section 3.*)

MODIFICATIONS SUBJECT TO WHICH THE CODE IS TO APPLY TO THE BALUCHISTAN AGENCY.

"High Court" (Section 4, cl (1) See also section 6, Act XXI, 1879).

1. "High Court" shall mean—

(i) in reference to proceedings against European British subjects or persons jointly charged with such subjects, the Chief Court of the Punjab; and

(ii) in reference to proceedings against other persons, the Agent to the Governor General.

"Pleader." (Section 4, cl. (n).)

2. "Pleader", used with reference to any proceeding in any Court, means a legal practitioner having authority from the Agent to the Governor General to practise in such Court.

Court of Session. (Sections 7, 9 and 193, and Chapter XXIII.)

3. (1) Each district shall be a Sessions Division, the Court of the District Magistrate shall be the Court of Session for that Division, and the District Magistrate shall be the Judge of that Court.

(2) As Judge of a Court of Session, a District Magistrate may take cognizance of any offence as a Court of original jurisdiction without the accused person being committed to him by a

Magistrate, and, when so taking cognizance of an offence, shall, subject to the provisions of this Law, follow the procedure prescribed for the trial of warrant-cases by Magistrates.

(3) A trial before a Court of Session may be without jury or aid of assessors.

Conferment of magisterial powers on police-officers. (Section 14.)

4. Notwithstanding anything in Act V of 1861, or in any other enactment for the time being in force, the Agent to the Governor General may confer on any police-officer all or any of the powers conferred or conferable by or under the Code on any Magistrate, in regard to particular cases, or to a particular class or particular classes of cases, or to cases generally.

Powers of Magistrates. (Sections 36, 37 and 260.)

5. (1) Magistrates described in the first column of the following table shall have the powers severally specified against them in the second column thereof, without being further empowered in that behalf :—

Magistrates.	Powers.
1	2
Magistrates of the first class.	To require security for good behaviour, section 110; To make orders as to local nuisances, section 133.
Magistrates of the first or second class.	To make orders prohibiting repetition of nuisances, section 143. To make orders under section 144.
Magistrates of the first, second or third class	To entertain complaints, section 191; To receive police-reports, section 191; To entertain cases without complaint, section 191.
Sub divisional Magistrates	To call for records, section 435.

(2) The Agent to the Governor General may empower a Magistrate of any class to try in a summary way under Chapter XXII any offence mentioned in section 260 which under section 29 he is competent to try.

Power to any police-officer to act under section 55. (Section 55.)

6. Any police-officer may exercise the powers conferred by section 55 on an officer in charge of a police-station.

Detention by police. (Sections 57 and 61.)

7. (1) Notwithstanding anything in section 57 or section 61 an officer in charge of a police-station may detain a person arrested without warrant so long as in all the circumstances of the case is reasonable :

(2) But when the officer of his own authority detains any such person in custody for a longer period than twenty-four hours exclusive of the time necessary for the journey from the place of arrest to the nearest Magistrate's Court, he shall state in the report prescribed in section 62 his reasons for prolonging the detention of the person, and, where the detention extends beyond three days, shall submit further reports of the reasons therefor at such intervals as the Magistrate to whom the report under section 62 was submitted may by general or special order direct.

Complement to the Baluchistan Agency Laws Law, 1890, s. 5, cl. (2). (Section 162.)

8. Nothing in the first paragraph of section 162 shall be construed to apply to a statement made to a police-officer who is a Magistrate.

State offences and false evidence by person to whom pardon has been tendered. (Sections 196 and 339.)

9. A prosecution for an offence against the State, or for the offence of giving false evidence in respect of a statement made by a person who has accepted a tender of pardon, may be entertained upon complaint made by order of, or under authority from, the District Magistrate.

Tender of pardon. (Section 337.)

10. A Magistrate tendering a pardon to an accomplice under section 337 need not record his reasons for so doing, and, notwithstanding anything in that section, may try the case himself.

Recording of evidence. (Chapter XXV.)

11. In inquiries and trials (other than summary trials) by or before a Magistrate or Court of Session, it shall be sufficient if the Magistrate or Court makes a memorandum of the substance of the evidence of each witness as the examination of the witness proceeds.

Execution of sentence of imprisonment for six months or less. (Section 383.)

12. In the case of a sentence of imprisonment for a term not exceeding six months, the Court passing the sentence may forward the accused with a warrant to the District Magistrate, who may in his discretion either cause the prisoner to be employed in any part of the district as a labourer on roads or other works of public utility, or forward him to the nearest jail.

Appeal to High Court and limitation therefor. (Section 408.)

13. (1) A person convicted on a trial held by a District Magistrate may appeal to the High Court.

(2) Notwithstanding anything in the Indian Limitation Act, 1877, the period of limitation for an appeal to the High Court shall, except in the cases provided for by No. 150 and No. 157 of the second schedule to that Act, be thirty days from the date of the conviction. XV of 1877

Restrictions on appeal. (Sections 413 and 414.)

14 (1) Notwithstanding anything in this schedule or in the Code, an appeal shall not lie—

(a) in a case in which a Magistrate of the first class passes a sentence of imprisonment for a term not exceeding six months only, or of fine not exceeding five hundred rupees only, or of whipping only; or

(b) in a case in which a District Magistrate or Court of Session passes a sentence of imprisonment for a term not exceeding one year, or of fine not exceeding one thousand rupees, or of whipping, or of all or any of those punishments combined.

(2) The Governor General in Council may at any time, by notification in the Gazette of India, direct that this section shall cease to be in force

in any district with effect from a date to be specified in the notification.

Enhancement of punishment on appeal. (Section 423)

15. In any case in which an appeal lies, the Appellate Court may enhance any punishment which has been awarded:

Provided that, if the appeal is from the sentence of a Magistrate of any class, the Appellate Court shall not inflict a greater punishment than might have been inflicted by a Magistrate of the first class.

Contempt and offences against public justice or relating to documents. (Section 487)

16. Where an offence referred to in section 195 is committed before a Judge of a Criminal Court or Magistrate, or in contempt of his authority, or is brought to his notice in the course of a judicial proceeding, he may himself try for the offence the person accused thereof.

Conduct of prosecutions. (Section 495.)

17. Notwithstanding anything in section 495, a Court may allow any police-officer to conduct a prosecution.

Adjournment on application for transfer of case. (Section 526A.)

18. A Court may, for reasons to be stated in writing, refuse to exercise in the manner mentioned in section 526A the power of postponement or adjournment given by section 344.

Orders not reversible on technical grounds alone. (Section 537.)

19. Notwithstanding anything in the Code, a finding, sentence or order shall not be reversed or altered on appeal or revision on account of any irregularity of procedure unless the irregularity has occasioned a failure of justice.

Process and copying fees, and admission of pleaders and petition-writers. (Section 553)

20. (1) With the previous sanction of the Governor General in Council, rules may be made under section 553, clause (c), for the regulation of the following among other matters, namely:—

(a) the fees to be paid for processes;

(b) the fees to be paid for copies and inspection of records;

(c) the qualifications to be possessed by, and the conditions to be imposed on, legal practitioners applying to the Agent to the Governor General for authority to practise in Criminal Courts, and the fees, if any, to be paid for the concession of such authority; and

(d) the licensing of petition-writers and regulation of their conduct.

(2) Whoever breaks any rule under clause (d) of sub-section (1) may subject to the provisions of any rule under that clause, be suspended or removed from practice or be punished with fine which may extend to fifty rupees.

Saving of provisions relating to European British subjects.

21. Nothing in this schedule with respect to procedure in inquiries or trials, or with respect to sentences or appeals therefrom or the enhancement or execution thereof, shall be construed to affect the Code in its application to European British subjects or persons jointly charged with such subjects.

III.

THE BALUCHISTAN AGENCY CIVIL JUSTICE LAW, 1890.

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The Baluchistan Agency Civil Justice Law, 1890.

(Chapter I.—Preliminary.—Section 1. Chapter II.—The Courts.—Sections 2-8.)

A Law to provide for the Administration of Civil Justice in the territories administered by the Agent to the Governor General in Baluchistan.

WHEREAS it is expedient to provide for the administration of civil justice in the territories administered by the Agent to the Governor General in Baluchistan as such Agent; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Title, commencement and definitions.

1. (1) This Law may be called the Baluchistan Agency Civil Justice Law, 1890; and

(2) It shall come into force on such day as the Agent to the Governor General in Baluchistan may, by notification in the Gazette of India, appoint in this behalf.

(3) In this Law—

(a) the expression "Agent to the Governor General" means the Agent to the Governor General in Baluchistan, and

(b) the expression "the said territories" means the territories for the time being administered by the Agent to the Governor General in Baluchistan as such Agent.

CHAPTER II.

THE COURTS.

Grades of Civil Courts.

2. Besides the Courts established under any other enactment for the time being in force, the Civil Courts in the said territories shall be of five grades, namely:—

(1) the Court of the Agent to the Governor General;

(2) the Court of the Political Agent;

(3) the Courts of the Assistant Political Agent, the Extra Assistant Commissioner and the Native Assistant;

(4) the Courts of the Tahsildár and the Munsif; and

(5) the Court of the Náib-tahsildár.

Appointment of presiding officers.

3 (1) The presiding officers of the Courts of the first, second and third grades shall be appointed and may be removed by the Governor General in Council.

(2) The presiding officers of the Courts of the fourth and fifth grades shall be appointed and may be removed by the Agent to the Governor General subject to the control of the Governor General in Council.

Number of Courts of second, third, fourth and fifth grades.

4. The Agent to the Governor General may, with the previous sanction of the Governor General in Council, fix and vary the number of Courts of the second, third, fourth and fifth grades.

Power to fix local limits of jurisdiction of Courts of second, third, fourth and fifth grades.

5. The Agent to the Governor General, by notification in the Gazette of India, may, with the previous sanction of the Governor General in Council, fix and vary the local limits of the jurisdiction of Courts of the second, third, fourth and fifth grades.

Original jurisdiction of Courts.

6. Except as otherwise provided by any other enactment for the time being in force—

(a) the Court of the Naib-tahsildár shall have jurisdiction to try suits of value not exceeding fifty rupees and of the nature cognizable by a Court of Small Causes established under the Provincial Small Cause Courts Act, 1887; IX of 1887.

(b) the Courts of the Tahsildár and the Munsif shall have jurisdiction to try original suits of such value, not exceeding one thousand rupees, as the Agent to the Governor General may in the case of each Tahsildár or Munsif direct, or if no such direction has been made, then original suits of value not exceeding three hundred rupees;

(c) the Courts of the Assistant Political Agent, the Extra Assistant Commissioner and the Native Assistant shall have jurisdiction to try original suits of value not exceeding ten thousand rupees; and

(d) the Court of the Political Agent, and the Court of any Assistant Political Agent, Extra Assistant Commissioner or Native Assistant whom the Agent to the Governor General may, by notification in the Gazette of India, specify in this behalf, shall have jurisdiction to try original suits without limit as regards the value.

High Court and District Court.

7. (1) Subject to the provisions of this section, and of any other enactment for the time being in force, the Court of the Agent to the Governor General shall, for the purposes of all enactments relating to civil jurisdiction for the time being in force, be deemed to be the High Court for the said territories.

(2) The Court of the Political Agent shall, for the same purposes, be deemed to be the principal Civil Court of original jurisdiction and the District Court for the local area within its jurisdiction.

(3) For the purposes of the Indian Divorce Act the Chief Court of the Punjab and the Political Agent shall be deemed to be the High Court and the District Judge, respectively. IV of 1869.

Control over Civil Courts.

8. (1) The general superintendence and control over all other Civil Courts shall be vested in, and all such Courts shall be subordinate to, the Court of the Agent to the Governor General.

(2) Subject to the general superintendence and control of the Court of the Agent to the

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(Chapter III.—Civil Procedure.—Sections 9-23.)

Governor General, the Political Agent shall control all other Civil Courts in the local area within his jurisdiction.

CHAPTER III.

CIVIL PROCEDURE.

General Rule.

Procedure to be observed in Civil Courts.

9. Except as otherwise provided by any other enactment for the time being in force, the provisions of this Chapter shall apply to all suits and other proceedings in the Civil Courts of the said territories.

Prior Adjudications and Pending Suits.

Effect of prior adjudication.

10. A Court shall not try any suit in which the matter in issue has been heard and finally decided by a Court of competent jurisdiction in a former suit between the same parties in the same rights, or between parties under whom they, or any of them, claim.

Effect of pending suits.

11. A Court shall not try any suit in which the matter in issue is also in issue in another suit between the same parties, or between parties under whom they, or any of them, claim, pending in the same or any other Court, whether superior or inferior, in British India or in the said territories.

Appearances, Applications and Acts by Parties.

Appearance in person or by representative.

12. (1) The Court may in its discretion, for any sufficient reason, permit any appearance, application or act, required to be made or done by a party under this Law, to be made or done by the party through an authorized agent, or through a legal practitioner having authority from the Agent to the Governor General to plead and act for parties with the permission of the Court under this sub-section.

(2) Permission under this section shall in all cases be granted to persons exempt from personal appearance in Court.

(3) Except with the permission of the Court granted under the foregoing provisions of this section, every appearance, application or act under this Law shall be made or done by a party in person.

(4) When the permission mentioned in this section is granted to a party, the agent or legal practitioner must, unless, in the case of a legal practitioner, he is an advocate of a High Court established by Royal Charter or of the Chief Court of the Punjab, be appointed by the party by instrument in writing, and that instrument must be filed in Court.

Withdrawal of permission to appoint representative.

13. In any case in which the Court has permitted a party not being a person exempt from personal appearance in Court to appear by an agent or a legal practitioner, it may, for reasons to be recorded in writing, withdraw the permission at any stage of the proceedings, and require the party to attend in person.

Consequences of not appearing in person when required.

14. A party required to attend in person under the last foregoing section, and failing so to attend, shall be subject to the provisions of this Law applicable to parties who do not appear.

Institution of Suits.

Mode of beginning suit.

15. The plaintiff must begin his suit by presenting to the Court a written plaint.

Examination of plaintiff.

16. On a plaint being so presented, the Court shall register the suit and examine the plaintiff, or his agent or legal practitioner, as to the merits of the case.

Summary dismissal of suit.

17. If upon the examination it appears that there is no substantial cause of action, or that the claim is one which from its nature is not a proper subject of litigation in a Civil Court, the Court may dismiss the suit.

Issue of summons.

18. If upon the examination it is found that the plaintiff sets forth a good cause of action, the Court shall issue a summons to the defendant to appear and answer at a certain time and place.

Service of Summons on Defendants.

Mode of service of summons.

19 Service of the summons shall be made by delivering or tendering a copy thereof signed by the Judge or such officer as he appoints in this behalf, and sealed with the seal of the Court, and, when there are more defendants than one, service of the summons shall be made on each defendant.

Service on defendant in person.

20. Whenever it is practicable, the service shall be on the defendant in person.

Service when defendant cannot be found.

21. When the defendant cannot be found the service may be on any adult male member of his family residing with him or, where the defendant is a member of a tribe, on the head of the tribe.

Endorsement of summons by person served.

22. (1) Where the summons is served on the defendant personally, or on any person on his behalf, the person on whom the service is made shall be required to sign an acknowledgment of service, to be endorsed on the original summons or on a copy thereof under the seal of the Court.

(2) If the person refuses to sign the acknowledgment, the service of the summons shall nevertheless be held sufficient if it is otherwise proved to the satisfaction of the Court.

Service by posting copy of summons on door of ordinary residence.

23. When the defendant cannot be found, and there is no person on whom the service can be made, the service may be effected by posting the copy

The Baluchistan Agency Civil Justice Law, 1890.

(Chapter III.—Civil Procedure.—Sections 24-33.)

of the summons on the outer door of the house in which the defendant ordinarily resides, if he ordinarily resides at any place within the local limits of the jurisdiction of the Court.

Endorsement of summons by person serving.

24 The person serving a summons shall, in all cases in which the summons has been served, endorse on the original summons, or on a copy thereof under the seal of the Court, the time when, and the manner in which, it was served.

Substituted service when summons is returned unserved.

25. (1) When a summons is returned to the Court without having been served, if the plaintiff satisfies the Court that there is reasonable ground for believing that the defendant is keeping out of the way for the purpose of avoiding the service of the summons, or that for any other reason the summons cannot be served in the ordinary way, the Court shall order the summons to be served—

(a) by posting a copy thereof on some conspicuous place in the court-house and also on the door of the house in which the defendant last resided, if it is known where he last resided, or

(b) in such other manner as the Court thinks proper.

(2) A service in the manner ordered by the Court under clause (b) of sub-section (1) shall be as effectual as if it had been made in the manner specified in clause (a) of that sub-section.

Fixing of time for appearance in case of substituted service.

26. When service is substituted by order of the Court under the last foregoing section, the Court shall fix such time and place for the appearance of the defendant as the case may require.

Service on defendant residing out of jurisdiction and having no agent.

27. If the defendant ordinarily resides beyond the local limits of the jurisdiction of the Court in which the suit is instituted, and has not within those limits an agent empowered to accept the service, the Court shall transmit the summons for service to a Court having jurisdiction at the place where the defendant resides.

Service on defendant residing out of British India and Baluchistan Agency and having no agent.

28. (1) If the defendant resides out of British India and the said territories and has not therein an agent empowered to accept the service, the summons shall be addressed to the defendant at the place where he resides, and be forwarded to him by post or otherwise.

(2) If at the time fixed for the hearing of the suit, or at any time subsequent thereto to which the hearing may be adjourned, a defendant to whom a summons has been forwarded under sub-section (1) does not appear, the Court may, on the application of the plaintiff, direct that the plaintiff shall be at liberty to proceed with his suit in such manner, and subject to such conditions, as the Court thinks fit.

Service on agent in charge of immoveable property.

29. When the suit is for land or other immoveable property, and the summons for any reason cannot be served on the defendant in person, the summons may be served on any agent of the defendant in charge of the land or other property.

Consequences of non-appearance of Parties.

Dismissal of suit on non-appearance of either party.

30. (1) If, at the time fixed for the defendant to appear and answer, or at any time subsequent thereto to which the hearing of the suit may be adjourned, neither party appears when called upon by the Court, the suit shall be dismissed.

(2) When a suit is dismissed under sub-section (1), the plaintiff may bring a fresh suit, or, if within a period of thirty days from the date of the dismissal of the suit he satisfies the Court that there was sufficient cause for his failure to appear, the Court may issue a fresh summons upon the plaint already filed.

Procedure on non-appearance of defendant when summons was duly served.

31. (1) If the plaintiff appears and the defendant does not appear, and it is proved to the satisfaction of the Court that the summons was duly served, the Court shall proceed to hear the suit *ex parte*.

(2) If the defendant appears at any subsequent time to which the hearing of the suit may be adjourned, and assigns good cause for his previous failure to appear, he may, upon such terms as the Court may direct as to payment of costs or otherwise, be heard in answer to the suit in like manner as if he had appeared at the time fixed for his appearance.

Procedure on non-appearance of defendant when summons was not duly served or not served in due time.

32. (1) If the plaintiff appears and the defendant does not appear, and it is not proved to the satisfaction of the Court that the summons was duly served in any of the modes of service provided by this Law, the Court may direct a second summons to the defendant to be issued in any of those modes.

(2) If the plaintiff appears, and it is proved to the satisfaction of the Court that the summons was served on the defendant, but was served on him too late to admit of his appearing and answering at the time fixed in the summons, the Court shall postpone the hearing of the suit to a future time to be fixed by the Court and may direct notice of that time to be given to the defendant.

Judgment by default against plaintiff not appearing or against defendant on admission.

33. (1) If the defendant appears and the plaintiff does not appear, the Court shall pass judgment against the plaintiff by default, unless the defendant admits the claim, in which case the Court shall pass judgment against the defendant upon the admission.

(2) When judgment is passed against a plaintiff by default, he shall be precluded from bringing a fresh suit in respect of the same cause of action.

The Baluchistan Agency Civil Justice Law, 1890.

(Chapter III.—Civil Procedure.—Sections 34-46.)

Consequence of non-appearance of one or more of several plaintiffs.

34. If there are two or more plaintiffs, and appearance is made by one or more of them and not by the other or others, the Court may, at the instance of the plaintiff or plaintiffs appearing, proceed with the suit in the same way as if all the plaintiffs had appeared, and pass such order as is just and proper in the circumstances of the case.

Consequence of non-appearance of one or more of several defendants.

35. If there are two or more defendants, and appearance is made by one or more of them and not by the other or others, the Court shall proceed with the suit to judgment and shall, at the time of passing judgment, make such order with respect to the defendant or defendants by whom appearance has not been made as is just and proper in the circumstances of the case.

Setting aside judgment *ex parte* against defendant.

36. (*1*) Where judgment is passed *ex parte* against a defendant, he may apply at any time, not later than thirty days from the date on which any process for enforcing the judgment has been executed, to the Court by which the judgment was passed, for an order setting it aside.

(*2*) If it is proved to the satisfaction of the Court that the summons was not duly served, or that the defendant was prevented by sufficient cause from appearing when the suit was called on for hearing, the Court shall pass an order setting aside the judgment and appoint a time for proceeding with the suit.

Setting aside judgment against plaintiff by default.

37. (*1*) Where judgment is passed against a plaintiff by default he may apply, within thirty days from the date of the judgment, for an order setting it aside.

(*2*) If it is proved to the satisfaction of the Court that the plaintiff was prevented by sufficient cause from appearing when the suit was called on for hearing, the Court shall pass an order setting aside the judgment by default and appoint a time for proceeding with the suit.

Judgment not to be set aside without notice.

38. A judgment shall not be set aside on an application under either of the two last foregoing sections unless notice of the application has been served on the opposite party.

Fixing Issues and Preparations for the Hearing.

Framing of issues.

39. If both parties are present at the time fixed for the defendant to appear and answer, or at any time subsequent thereto to which the proceedings are adjourned for the purposes of this section, the Judge shall examine them with a view to ascertaining upon what questions of law and fact the parties are at issue, and, having with his own hand made a note of the examination, shall frame and record the issues of law and fact on which the right decision of the case depends.

Procedure when parties are at issue on a question of fact.

40. (*1*) If the parties are at issue on a question of fact, the Court shall then further examine them as to the evidence they intend to adduce upon the question, and shall either proceed at once to hear the suit or appoint a time and place for the hearing thereof.

(*2*) Upon such sums being deposited for the expenses of witnesses as, subject to any rules under this Law, the Court thinks reasonable, the Court shall issue such summonses for the attendance of witnesses and the production of documents as the parties may desire.

Service of summons on witnesses.

41. A summons to a witness shall be signed, sealed and served as nearly as may be in the manner provided by this Law for the signing, sealing and service of a summons on a defendant.

Arrest of witness neglecting to attend.

42. If a witness on whom a summons has been so served neglects or refuses to appear at the time and place appointed and does not offer reasonable excuse for the neglect or refusal, the Court may issue a warrant to bring the witness before it to give his evidence.

The Hearing.

Mode of taking evidence.

43. (*1*) At the time for the hearing of the suit, or at some time subsequent thereto to which the hearing may be adjourned, the evidence of the witnesses, and of any parties to the suit appearing as witnesses, shall be taken by the Judge orally in open Court and in presence of the parties.

(*2*) Any evidence given in a language not understood by a party to the suit shall be interpreted to that party as the examination proceeds.

(*3*) Each party may examine the opposite party and all witnesses.

Recording of evidence.

44. A memorandum of all evidence taken shall be recorded by the Judge with his own hand as the examination proceeds, either in English or in the language prescribed by the Agent to the Governor General as the language of the Court, as the Judge thinks fit.

Power for Court to examine witness or require production of document.

45. At any stage of the suit the Court may examine as a witness any person present in Court or call upon him to produce any document or other thing, or may summon any person to give evidence or produce any document or other thing, if it considers that the evidence of the person, or the production of the thing, is likely to aid it in the decision of the matters in dispute.

Judgments.

Delivery of judgment.

46. When the documentary evidence, if any, has been perused, and the witnesses have been examined and the parties heard, the Court shall, either immediately or at some subsequent time of which due notice shall be given to the parties, deliver its judgment.

The Baluchistan Agency Civil Justice Law, 1890.

(*Chapter III.—Civil Procedure.—Sections 47-60.*)

Judgment to be in writing.

47. The judgment shall be written by the Judge with his own hand either in English or in the language prescribed by the Agent to the Governor General as the language of the Court, as the Judge thinks fit, and it shall be dated and signed by the Judge at the time it is delivered.

Contents of judgment.

48. The judgment shall contain the decision of the Court upon each issue, together with the grounds of the decision, and shall conclude with a decree clearly stating the relief granted or other determination of the suit:

Provided that, when the decision upon one or more issues is sufficient for the disposal of the suit, the Court may, in its discretion, abstain from pronouncing any decision upon the remaining issues.

Costs.

49. (*1*) The decree shall specify the costs payable and the parties by whom they are to be paid.

(*2*) In determining the amount of costs the Court shall not allow the remuneration of agents or legal practitioners permitted under section 12 to plead or act.

Allowance of interest.

50. When the suit is for a sum of money due to the plaintiff, the Court may in the decree order simple interest at such rate as it thinks fit to be paid on the principal sum adjudged from the date of suit to the date of decree in addition to any interest adjudged on the principal sum for any period prior to the date of suit, with further simple interest, at a rate not exceeding six per centum yearly, on the aggregate sum so adjudged and on the costs of the suit from the date of the decree to the date of payment.

Payment of amount of decree by instalments.

51. In a decree for the payment of money the Court may, for any sufficient reason, order that the amount due under the decree shall be paid by instalments with or without interest.

Contents of decree for moveable property.

52. Where in a suit for moveable property the decree is for the delivery of the property, the Court shall fix an amount of money to be paid as an alternative if delivery cannot be made.

Copies of judgment to be furnished to parties.

53. Certified copies of the judgment, and, in cases where the judgment is required to be translated, of the translation thereof, shall be furnished to the parties on their application and on payment by them of the cost of the copies.

Procedure in Special Cases.

Injunction against waste, damage or alienation of property in dispute.

54. If at any stage of a suit before judgment a Court is satisfied, upon such inquiry as it considers necessary, that any property which is in dispute in the suit is in danger of being wasted, damaged or alienated by a party to the suit, it may, on such terms as may appear to it to be just, issue an injunction to that party commanding him to refrain from the act of waste, damage or alienation, or make such order for the purpose of staying and preventing him from wasting, damaging or alienating the property, or for the care and custody thereof, as it thinks fit.

Injunction against breach of contract or committal of injury.

55. In any suit for restraining the defendant from the committal of any breach of contract or other injury, the Court may at any time after the commencement of the suit, and either before or after judgment, and on such terms as may appear to it to be just, issue an injunction restraining the defendant from the repetition or continuance of the breach of contract or the injury or the committal of any similar breach of contract or injury.

Enforcement of injunctions by attachment of property.

56. In case of disobedience to an injunction issued under either of the two last foregoing sections, the injunction may be enforced by attaching the property of the party to whom the injunction was addressed and retaining it under attachment until he obeys the injunction.

Power to vary or set aside orders under sections 54 and 55, and to adjudge compensation to party injured.

57. The Court may at any time vary or set aside an order made by it under section 54 or section 55; and, if it is satisfied that any such order has been applied for and procured by any party on grounds known to the party to be insufficient, it may award against the party in its decree such amount as it deems a reasonable compensation to the party aggrieved by the order.

Power to add parties.

58. (*1*) If at any hearing of a suit it appears to the Court desirable that any person not already a party to the suit should be made a party thereto, it may direct that the person be made a plaintiff or defendant, as the case may be.

(*2*) Where a person is so made a plaintiff or defendant, the Court shall cause a summons to be served on him in the manner provided by this Law for the service of a summons on a defendant.

Certain suits triable with the aid of assessors.

59. Where a suit involves any question regarding succession, inheritance, pre-emption, marriage or caste, or any religious usage or institution, it may be heard with the aid of assessors selected by the Court from the class to which the parties belong.

Miscellaneous.

Exemption of women from appearance in person.

60. Women who, according to the customs and manners of the class to which they belong, ought not to be compelled to appear in public, shall be exempt from personal appearance in Court, whether as parties or as witnesses.

The Baluchistan Agency Civil Justice Law, 1890.

(Chapter III.—Civil Procedure.—Sections 61-68.)

Power to Agent to the Governor General to exempt from appearance in person.

61. The Agent to the Governor General may, by notification in the Gazette of India, exempt from personal appearance in Court, whether as a party or as a witness, any person whose rank appears to entitle him to the privilege of exemption, and may, by like notification, withdraw the privilege.

Filing of documents admitted in evidence.

62. (1) All documents admitted as evidence in a suit, other than entries in shop-books or other books, shall be filed with the record and shall not be returned to the parties without the written permission of the Court.

(2) A certified copy of any document to be so returned within three months from the date of the disposal of the suit shall be made at the expense of the person applying for the return of the document and be filed with the record.

VII of 1870. (3) No fee shall be payable under the Court-fees Act, 1870, in respect of an application for the return of a document, or in respect of a certified copy to be filed with the record, under this section.

Mode of admission in evidence of entry in book.

63. (1) When a party desires to put in evidence an entry in a shop-book or other book, he shall produce the book to the Court, together with a copy of the entry on which he relies.

(2) The Court shall forthwith mark the entry for the purpose of identification, and, having examined and compared the copy with it, shall file the copy with the record and return the book to the party producing it, unless there seems to the Court to be cause for impounding it.

Execution of Decrees.

Mode of execution of decrees.

64. (1) The Court shall, on application made by the decree-holder in writing, execute its decrees in the following manner, that is to say :—

(a) a decree for property in the possession of the judgment-debtor, by giving possession of the property to the decree-holder, or

when the property is moveable, and possession of it cannot from any cause be given, by levying in the manner provided by this sub-section for the execution of a decree for money the amount fixed as an alternative under section 52;

(b) a decree for partition, by dividing the property and giving the decree-holder possession of his portion;

(c) a decree for money, by arresting and imprisoning the judgment-debtor subject to the provisions of the Debtors Act, 1888, or by attaching his property and selling it, or by both means;

VI of 1888.

(d) a decree for the performance of any act by the judgment-debtor, by arresting and imprisoning him or by attaching his property and retaining it under attachment, or by both means.

(2) No person shall be imprisoned in execution of a decree for a longer period than six months in any case, or for a longer period than six weeks if the decree is for a sum of money not exceeding fifty rupees.

(3) No property in land shall be sold in execution of any decree without the previous sanction of the Agent to the Governor General.

(4) In the last foregoing sub-section the word "land" means land which is not occupied as the site of any building in a town or village and is occupied or has been let for agricultural purposes or for purposes subservient to agriculture, or for pasture, and includes the sites of buildings and other structures on such land.

Decree against surety.

65. Whenever a person has become liable as surety for the performance of a decree or of any part of a decree, the decree may be executed against him to the extent to which he has rendered himself liable, in the same manner as a decree may be enforced against a judgment-debtor.

Execution of *ex parte* decrees.

66. When an application is made for the execution of an *ex parte* decree, the Court may in its discretion, before ordering execution, require the applicant to give such security as it deems sufficient for compensation for any injury that may be done in the course of the execution, or may issue a notice to the judgment-debtor to show cause why the decree should not be executed.

Appeal.

Appeals from Courts of Tahsildárs, Munsifs, Assistant Political Agents, Extra Assistant Commissioners and Native Assistants.

67. (1) A decree or order made in an original suit of value not exceeding fifty rupees by a Tahsildár or Munsif, or in an original suit of value not exceeding one hundred rupees by an Assistant Political Agent, Extra Assistant Commissioner or Native Assistant, shall, subject to the provisions of this Law with respect to revision, be final.

(2) From every other decree or order of a Tahsildár, Munsif, Assistant Political Agent, Extra Assistant Commissioner or Native Assistant in an original suit, and from every decree or order of a Naib-tahsildár in such a suit, an appeal shall lie to the Court of the Political Agent.

Appeal from Court of Political Agent.

68. (1) A decree or order made in an original suit of value not exceeding five hundred rupees by a Political Agent shall, subject to the provisions of this Law with respect to revision, be final.

(2) From every other decree or order of a Political Agent in an original suit an appeal shall lie to the Court of the Agent to the Governor General.

The Baluchistan Agency Civil Justice Law, 1890.

(Chapter III.—Civil Procedure.—Sections 69-73. Chapter IV.—Reference to Arbitration.—Sections 74-81.)

Appeals from appellate decrees and orders.

69. (1) Save as provided by this section, and subject to the provisions of this Law with respect to revision, an appellate decree or order of a Political Agent shall be final.

(2) An appeal from an appellate decree or order of a Political Agent in a suit of value exceeding one thousand rupees shall lie to the Court of the Agent to the Governor General.

Revision.

Revision.

70. The Agent to the Governor General or Political Agent may, of his own motion or otherwise, call for the record of any case decided by a Court under his control in which an appeal does not lie or in which, for cause shown to his satisfaction, an appeal has not been preferred within the time limited therefor, and may pass such order in the case as he thinks fit.

Distribution of Business and Transfer of Proceedings.

Power for Political Agent to distribute business.

71. Notwithstanding anything in the Code of Civil Procedure or the Provincial Small Cause Courts Act, 1887, as applied to the said territories, a Political Agent may, by order, direct that any civil business cognizable by his Court and the Courts under his control shall be distributed among those Courts in such manner as he thinks fit:

Provided that, except so far as it may affect the exclusive jurisdiction of a Court of Small Causes or Court invested with the jurisdiction of a Court of Small Causes, a direction given under this section shall not empower any Court to exercise any powers or deal with any business beyond the limits of its proper jurisdiction.

Power for Agent to the Governor General and Political Agent to transfer proceedings.

72. The Agent to the Governor General or Political Agent may withdraw any suit or other proceeding pending in any Court under his control and try it himself or refer it for disposal to any other Court under his control and competent to try it.

Review.

Review.

73. (1) The Agent to the Governor General may, for sufficient reason, review any decree or order which has been passed by himself and from which an appeal has not been preferred to Her Majesty in Council.

(2) A Court subordinate to the Court of the Agent to the Governor General shall not review any decree or order made by it, except for the purpose of correcting a clerical error or other error manifestly the result of an oversight, without previously obtaining—

(a) in the case of any Court subordinate to the Political Agent, the permission of the Political Agent;

(b) in the case of the Court of a Political Agent, the permission of the Agent to the Governor General.

CHAPTER IV.

REFERENCE TO ARBITRATION.

Making and Contents of References.

Making of reference.

74. Any Court may, with the consent of the parties, by order, refer any dispute before it to arbitration.

Contents of order of reference.

75. In referring any such dispute to arbitration, the Court making the reference shall specify, in the order of reference, the precise matter submitted to the arbitrators or arbitrator, and such period as it may think reasonable for the delivery of the award, and the Court may from time to time extend such period.

References to several Arbitrators.

Appointment of arbitrators where reference is to more than one arbitrator.

76. The parties to the case may each nominate either one or two arbitrators: provided that each party shall nominate the same number;

and a third or fifth arbitrator (as the case may be) shall be appointed by the Court making the reference.

Power to excuse arbitrator from serving and to call for nomination of substitute.

77. Every Court making a reference under this Chapter may, on good cause shown, excuse any person from serving as an arbitrator, and may call on the party who nominated such person to nominate another in the place of the person so excused.

Nomination of new arbitrator in place of one dying or failing to act.

78. If an arbitrator dies, desires to be discharged or refuses or becomes incapable to act, the party who nominated him shall nominate another person in his place.

Nomination by Court on default of parties

79. If in any of the cases provided for by section 77 or section 78 any party fails for a week to nominate in manner aforesaid, the Court making the reference shall appoint some person to act as arbitrator.

Award.

80. The arbitrators shall determine and award concerning the matter referred to them for arbitration.

Summoning parties to give evidence.

81. If the arbitrators require the presence of the parties, or any other persons whose evidence may be necessary, they may apply to the Court making the reference, and the Court shall summon such parties or persons;

and all such parties or persons shall be bound to attend, either in person or by agent, as the arbitrators may require, and to state the truth and to produce such documents and other things as may be required before the arbitrators.

The Baluchistan Agency Civil Justice Law, 1890.

(Chapter IV.—Reference to Arbitration.—Sections 82-87. Chapter V.—Supplemental Provisions.—Sections 88-90.)

Preparation and submission of award.

82. The award shall be made in writing under the hands of the arbitrators, and shall be submitted by them to the Court making the reference, and the Court shall cause notice to be served on the parties to attend and hear the award.

Remission of award to arbitrators.

83. The Court making the reference may remit the award or any matter referred to arbitration to the re-consideration of the same arbitrators—

(*a*) if the award has left undetermined any matter referred to arbitration, or if it has determined a matter not referred to arbitration;

(*b*) if the award is so indefinite as to be incapable of execution; or

(*c*) if an objection to the legality of the award is apparent upon the face of the award.

Grounds for setting aside award.

84. (*1*) No award shall be liable to be set aside except on the ground of corruption or misconduct of all or any of the arbitrators.

(*2*) Any application to set aside an award shall be made within ten days after the day appointed for hearing the award.

Decision according to award.

85. If the Court making the reference sees no cause for remitting or further remitting the award or any matter referred to arbitration for re-consideration in the manner aforesaid,

and if no application has been made to set aside the award,

or if the Court has refused such application,

the Court shall decide in accordance with the award of the majority of the arbitrators,

and shall fix the amount to be allowed for the expenses of the arbitration, and direct by and to whom, and in what manner, the same shall be paid.

Bar to appeal and suit.

86. Such decision shall not be open to appeal, and shall be at once carried out;

and no Court shall entertain any suit for the purpose of setting it aside or against the arbitrators on account of their award.

References to a single Arbitrator.

Reference to single arbitrator.

87. If the parties desire that the matter in dispute be referred to one arbitrator instead of to three or five arbitrators under section 76, the matter may be so referred, and the provisions of sections 77 to 86, both inclusive, shall then apply, so far as they can be made applicable, to the single arbitrator and to the proceedings before him and his award.

CHAPTER V.

SUPPLEMENTAL PROVISIONS.

Disposal of pending cases.

88. (*1*) Cases pending at the commencement of this Law shall be disposed of by such of the Courts under this Law as the Agent to the Governor General may direct, and shall be dealt with as nearly as may be in accordance with the provisions of this Law.

(*2*) But if in any such case it appears to the Court that the application of any provision in this Law would deprive any party of any right which, but for this Law, would have belonged to him, the Court may proceed as if this Law were not in force.

Law to be administered.

89. (*1*) When in any suit it is necessary for a Court under this Law to decide any question regarding succession, inheritance, pre-emption, marriage or caste, or any religious usage or institution,—

the Muhammadan law in cases where the parties are Muhammadans, and

the Hindu law in cases where the parties are Hindus,

shall form the rule of decision, except in so far as that law has been altered or abolished by any enactment, or is opposed to any custom having the force of law in the said territories.

(*2*) In cases not provided for by sub-section (*1*) or by any other law for the time being in force, the Court shall act according to justice, equity and good conscience.

Power for Agent to the Governor General to make rules.

90. (*1*) The Agent to the Governor General may make rules consistent with this Law for regulating the practice and proceedings of his own Court and the Courts subordinate thereto.

(*2*) With the previous sanction of the Governor General in Council, rules may be made under sub-section (*1*) for the regulation of the following among other matters, namely:—

(*a*) the fees to be paid for processes;

(*b*) the fees to be paid for copies and inspection of records;

(*c*) the travelling and other expenses of witnesses;

(*d*) the qualifications to be possessed by, and the conditions to be imposed on, legal practitioners applying to the Agent to the Governor General for authority to plead and act for parties under this Law, and the fees, if any, to be paid for the concession of such authority; and

(*e*) the licensing of petition-writers and regulation of their conduct.

(*3*) Whoever breaks any rule under clause (*e*) of sub-section (*2*) may, subject to the provisions of any rule under that clause, be suspended or removed from practice or be punished with fine which may extend to fifty rupees.

The Baluchistan Agency Civil Justice Law, 1890.

(Chapter V.—Supplemental Provisions.—Sections 91-95.)

Miscellaneous proceedings.

91. The procedure to be observed by any Court under this Law in suits shall be followed, so far as it can be made applicable, in all proceedings in that Court other than suits.

Decrees and orders not reversible on technical grounds alone.

92. Notwithstanding anything in this Law a decree or order shall not be reversed or altered on appeal or revision on account of any irregularity of procedure unless the irregularity has occasioned, or is likely to occasion, a failure of justice.

Conferment of powers of Political Agent.

93. (1) Subject to the other provisions of this Law, the Agent to the Governor General may, by order in writing, invest any Assistant Political Agent, Extra Assistant Commissioner or Native Assistant with all or any of the powers of a Political Agent under this Law and declare that the powers with which he is so invested are to be exercised within any specified local area and with respect to any particular class or particular classes of cases or with respect to cases generally.

(2) The Court of an Assistant Political Agent, Extra Assistant Commissioner or Native Assistant so invested shall, for all purposes connected with the exercise of the said powers, be deemed to be the Court of a Political Agent.

(3) The Agent to the Governor General may, by order in writing, direct how business is to be distributed between the Political Agent and any Assistant Political Agent, Extra Assistant Commissioner or Native Assistant invested as aforesaid.

Power to confer Small Cause Court jurisdiction.

94. (1) The Agent to the Governor General may confer, within such local limits as he may prescribe in this behalf, upon any Tahsildár, Munsif, Assistant Political Agent, Extra Assistant Commissioner or Native Assistant the jurisdiction of a Judge of a Court of Small Causes under the Provincial Small Cause Courts Act, 1887, as applied to the said territories, for the trial of suits cognizable by such Courts up to such value not exceeding one hundred rupees in the case of a Tahsildár or Munsif, or five hundred rupees in the case of an Assistant Political Agent, Extra Assistant Commissioner or Native Assistant, as the said Agent thinks fit, and may withdraw any jurisdiction so conferred. IX of 1887.

(2) The Agent to the Governor General may make rules for regulating the distribution of business between any Tahsildár or Munsif and any Assistant Political Agent, Extra Assistant Commissioner or Native Assistant upon whom jurisdiction may be conferred within the same local limits under this section.

Limitation for appeals and applications under this Law.

95. Where the Code of Civil Procedure or any part thereof is referred to in the second or third division of the second schedule to the Indian Limitation Act, 1877, as applied to the said territories, the reference shall be construed as applying to this Law or the corresponding part thereof, if any. XIV of 1882. XV of 1877.

W. J. CUNINGHAM,

Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 31st January, 1890.

APPOINTMENTS.

ARMY REMOUNT DEPARTMENT.

No. 93.—Lieutenant-Colonel T. Deane, Bengal Staff Corps, Deputy Secretary to the Government of India, Military Department, and officiating Director, Army Remount Department in India, is confirmed in the latter appointment, *vice* Colonel B Williams, C.B., deceased. Dated 28th November, 1889.

ARMY STAFF.

No. 94.—Colonel T. A. Cooke, *h.p.*, District Staff Officer, 1st class, to be Assistant Adjutant General at Army Head Quarters, *vice* Colonel K. D. Murray, D.S.O., appointed 1st Assistant Adjutant General. Dated 6th January, 1890.

Colonel C. L. Harvey, Wiltshire Regiment, to be District Staff Officer, 1st class, *vice* Colonel Cooke. Dated 7th January, 1890.

HYDERABAD CONTINGENT.

No. 95.—*1st Infantry*—

Second Lieutenant H. K. Dalyell, Lancashire Fusiliers, a candidate for the Bengal Staff Corps, to be officiating Wing Officer on probation, with effect from the 30th December, 1889.

MEDICAL DEPARTMENT.

No. 96.—Brigade-Surgeon, H. Potter, M. D., Indian Medical Service, Bengal Establishment, to be Medical Storekeeper, Mian Mir. Dated 14th January, 1890.

MILITARY SECRETARIAT.

No. 97.—Colonel A. C. Toker, C.B., Bengal Staff Corps, officiating 1st and Major J. E. Broadbent, R E., officiating 2nd Deputy Secretaries, are confirmed in those appointments respectively, in succession to Lieutenant-Colonel Deane, appointed Director, Army Remount Department in India,

Captain and Brevet-Major S. Grant, R.E., Executive Engineer, 2nd Grade, Military Works Department, officiating Assistant Secretary, to be Assistant Secretary, sub. *pro tem.*, *vice* Major Broadbent,—

with effect from the 28th November, 1889.

QUARTERMASTER-GENERAL'S DEPARTMENT.

No. 98.—The sub. *pro tem.* appointment of Colonel (now Major-General) Sir J. Browne, K.C.S.I., C.B., Royal (late Bengal) Engineers, as Quartermaster-General in India, notified in G. G. O. No. 465 of 1889, is confirmed with effect from the 6th May, 1889.

STAFF CORPS.

No. 99.—Lieutenant Thomas Henry Hardy, Worcestershire Regiment, officiating Wing Officer, 5th Infantry, Hyderabad Contingent, is admitted to the Bengal Staff Corps from the 24th November, 1888, subject to confirmation by the Secretary of State for India.

No. 100.—Second Lieutenant E. N. Davis, Royal Munster Fusiliers, appointed by the Secretary of State for India a probationer for the Indian Staff Corps, is posted to the Bombay Staff Corps, with effect from the date of his arrival in India.

FURLOUGH AND LEAVE.

No. 101.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty :—

Colonel R. B. P. P. Campbell, C.B., Bengal Staff Corps, (Queen's Own) Corps of Guides, Punjab Frontier Force, for one year. Pension service,—35th year commenced 6th November, 1889.

Lieutenant-Colonel E. A. Money, Bengal Staff Corps, 2nd Regiment of Punjab Cavalry, Punjab Frontier Force, District Staff Officer, 1st class, for one year. Pension service,—30th year commenced 27th October, 1889.

Captain J. E. Mein, Bengal Staff Corps, 2nd Regiment of Punjab Infantry, Punjab Frontier Force, Deputy Assistant Adjutant General for Musketry for 256 days. Pension service,—20th year commenced 6th July, 1889.

Lieutenant R. G. Egerton, Bengal Staff Corps, (Queen's Own) Corps of Guides, Punjab Frontier Force, for one year. Pension service,—11th year commenced 13th August, 1889.

Lieutenant W. W. Norman, Bengal Staff Corps, 2nd Regiment of Punjab Cavalry, Punjab Frontier Force, for one year. Pension service,—10th year commenced 23rd October, 1889.

Lieutenant H. Mc A. Johnston, Bengal Staff Corps, 15th (Cureton's Mooltani) Regiment of Bengal Cavalry, for one year. Pension service,—8th year commenced 10th May, 1889.

Lieutenant W. S. Browne, Bengal Staff Corps, 6th Regiment of Punjab Infantry, Punjab Frontier Force, for one year. Pension service,—5th year commenced 30th January, 1890.

No. 102.—The undermentioned officers are granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India :—

Lieutenant W. Stewart, Bengal Staff Corps, 10th (the Duke of Cambridge's Own) Regiment of Bengal Lancers, for 275 days. Pension service,—11th year commenced 21st June, 1889

Lieutenant E. J. E. Swayne, Bengal Staff Corps, 16th (the Lucknow) Regiment of Bengal Infantry, for one year. Pension service,—7th year commenced 10th March, 1889.

No. 103.—The undermentioned warrant officer is granted furlough out of India :—

Conductor J. McQueen, Corps of Bengal Sappers and Miners, (m. c) for one year, under rule VI of the regulations of 1875.

No. 104.—The undermentioned warrant officer is granted leave to proceed out of India on medical certificate under the leave rules published in clause 187, India Army Circulars, 1889; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India :—

Conductor E. Barrett, Ordnance Department, for one year.

No. 105.—Captain G B. Renny, Bengal Staff Corps, is granted an extension of leave, (p. a.) from the 17th to the 20th December, 1889.

No. 106.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India :—

Major G. S. Eyre, Bengal Staff Corps, (u. p. a.) for seven days.

Captain S F. Biddulph, Bengal Staff Corps, (p. a) for 238 days.

Surgeon-Major R. G. Mathew, (m. c.) for six months.

HONORARY DISTINCTIONS.

No. 107.—Her Majesty the Queen, Empress of India, has been graciously pleased to approve of the 1st Regiment of Punjab Cavalry, Punjab Frontier Force, being designated in future "The 1st (Prince Albert Victor of Wales') Regiment of Punjab Cavalry."

LONDON GAZETTE.

No. 108.—The following extracts are published for general information :—

Supplement to the "London Gazette," dated the 1st January, 1890, page 1.

India Office, January 1, 1890.

The Queen has been graciously pleased to nominate and appoint—

* * * * *

Lieutenant-Colonel Robert Warburton, Bengal Staff Corps, Political Officer in the Khyber;

to be Companions of the Most Exalted Order of the Star of India.

India Office, January 1, 1890.

The Queen has been graciously pleased to make the following promotion in, and appointments to, the Most Eminent Order of the Indian Empire :—

* * * * *

To be Companions.

* * * * *

Brigade Surgeon George King, M B., Bengal Medical Service, Superintendent of the Royal Botanical Gardens, Calcutta.

"London Gazette" dated the 3rd January, 1890, page 9.

War Office, Pall Mall, 3rd January 1890.

* * * * *

MEMORANDA.

* * * * *

INDIAN STAFF CORPS.

The undermentioned Colonels have been transferred to the Unemployed Supernumerary List:—

Welby Wroughton Boddam, Bengal. Dated 12th December, 1889.

Nowell Swanston, Madras. Dated 13th December, 1889.

Charles Frederic Boulton, Bombay. Dated 13th December, 1889.

James Giberne Bell, Madras. Dated 13th December, 1889.

Henry Annesley Justice, Madras. Dated 13th December, 1889.

PROMOTIONS.

No. 109.—The following promotion is made, subject to Her Majesty's approval:—

To be Colonel in the Army.

Lieutenant-Colonel James Cook, Bengal Staff Corps,—27th January 1890.

No. 110.—In G. G. O. No. 32 of 1890, *for* "Lieutenant-Colonel Skinner Evelyn Swinton" *read* "Lieutenant-Colonel Evelyn Swinton Skinner," Madras Staff Corps.

NATIVE ARMY.

No. 111.—*9th Bengal Lancers*—

Risaldar Hira Singh, *Bahádur*, to be Risaldar-Major, Ressaidar Akram Khan to be Risaldar, Jemadar Lál Singh to be Ressaidar, and Dafadar Kesar Singh to be Jemadar, *vice* Har-datt Singh, *Sardár Bahádur*, transferred to the pension establishment, with effect from the 1st December, 1889.

RETIREMENTS.

No. 112.—Colonel George Alexander, Bengal Staff Corps, is permitted to retire from the service, with effect from the 30th January, 1890, subject to Her Majesty's approval.

REWARDS.

No. 113.—Conductor Thomas James Ellis, Commissariat Department, Bengal, is promoted to the rank of Deputy Assistant Commissary, under the provisions of Clause, 48, India Army Circulars, 1884 for services with the Sikkim Expeditionary Force.

ORDER OF BRITISH INDIA.

No. 114.—The Governor-General in Council is pleased to admit the undermentioned native officer to the 2nd class of the Order of British India from the date specified:—

BENGAL.

To the 2nd class, with the title of "Bahadur."

Pensioned Ressaidar Masjidi Khan, late 17th Bengal Cavalry, to complete the establishment,—28th May, 1889.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 115.—*Calcutta Light Horse*—

Troop Sergeant-Major George Charles Hodgson to be Second Lieutenant.

No. 116.—*Calcutta Volunteer Rifle Corps*—

Messrs. Alfred Burton Truefitt and Walter Gasper Gregory to be Second Lieutenants, to complete the establishment.

No. 117.—*East Indian Railway Volunteer Rifle Corps*—

Lieutenant J. R. Campbell is transferred to the supernumerary list from the 1st November, 1889.

No. 118.—*Moulmein Volunteer Rifle Corps*—

Lieutenant D. J. Welsh, Border Regiment, to be Adjutant, with effect from the 13th January, 1890, *vice* Captain O'Brien, resigned.

No. 119.—*Cawnpore Volunteer Rifle Corps*—

Captain A. C. Cubitt, Suffolk Regiment, to be Adjutant, with effect from the 16th January, 1890.

No. 120.—*Agra Volunteer Rifle Corps*—

Mr. James Stewart to be Second Lieutenant, to complete the establishment.

PROMOTIONS.

No. 121.—*Calcutta Volunteer Rifle Corps*—

Lieutenant Martin Zachariah Martin to be Captain, and Second Lieutenants James Thomas Meade, John James FitzWilliam, Marcus Tullius Cox and Henry Albert Stewart to be Lieutenants, to complete the establishment.

No. 122.—*3rd Punjab (North-Western Railway) Volunteer Rifle Corps*—

Captain John Rickie is granted the honorary rank of Major.

RESIGNATIONS.

No. 123.—*East Indian Railway Volunteer Rifle Corps*—

Lieutenant T. T. Macklin resigns his commission.

MILITARY WORKS DEPARTMENT.

PROMOTIONS.

No. 124.—Public Works Department Notification No. 260, dated 7th September, 1888, and the portions of Notification No. 207, dated 5th July, 1888, and No. 62, dated 22nd February, 1889, relating to the promotion and reversion of Major G. Hildebrand, R.E., Superintending Engineer, 3rd class, *Supernumerary*, Military Works Department, are hereby cancelled.

Major G. Hildebrand, R.E., Superintending Engineer, 3rd class, Supernumerary, Military Works Department, is promoted to Superin-

tending Engineer, 2nd class, *temporary rank, Supernumerary*, with effect from the 7th March, 1886.

MARINE DEPARTMENT.

FURLOUGH AND LEAVE.

No. 3.—Mr. B. G. Relf, second grade officer, Indian Marine, has been granted by the Secretary of State for India an extension of furlough (m. c.) for five months.

No. 4.—Captain E. R. Shopland, Indian Marine, Staff Officer, Bombay Dockyard, is granted furlough out of India (p. a.) for one year, under paragraph 560, Rule I, Marine Regulations, India, Vol. I.

RETIREMENTS.

No. 5.—Engineer A. J. Miller, Indian Marine, has been permitted by the Secretary of State to retire from the service, with effect from the 18th October, 1889.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 31st January, 1890.

Statement of Deposits on account of Estates between the 25th and the 31st January, 1890.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
					R a. p.		
Joseph Bulfin . .	Surgeon .	Medical Staff.	16th Jan., 1889	Believed Intestate.	1,496 0 0	...	...
Charles Carmichael Lindsay. (a)	Major .	Royal Artillery.	1st Sep., 1889	Will left .	1,620 7 9	...	30th Mar., 1890.
Sholto Edmonston Pemberton (b)	Lieutenant-Colonel.	Royal (late Bengal) Artillery.	25th Sep, 1889	Will left .	4,071 13 5	...	Ditto.

(a) *Widow*— Helen Anne Levicomte Lindsay,
Newport, Salop, England.

Children—4 (names unknown).

(b) *Widow*—Marion Fmily Low Pemberton,
Care of the Revd. E. Hill, Ashhurst Rectory,
Steyning, Sussex, England.

Children—
Eva
Ethel Marion.
Violet.
Sholto.

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 27th January, 1890.

No. 39.—Major G. F. Wilson, R.E., Executive Engineer, 3rd grade, is, on return from leave, posted to the Establishment under the Director General of Railways for employment in the Office of the Director of the North-Western Railway.

The 28th January, 1890.

No. 40.—Mr. M. Birkbeck, Executive Engineer, 1st grade, sub. *pro tem.*, Burma, Provincial Establishment, is appointed to officiate as Superintending Engineer of the 3rd Circle, as a temporary measure, with the rank of Officiating Superintending Engineer, 3rd class.

No. 41.—The Governor-General in Council is pleased to order the following promotions and reversions of Executive and Assistant Engineers attached to the several Local Administrations with effect from the dates specified :—

NAMES.	From	To	Nature of promotion.	With effect from
Muntz, W. E. .	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Permanent .	7th September, 1889.
Birkbeck, M. . .	Executive Engineer, 1st grade, sub. *pro tem.*	Executive Engineer, 1st grade.	Permanent .	22nd " "
Groves, H. . .	Executive Engineer, 2nd grade.	Executive Engineer, 1st grade.	Sub *pro tem.* .	22nd " "
Litster, D. M. .	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade,	Temporary .	12th October, 1889.
Clark, C. C. S. .	Executive Engineer, 4th grade, *temporary rank.*	Assistant Engineer, 1st grade.	. . . .	12th " "
Clark, C. C. S. .	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary .	30th " "
Groves, H. . .	Executive Engineer, 1st grade, sub. *pro tem.*	Executive Engineer, 1st grade.	Permanent .	1st November, 1889.
DeCrettes, A. W. T. des A.	Executive Engineer, 2nd grade.	Executive Engineer, 1st grade.	Sub. *pro tem.* .	1st " "
Wallace, J. . .	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 4th grade.	Permanent .	1st " "
Leventhorpe, A. .	Executive Engineer, 4th grade, *temporary rank.*	Executive Engineer, 4th grade.	Sub. *pro tem.*	1st " "
Tickell, R. H. .	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary .	1st " "
DeCrettes, A. W. T. des A.	Executive Engineer, 1st grade, sub. *pro tem.*	Executive Engineer, 1st grade.	Permanent .	6th " "
Perram, G. J. .	Executive Engineer, 2nd grade.	Executive Engineer, 1st grade.	Sub. *pro tem.* .	6th " "
Price, J. A. . .	Executive Engineer, 2nd grade, sub. *pro tem.*	Executive Engineer, 2nd grade.	Permanent .	6th " "
Brook-Fox, F. G. .	Executive Engineer, 3rd grade	Executive Engineer, 2nd grade	Sub. *pro tem.* .	6th " "
Scobie, M. J. . .	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 3rd grade.	Permanent .	6th " "
Swinnerton, R. A. W.	Executive Engineer, 4th grade.	Executive Engineer, 3rd grade.	Sub. *pro tem.* .	6th " "
Leefe, C. O. . .	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 4th grade.	Permanent .	6th " "
Foy, E. G. . .	Executive Engineer, 4th grade, *temporary rank.*	Executive Engineer, 4th grade.	Sub. *pro tem.* .	6th " "
Bennett, W. E. T. .	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary .	6th " "

No. 42.—Under Section 4 of the Indian Railway Act of 1879, the Governor-General in Council is pleased to sanction the use of locomotive engines or other motive power, and carriages and wagons, to be drawn or propelled thereby, on the Delhi-Umballa-Kalka Railway.

The 29th January, 1890.

No. 43.—The services of Colonel E. Swetenham, Staff Corps, Superintending Engineer, 1st class, North-Western Provinces and Oudh, are replaced at the disposal of the Military Department, with effect from the 7th February, 1890, or from such previous date as he may be relieved under Article 684 of the Civil Service Regulations.

The 30th January, 1890.

No. 44.—Mr. J. Tait, Executive Engineer, 2nd grade, sub. *pro tem.*, State Railways, Deputy Consulting Engineer for Railways, Central Division, is reduced to Executive Engineer, 3rd grade, with effect from the 30th November, 1889.

No. 45.—Mr. J. Tait, Executive Engineer, 3rd grade, State Railways Deputy Consulting Engineer for Railways, Central Division, is transferred to Burma for employment on Railways in that Province.

No. 46.—Mr. R. E. Nelson, Executive Engineer, 2nd grade, Assam, is, on return from furlough, posted to Burma Provincial Establishment.

No. 47.—Mr. F. R. Hutchinson, Examiner of Accounts, on return from furlough, is appointed to officiate as Examiner of Telegraph Accounts.

The 31st January, 1890.

No. 50.—Mr. J. L. Tickell, Executive Engineer, 2nd grade, North-Western Provinces and Oudh, is granted special leave, under the terms of Public Works Department Nos. 1940-41 G., dated 3rd October, 1887, for a period of one year, with effect from the date of expiry of his present furlough.

No. 51.—Mr. H. J. Richard, Executive Engineer, 1st grade, Burma, is appointed to officiate as a Superintending Engineer; while so officiating, he will hold the temporary rank of Superintending Engineer, 3rd class.

No. 52.—Mr. V. C. French, Apprentice Engineer, Burma, is promoted to Assistant Engineer, 3rd grade, with effect from the 21st November, 1889.

No. 53.—In continuation of Public Works Department Notification No. 371, dated the 29th November, 1889, Lieutenant-Colonel G. T. Skipwith, R.E. Superintending Engineer, 1st class,

sub. *pro tem.*, is appointed to officiate as Chief Engineer and Joint Secretary to Government, North-Western Provinces and Oudh, during the absence of Lieutenant-Colonel C. W. I Harrison, R E., on privilege leave, or until further orders.

No. 54.—With reference to Public Works Department Notification, No. 405, dated 30th December, 1889, Mr. R. A. Cordner, Executive Engineer, 1st grade, North-Western Provinces and Oudh, officiated as Superintending Engineer, till the afternoon of the 1st January, 1890.

No. 55.—Mr. A. Grant, Executive Engineer, 1st grade, North-Western Provinces and Oudh, is appointed to officiate as a Superintending Engineer, with effect from the 2nd January, 1890, *vice* Lieutenant-Colonel Skipwith, R E, Officiating Chief Engineer and Joint Secretary.

TELEGRAPH.

The 30th January, 1890.

No. 48.—Mr. E. C. L. Hoeltzer, Assistant Superintendent, 2nd grade, Persian Section, Indo-European Telegraph Department, was required to retire from the service, with effect from the 7th January, 1890, under the operation of Article 503 of the Civil Service Regulations.

No. 49.—The Governor-General in Council is pleased to order the following permanent promotion in the Persian Section of the Indo-European Telegraph Department, with effect from the 8th January, 1890:—

NAME	From	To	REMARKS.
J. Fargues .	Signaller, 1st grade.	Assistant Superintendent, 2nd grade	*Vice* Mr. E C. L Hoeltzer, retired.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 1, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c

GAZETTE OF INDIA.

NOTICE.

The 12th October, 1889.

From the 9th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 2nd November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum. R	a.	p
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
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Postage	2	8	0
Subscription for Supplement only	5	0	0
Postage	3	0	0
Subscription for Supplement and Part VI	6	0	0
Postage	3	0	0

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For a single copy of Parts I, II, and III, or IV, V, and VI, or Supplement, 4 as.

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Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page 2 pice.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India

BANK OF BENGAL.

NOTICE.

Calcutta, the 27th January, 1890.

The Directors have made the following changes in the Bank's Establishment —

Mr. W D. McKewan, to be Acting Agent at Bombay, *vice* Mr. Slater, employed on special duty.

Mr. N. H. Y. Warren, to be Acting Agent at Cawnpore, *vice* Mr. McKewan.

W D. CRUICKSHANK,

Secretary & Treasurer.

Statement of the Affairs of the Bank of Bengal for the week ending 28th January, 1890.

LIABILITIES.	R	a.	p.		R	a.	p.
Capital paid up				2,00,00,000	0	0	
Reserve Fund				58,00,000	0	0	
Public Deposits at Head Office	1,01,07,670	3	3	1,89,04,174	12	4	
Public Deposits at Branches	87,96,504	9	1				
Other Deposits at Head Office and Branches				3,11,73,418	13	9	
Bank Post Bills, &c.				4,85,932	4	6	
Sundries				8,55,813	2	0	
RUPEES				7,72,19,339	0	7	

ASSETS.	R	a.	p.		R	a.	p.
Government Securities				16,53,682	8	0	
Other authorised Investments				76,58,046	0	0	
Loans on Government and other authorised Securities				1,69,79,904	13	7	
Accounts of Credit on Government and other authorised Securities				1,01,06,099	4	3	
Bills discounted and purchased				2,01,24,519	8	5	
Balances with other Banks				10,29,649	13	5	
Bullion				3,16,594	8	1	
Dead Stock				12,28,095	13	2	
Stamps				13,367	11	0	
Sundries				3,49,970	4	10	
				5,94,59,820	4	9	
Cash and Currency Notes at Head Office	76,32,557	7	7	1,77,59,518	11	10	
Cash and Currency Notes at Branches	1,01,26,961	4	3				
RUPEES				7,72,19,339	0	7	

By Order of the Directors,

BANK OF BENGAL,
Calcutta, the 30th January, 1890.

R. L. BISS,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 9 per cent.

Percentage 34·5.

MILITARY WORKS DEPARTMENT.

NOTIFICATIONS.

Simla, the 9th January, 1890.

No. 1-*A*.—Lieutenant R. E. Tomlin, R.E., temporary Assistant Engineer, 2nd grade, passed the examination for promotion to 1st grade Assistant Engineer laid down in Public Works Department Code, Volume I, Chapter II, paragraphs 9 to 11, on the 24th December, 1889.

No. 2-*A*.—Lieutenant R. E. Tomlin, R.E., temporary Assistant Engineer, 2nd grade, passed the colloquial examination in Hindustani, referred to in Public Works Department Code, Volume I, Chapter II, paragraph 13, on the 24th December, 1889.

The 22nd January, 1890.

No. 3-*A*.—The following temporary promotions and reversions are ordered in the Engineer Establishment of the Military Works Department, with effect from the dates specified :—

Name.	From	To	Date.	*Vice*
Hemming, Captain E. H., R.E.	T. E., 4	A. E., I	15th December, 1889.	Captain Day, returned from furlough.
Biggs, Captain H. V., R.E.	T. E, 4	A. E., I	2nd January, 1890.	Captain Kellie, returned from Chatham.
Biggs, Captain H. V., R.E.	A. E., I	T. E., 4	3rd January, 1890.	Captain Hildebrand, granted furlough.
Hemming, Captain E H., R.E.	A. E., I	T. E., 4	11th January, 1890.	Major Moore, granted furlough.
Hemming, Captain E. H., R E.	T. E., 4	A. E, I	15th January, 1890.	Captain Bowyer, returned from Chatham.
Hemming, Captain E. H., R.E.	A. E., I	T. E., 4	21st January, 1890.	Captain Norton, reverted to Imperial List.

G. E. SANFORD, *Colonel, R.E.,*
Inspector General of Military Works.

AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, BRITISH BALUCHISTAN, P. W. D.

NOTIFICATION.

Quetta, the 21st January, 1890.

No 24.—Mr. J. P. Cleghorn, Executive Engineer, 3rd grade, temporarily transferred to Baluchistan, reported his arrival at Quetta on the forenoon of the 7th instant, and is posted to the Loralai Division.

A. C. BIGG-WITHER,
Joint Secy to the Agent to the Govr.-Genl. & Chief Commr., British Baluchistan, P. W. D.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATIONS.

Abu, the 21st January, 1890.

No. 72—328.—With reference to Foreign Department Notification, No. 2065 G., dated the 27th November, 1889, Captain P. J. Melvill, Bengal Staff Corps, is, under Section 12, Act X of 1882 (Criminal Procedure Code), invested, with effect from the date of assuming charge of the Office of Assistant Commissioner, Merwara, with the powers of a Magistrate of the first class, to be exercised within the Merwara District.

The 23rd January, 1890.

No. 83.—Under the provisions of Section 191 of Act X of 1882 (the Code of Criminal Procedure), the Chief Commissioner of Ajmere-Merwara is pleased to authorize the District Magistrates of Ajmere and Merwara generally to empower any Magistrate of the first or second class subordinate to them to take cognizance, under Clause (*a*) or Clause (*b*) of Section 191 of Act X of 1882, of offences which such Magistrate may try or commit for trial.

By Order,

E. A. FRASER, *Major*,
First Asst to the Govr.-Genl 's Agent, Rajputana, & Chief Commr, Ajmere-Merwara.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATIONS.

Agra, the 21st January, 1890.

No. 290-*B*.—Messrs. A. R. Shaw and W. T. Lyon, Assistant Commissioners, respectively, made over and received charge of the Office of Assistant Commissioner and Sub-Treasury Officer, Didwana, on the 15th January, 1890, afternoon.

The 24th January, 1890.

No. 21.—Mr. W. T. Lyon, Assistant Commissioner, Sambhar, is appointed to officiate as Assistant Commissioner at Didwana, as a temporary measure.

A. D. CAREY,
Commissioner, N. I. Salt Revenue.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 28th January, 1890.

No. 3.—Mr. W. A. Johns, Executive Engineer, 4th grade, temporary rank, is granted three months' special leave on urgent private affairs, with effect from 31st January, 1890, or such subsequent date as he may avail himself of it.

No. 4.—The following temporary promotions are made to class II of the Superior Revenue Establishment, with effect from 1st July, 1889:—

Mr. C. L. Biscoe, class III, grade I, Traffic Department.

Mr. R. Tickner, class III, grade I, Locomotive Department.

The 29th January, 1890.

No. 5.—With reference to Public Works Department Notification, No. 32, dated 22nd January, 1890, Lieutenant J R. L. Macdonald, R.E, Assistant Engineer, 1st grade, is posted to the North-Western Railway.

L. CONWAY-GORDON,
Director-General.

NORTH-WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 23rd January, 1890.

No. 1.—Mr. G. G. Hiley Chief Store-keeper, class II, grade 2, of the Superior Revenue Establishment, Stores Department is granted, under Article 371 of the Civil Service Regulations, furlough for twelve months, with the usual subsidiary leave, with effect from 29th January, 1890, or subsequent date.

W. A. J. WALLACE, *Colonel, R E.*,
Director, N.-W. Railway.

TREASURE TROVE.

NOTICE.

It is hereby notified under Section 5 of the Indian Treasure Trove Act, VI of 1878, that on or about the 8th May, 1889, a gold girdle (మొలతాడు),* weighing three tolas, and valued at R60, was found by Kali Ramaswani, in the village of Navakhandravada in the Pittapur Division, Godavari District, hidden under ground in a vacant place, while he was taking earth for a wall of the village temple.

All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector of Godavari District, at his office, on the 16th June, 1890, in view to the matter being enquired into and determined according to law.

* Molatadu.

K. NARASIMHAM,
for *Collector of Godavari.*

COCANADA,
The 18th December, 1889.

Statement of Silver Balance in the Calcutta Mint for the week ending 29th January, 1890.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 22nd January, 1890 . .	10,42 732	
Value of Government silver in the Mint on the same date .	7,39 727	
		17,82,459
ADD—		
Silver received by the Mint during the week on account of the Currency Department	1,177	
Ditto ditto Government	94,787	
		95,964
		18,78,423
DEDUCT—		
New coin paid to Reserve Treasury during the week .	1,72,000	
Petty items issued for miscellaneous purposes .	...	
		1,72,000
Balance on the evening of the 29th January, 1890 .	...	17,06,423
The Balance comprises—		
Silver held on account of the Currency Department	10,43 909	
Ditto ditto Government	6,62,514	
		17,06,423
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	2,09,635	
Ditto ditto Government	.	
		2,09,635

A W. BAIRD, *Lieut.-Colonel, R E, Master of the Mint*

CALCUTTA MINT,
The 30th January, 1890

POST OFFICE.

NOTIFICATIONS

Unclaimed Letters held in the Calcutta General Post Office on 28th January, 1890

Albrechs, A.	Dickson, Mrs. E	Smith, H & Co.
Butterfass, G.	Lang, S.	White, C W
Carroll, W F.	Schiebler, C.I	Willard, Clifford

Letters marked "Care of Post Office"

Atkinson, F S	Green, W W	Penn, Mrs.
Baragerey, L	Hamilton, J R	Platts, Mrs S K
Barker, F W	Handcock, J G.	Powell, F
Bather, H R	Hardman, G D.	Prenter, Miss
Baxter, Mrs	Hardy, Mrs M	Rawlings, E
Bear, W.	Hawksworth Mrs.	Ray, J
Bell A G	Henderson W. H	Rennard, J R
Belitski, R	Hilton, R W.	Ricket, Mrs
Berkeley, C. M.	Horus, Miss M L.	Robart, P
Boland, J	Hunter, H C.	Robinson, G.
Brearey, James	Jackson, T	Rogerson Miss A
Brewster, Mrs	Johannessen, O C.	Roskell, Richard
Brown, W	Keane, J J	Rubie, Phil C
Burns, Alan	Kennard, I	Sano, T
Burrows, C J	Kleine, Henri.	Sevestre, J.
Carrapaett, Mr.	Lach, R	Sheumon, John
Chatterton, J	Lamb, E G	Shrewsbury, Miss
Church, E M.	Langer, J O	Shworth, T K
Comat, Mrs. A.	Lindeman, L K.	Sisam, Rev W. B
Cooper, W	Livesey, Thomas.	Skinner, R H
Courage, R.	Livewright, R	Smith, M O
Davis, Mrs G.	Lloyd, Willis	Soares, F H
Devitre, D F D.	Long, W	Stebbing, Capt
Dickson, Mrs E.	Lyons, G B C.	Arthur
Douglas, G P H.	MacBrayne, L	Sweet, L
Drakeford, A.	Mackenzie, J	Taylor, C.
Duclerc, G P	Major, A	Thomas, G. T
Dunlo, Viscount.	Manual, A M	Thompson & Co
Dymond, G F.	Mathewson, F.	Thompson G
Earl, I S.	Matthews, J R.	Thomson, Captain
Elliott, K	May, J J	W A
Fisk, F M	McAdoo, Mr	Uphill, F
Flaherty, O H	McKenzie, Mrs D.	Ursite, Johan
Fletcher, Neil.	McNair, Miss	Waddell, Alex
Forshaw, H	McSmith, D	Walker, A B.
Fraiser, H C.	Menzies, C.	Walter, Amherst
Fraiser, Miss F.	Morshead L.	Walter, F
Francis, A M	Murling, I J R.	Webster, Mrs
Franzini, Madame A	Murphy, John	White, H J
Gellett, Cecil S.	Newby, C R. A	Williams, J
Glover, W I	Ogden, J	Williamson, C
Godwin, George.	O'Mealy, Capt	Young, Mrs G
Gow, J F	D'Oyly	

Registered Letters

Burrows, C J	James, L E	Menzies, C
Edwards, C	MacBrayne, L	Rinle, Harryter
Guiseppe, Celestini	Macleod, D J.	Smith, M Oswald.
Hemming, Lt.-Col D.	Marsland, W.	Zucker, Moses.

Unclaimed Letters held in the Barrackpore Post Office on the 27th January, 1890

Baker, E	Lindsay, W C.	Robertson, Jas
Balfour, H T.	Martin, Mr	Sullivan, Lieut
Coulter, A.	Mathuson, J	Thomas, Major C
Dubery, E.	Piesgent, Mr.	Thompson, Jas

E HUTTON,
Presidency Postmaster, Calcutta

The 31st January, 1890.

SEA AND FOREIGN MAILS

Mails for	Date of closing at Calcutta	Route by which despatched
	1890	
Egypt, Europe, America, Cape Colonies, through United Kingdom	4th Feb	Per P & O Str. from Bombay
Ditto (Book Post and Pattern Packets) . . .	3rd ,,	Ditto
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan . .	10th ,,	Ditto
Australia, New Zealand and Tasmania	10th ,,	Ditto
Madras and Colombo . .	5th ,,	Per P & O. Str. *Rossetta.*
Straits, China and Japan . .	6th ,,	Per Steamer *Kutsang*
Rangoon and Moulmein .	4th ,,	Per Steamer *Rajpootana*
Ditto ditto . .	7th ,,	Per Steamer *Kistna.*
Akyab, Kyaukpyu, Sandoway and Rangoon	5th ,,	Per Steamer *Madras*
Port Blair	4th ,,	*Via* Rangoon
Adelaide, Melbourne and Sydney	8th ,,	Per Steamer *Clitus*
Mauritius	11th ,,	Per Steamer *Wardha*

N B—The letter-box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M precisely, after which hour Inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna will be received up to 7-30 P M

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 8-30 P M and late letters and papers will be received up to 9 P M On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 7 P M, and Foreign letters and papers fully prepaid bearing an extra stamp o 4 annas will be received up to 7 30 P M for despatch by any Foreign Mails despatched the same night.

E. HUTTON,
Presidency Postmaster, Calcutta.

NOTICE.

In accordance with the Resolution of the Government of Bengal in the General Department, dated the 6th March, 1886, published on page 541 of the *Calcutta Gazette* of the 31st of the same month, notice is hereby given that an examination for the admission of female students to the certificate class of the Calcutta Medical College will be held in the Theatre of that College on Tuesday, the 11th February, 1890, and following days.

Hours and Subjects of Examination.

Tuesday—English Dictation, Grammar and Composition—from 1 to 4 P.M.

Wednesday—History of England and India. Geography: General, and of India in particular—from 1 to 4 P M.

Thursday.—Arithmetic the first four rules, vulgar and decimal fractions, and proportion—from 1 to 4 P M

Candidates should apply in writing to the Principal of the Medical College, Calcutta, not later than Saturday, the 8th February, for permission to appear at the examination.

Applications for permission to reside in the Sarnamayi Hostel should be addressed to the Honorary Secretary to the Bengal Branch of the Countess of Dufferin's Fund, 36, Chowringhee, Calcutta.

A CROFT,
Director of Public Instruction.

The 6th January, 1890.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R3-14*; per eight-ounce tin, *R7-4*; per pound tin, *R14*. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R4-14*; per eight-ounce tin, *R9-4*; per pound tin, *R17-8* This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سنکونا فبري فيوج

يهه دوا كوئينائين كا عمده بدل هى اور كلكته كے بوٹانكل گارڈن يعنے كمپني باغ كے سوپرنٹنڈنٹ صاحب سے هرايك سركاري واسطے سركاري كام اور خيرات كے اور جو كوئي ايك مشت بيس پونڈ خريد كرنے والا هو وه نقد خريد كرنے كي شرط پر نيچے كے لكهے هوئے بهاؤ سے خريد كرسكتا هى يعنے — چار اونس كے ٹين كے تين روپى چودہ آنے ; آٹهه اونس كے ٹين كے سات روپى چار آنے ; ايك پونڈ كے ٹين كے چودہ روپى '

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 1, 1890

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

Abstract Statement of the Uncovenanted Service Family Pension Fund for the Fourth Quarter ending 30th April 1889, compared with the corresponding quarter of the year 1888

Particulars	For the 4th quarter ending 30th April 1889	For the 4th quarter ending 30th April 1888	Increase	Decrease
	Rs A P	Rs. A. P	Rs A P.	Rs A. P
Balance at credit of the Fund on the Government books at the end of the previous quarter	1,03,52,382 3 9	99,71,838 0 3	3,80,644 3 6	. ...
ADD—				
Subscription from February to April in the Widows' Fund ..	1,30,141 7 3	1,27,157 2 1	2,984 5 2	.....
Ditto ditto Children's Fund ..	85,816 8 3	84,910 6 9	906 1 6	... ..
Entrance fees, &c .	353 14 0	532 14 8	..	179 0 8
Amount of fine imposed under rule 40A	6 9 9	68 6 0	.. ..	61 12 3
Amount of pensions received with interest from Government of India on behalf of widows and orphans who came upon the Fund during the late mutiny of 1857 .	2,651 7 9	2,651 7 9	.....	.....
Amount of interest drawn from the Government of India for the year ending 31st March 1889 .	6,19,820 3 3	5,98,986 2 6	20,834 0 9	.....
Amount of divisible surplus transferred to debit of subscribers in the Widows' Fund	649 8 0	47 4 0	602 4 0	... .
Ditto ditto Children's Fund ..	170 4 0	340 8 0	... ..	170 4 0
Total Receipts ...	8,39,609 14 3	8,14,694 3 9	25,326 11 5	411 0 11
GRAND TOTAL ..	1,11,91,992 2 0	1,07,86,532 4 0	4,05,870 14 11	411 0 11
DEDUCT—				
Pensions payable to incumbents in the Widows' Fund ...	95,663 6 4	94,904 8 8	758 13 10	.. ..
Ditto ditto Children's Fund ..	65,864 12 4	66, 42 4 4	.	179 8 0
Establishment, including office rent and contingencies ...	8,909 13 5	8,697 9 7	212 3 10	..
Loss by exchange on remittances to England	17,941 3 1	19,329 10 1	... .	1,388 7 0
Amount of fine written back ..	.	91 0 4		91 0 4
Amount of divisible surplus in the Widows' Fund written back	171 12 0	. .	171 12 0	
Ditto ditto Children's Fund .	61 8 0	. ...	61 8 0	..
Total Payments ..	1,88,610 7 2	1,89,065 0 10	1,204 5 8	1,658 15 4
Net Balance in favour of the Fund	1,10,03,381 10 10	1,05,97,467 3 2	4,04,666 9 3	1,247 14 5
Proportion of divisible surplus payable to qualified subscribers	81,474 0 0	85,288 14 0	. ...	3,814 14 0

	Widows' Fund.	Children's Fund	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund
Number of subscribers	1,569	1,027	1,565	1,024	4	3	.....	...
Number of incumbents	455	665	451	675	4	....	..	10
Number of subscribers sharing divisible surplus	1,213	790	1,165	787	48	3	.. .	...

	Rs A P.
Net increase in receipts	24,915 10 6
Net decrease in payments . .	454 9 8
Net increase in balance	4,05,914 7 8

E. E.

EDMUND H LLOYD, R. A. FINK, } *Auditors, U. S. F. Pension Fund.*

Published by order of the Directors,

W. H RYLAND, *Secretary.*

G. W MACLEOD, *Accountant*

UNCOVENANTED SERVICE FAMILY PENSION FUND OFFICE, the 10th January 1890

NOTICE.

Undersigned gives notice that a suit has been filed in the Civil Judge's Court at Mhow by Nandram Doorgaprasad against Toolsiram Hazarimal, late Banker and Treasurer in the Bullock Battery at Mhow, for the recovery of R2,357-2-6, and that the case has been fixed for 25th February, 1890. If the defendants or their heirs and representatives fail to put in an appearance on that day in the said Court the undersigned will move the Court to give an *ex parte* decree.

M. M. KHORY,
Pleader.

MHOW,
The 24th January, 1890.

COUPONS.

Lost.

Three Coupons of R22-8 each, in respect of interest on Government of India 4½ per cent. Rupee loan, 1879, Certificate No D—00061, for R1,000, for the half-years 15th September, 1889, 15th March and 15th September, 1890, the property of the City Bank, Limited, Threadneedle Street, London. Payment has been stopped at the Public Debt Office, and application has been made for the issue of duplicate coupons.

PROMISSORY NOTES.

Lost or Stolen.

Government Promissory Note, No. 147973, of 4 per cent. of 1st May, 1865, of R500, belonging to me and last endorsed by Prosad Dass Boral. Payment of this note and interest thereon has been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of me.

PREMNAUTH MULLICK,
25-1, Mullick Street,
Calcutta.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 1, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 31st January, 1890 :—

No. 3 OF 1890.

A Bill to Amend the Indian Factories Act, 1881.

WHEREAS it is expedient to amend the Indian Factories Act, 1881; It is hereby enacted as follows :—

Amendment of definition of "factory" in section 2, Act XV, 1881.

1. For the words "one hundred" in section 2 of the said Act the word "twenty" shall be substituted.

Amendment of sections 4, 5, 6 and 16, Act XV, 1881.

2. For the word "seven" in sections 4, 5, 6 and 16 of the said Act the word "nine" shall be substituted.

Addition to section 4, Act XV, 1881.

3. To section 4 of the said Act the following shall be added, namely :—

"or for more than the time allowed by this Act for the employment of women."

Amendment of section 7, Act XV, 1881.

4. (1) For the first clause of section 7 of the said Act the following shall be substituted, namely :—

"No woman shall be actually employed more than eleven hours, nor any child more than nine hours, in any factory in any one day."

(2) In the second clause of the same section, before the word "child" the words "woman or", and between the words "allowed to" and the word "him" the words "her or" shall be inserted.

(3) In the last clause of the same section, for the words "A child shall not be deemed to be employed" the words "A woman or child shall not be deemed to be actually employed" shall be substituted.

Substitution of new section for section 8, Act XV, 1881.

5. For section 8 of the said Act the following shall be substituted, namely :—

Allowance of holidays to women and children.

"8. Every occupier of a factory in which women or children are employed shall, before the beginning of each month, fix, according to the castes or classes to which such women or children belong or otherwise, not less than four days in such month to be observed as holidays by each woman or child employed in the factory, and shall forthwith give notice of the days so fixed to such officer as the Local Government may, from time to time, appoint in this behalf.

"An occupier of a factory may, with the previous sanction of the Inspector, substitute, for any day fixed under this section, another day in the same month.

"A woman or child shall not be employed in such factory on a day fixed under this section as a day to be observed as a holiday by the woman or child, unless when another day has been substituted for such day as hereinbefore provided, in which event the woman or child shall not be employed in such factory on the day so substituted."

Amendment of section 9, Act XV, 1881.

6. In section 9 of the said Act, before the word "child" the words "woman or" shall be inserted.

Amendment of section 15, Act XV, 1881.

7. (1) In clause (a) of, and the second proviso to, section 15 of the said Act, between the words "any" and "each" respectively and the word "child" the words "woman or", and in the same proviso between the words "two or more" and the word "children" the words "women or", shall be inserted.

(2) For clauses (e) and (f) of the same section the following shall be substituted, namely:—

"(e) neglects to fence any machinery or mill-gearing in any factory;

(f) neglects to maintain a supply of water for the use of persons employed in any factory;

(g) neglects to ventilate any factory or to keep any factory in a cleanly state and free from effluvia arising from any drain, privy or other nuisance;

(h) suffers any factory to be so overcrowded, while work is carried on therein, as to be injurious to the health of the persons employed therein; or

(i) neglects to give any notice or furnish any return,".

Amendment of section 18, Act XV, 1881.

8. (1) For clauses (b), (c) and (d) of section 18 of the said Act the following shall be substituted, namely:—

"(b) the water-supply to be maintained for the use of persons employed in factories;

[41 Vict., c. 16, s. 61 (1).] (c) the ventilation of factories and their cleanliness (including lime-washing, painting, varnishing and washing) and freedom from effluvia arising from any drain, privy or other nuisance;

(d) the prevention of such overcrowding of factories, while work is carried on therein, as is likely to be injurious to the health of the persons employed therein;

(e) the obligation of occupiers of factories to furnish true returns, occasional or periodical, on and in accordance with the requisition of the local Inspector or the Local Government;

(f) the inspection of factories;

(g) the manner in which appeals under this Act are to be presented and heard; and

(h) otherwise carrying out the purposes of this Act."

(2) To the same section the following shall be added, namely:—

"Before making rules under clause (b), clause (c) or clause (d) of this section, the Local Government shall publish in such manner as may in its opinion be sufficient for giving information to persons interested a draft of the proposed rules, with a notice specifying a date at or after which the draft will be taken into consideration, and shall consider any objection or suggestion which may be received from any person with respect to the draft before the date so specified."

References to Act XV of 1881 to be read as references to that Act as amended by this Act.

9. A reference in any enactment or document to the Indian Factories Act, 1881, shall be read as a reference to that Act as amended by this Act.

STATEMENT OF OBJECTS AND REASONS.

THE Government of India, having recently had under its consideration the reports of Local Governments on the operation of the Indian Factories Act, 1881, and the proceedings of the Commission appointed in 1884 to consider the working of factories in the Bombay Presidency, is of opinion that the Act of 1881 should be so amended as to—

(a) bring within its scope any factory in which not fewer than twenty hands are employed,

(b) raise from seven to nine years the age below which a child may not be employed in a factory,

(c) limit the hours of work for women to eleven in any one day,

(d) extend to women the provisions of the Act with respect to the allowance of holidays to children, and enable occupiers of factories to fix such days as holidays for the women and children employed therein as, having regard to the different classes or castes to which they belong, may be most convenient for them,

(e) authorise Local Governments to make sanitary rules suited to local requirements, and

(f) render it obligatory on occupiers of factories to furnish such statistics as may from time to time be required by the Government.

The object of the Bill is to amend the Act accordingly.

Among the enactments which will be incidentally affected by the Bill (section 9) are the Electricity Act, 1887, the City of Bombay Municipal Act, 1888, and the Indian Merchandise Marks Act, 1889.

A reprint of Act XV of 1881, with the proposed amendments set forth in italics, is appended to this Statement.

The 31st January, 1890. ANDREW R. SCOBLE.

APPENDIX.

ACT No. XV OF 1881.

(*As amended by the Bill.*)

An Act to regulate labour in Factories.

Preamble.

WHEREAS it is expedient to regulate labour in factories: It is hereby enacted as follows:—

Preliminary.

Short title.

1. This Act may be called the Indian Factories Act, 1881.

Local extent. Commencement.

It applies to the whole of British India, and shall come into force on the first day of July, 1881.

Interpretation-clause.

2. In this Act, unless there is something repugnant in the subject or context,—

"factory:"

"factory" means any premises (other than indigo-factories or premises situated on, and used solely for the purposes of, a tea or coffee plantation) wherein is carried on, for not less than four months in the whole in any one year, any process for, or incidental to, making, altering, repairing, ornamenting, finishing or otherwise adapting for use, transport or sale, any article or part of an article; and

(*a*) wherein steam, water or other mechanical power is used in aid of any such process; and

(*b*) wherein not less than *twenty* persons are on any day simultaneously employed in any manual labour in, or incidental to, any such process; and

every part of a factory shall be deemed to be a factory, except any part used exclusively as a dwelling:

"child."

"child" means a person under the age of twelve years:

"mill-gearing:"

"mill-gearing" includes every shaft, whether upright, oblique or horizontal, and every wheel, drum, pulley, rope, driving strap or band, by which the motion of the first moving power is communicated to any machine:

"employed."

a child who works in a factory, whether for wages or not, either in a manufacturing process or handicraft, or in cleaning any part of the factory used for any manufacturing process or handicraft, or in cleaning or oiling any part of the machinery, or in any other kind of work whatsoever incidental to, or connected with, the manufacturing process or handicraft, or connected with the article made or otherwise the subject of the manufacturing process or handicraft therein, shall be deemed to be employed therein within the meaning of this Act.

Inspectors and certifying Surgeons.

Inspectors.

3. The Local Government may in its discretion, by notification in the official Gazette, appoint such persons as it thinks fit to be Inspectors of factories within such local limits as it may assign to such Inspectors, and may suspend or dismiss any person so appointed.

In default of such appointment, the Magistrate of the district shall, in virtue of his office, be Inspector of all factories (if any) in the district.

Such Inspectors shall be deemed public servants within the meaning of the Indian Penal Code; and shall be officially subordinate to such authority as the Local Government may, from time to time, indicate in this behalf.

Powers of Inspector.

4. An Inspector of factories may, within the local limits for which he is appointed,—

(*a*) enter, with such assistants (if any) as he thinks fit, any factory whenever he has reason to believe that any person is employed therein;

(*b*) make such examination of the premises and machinery, and of the registers hereinafter prescribed, and take on the spot or otherwise such evidence of any person, as such Inspector may deem necessary for carrying out the provisions of this Act;

(*c*) order that any person shall not be employed in a factory when he has reason to believe that such employment would be in contravention of this Act—

until the age of such person has been certified, in the manner hereinafter provided, to be above *nine* years; or,

for more than the time allowed by this Act for the employment of children until his age has been so certified to be above twelve years; *or*

for more than the time allowed by this Act for the employment of women.

Certifying surgeons.

5. The civil surgeon or such other person practising medicine or surgery as the Local Government may, from time to time, appoint in this behalf for any local area (hereinafter called the certifying surgeon) shall, at the request of any person employed or desirous of being employed in a factory situate in such local area, or of the parent or guardian of such person, examine such person and grant him a certificate, stating whether his age, as nearly as it can be ascertained from such examination, is above or below *nine* years, or twelve years, as the case may be.

Women and Children.

Age *for* employment *of children.*

6. No child shall be employed in any factory if he is under the age of *nine* years.

Hours of employment for *women and* children.

7. No *woman* shall be actually employed *more than eleven hours, nor any child more than nine hours, in any factory* in any one day.

And no *woman or* child shall be employed in any factory on any day without an interval, or intervals, amounting in the whole to at least an hour, being allowed to *her or* him for food and rest.

The times at which such intervals shall be allowed, and the length of each interval, shall be fixed by the Local Government for each factory, after ascertaining, as far as possible, the existing practice in such factory and the wishes of the occupier thereof.

The occupier shall set up and maintain, in some conspicuous place in the factory, a printed or written notice, in English and the languages of the district in which the factory is situate, showing the times at which such intervals shall be allowed and the length of each interval.

A *woman or* child shall not be deemed to be *actually* employed within the meaning of the first clause of this section during any interval allowed for food or rest.

Allowance of holidays to women and children.

8. *Every occupier of a factory in which women or children are employed shall, before the beginning of each month, fix, according to the castes or classes to which such women or children belong or otherwise, not less than four days in such month to be observed as holidays by each woman or child employed in the factory, and shall forthwith give notice of the days so fixed to such officer as the Local Government may, from time to time, appoint in this behalf.*

An occupier of a factory may, with the previous sanction of the Inspector, substitute, for any day fixed under this section, another day in the same month.

A woman or child shall not be employed in such factory on a day fixed under this section as a day to be observed as a holiday by the woman or child, unless when another day has been substituted for such day as hereinbefore provided, in which event the woman or child shall not be employed in such factory on the day so substituted.

Prohibition of employment of woman or child in two factories n same day.

9. No occupier of a factory shall employ therein on any day any *woman or* child who has to his knowledge already been employed on the same day in any other factory.

Prohibition of employment of child in certain dangerous work.

10. No occupier of a factory shall allow any child to clean any part of the mill-gearing or machinery of such factory while the same is in motion, or to work between the fixed and traversing parts of any self-acting machine while such machine is in motion by the action of the steam-engine, water-wheel or other mechanical power, as the case may be.

Register of children in a factory.

11. The Local Government may direct any occupier of a factory to keep, in such form and with such particulars as such Government may, from time to time, prescribe, registers of the children (if any) employed in such factory, and of their respective employments.

Fencing.

Fencing.

12. (*a*) Every fly-wheel directly connected with a steam-engine, or water-wheel or other mechanical power in any part of a factory, and every part of a steam-engine or water-wheel,

(*b*) every hoist or teagle near which any person is liable to pass or be employed, and

(*c*) every other part of the machinery or mill-gearing of a factory which may, in the opinion of the local Inspector, be dangerous if left unfenced, and which he may have ordered to be fenced,

shall, while the same is in motion, be kept by the occupier of such factory securely fenced.

Any order under clause (*c*) may be set aside, on appeal or otherwise, by the Local Government or such authority as it may appoint in this behalf.

Notices.

Notice to be given of accidents.

13. When any accident occurs in a factory causing death or bodily injury whereby the person injured is prevented from returning to his work in the factory during forty-eight hours after the occurrence of the accident, the occupier of such factory, or, in his absence, his principal agent in the management of such factory, shall send such notice of such accident to such authorities in such form and within such time as the Local Government may, from time to time, by rule, direct.

Person beginning to occupy factory to give notice.

14. Every person shall, within one month after he begins to occupy a factory, send to the local Inspector a written notice containing the name of the factory, the place where it is situate, the address to which he desires his letters to be addressed, the nature of the work performed in such factory, the nature and amount of the moving power therein, and the name of the person (if any) under whom the business of the factory is to be carried on.

Penalties.

Penalties.

15. Any person who, in breach of this Act, or of any order or rule made hereunder,—

(*a*) employs any *woman or* child in any factory;

(*b*) neglects to set up or maintain the notice required by section seven, or to fix the days referred to in section eight;

(*c*) allows any child to perform the work forbidden by, or to work in contravention of, section ten;

(*d*) neglects to keep a register in manner prescribed under section eleven;

(*e*) neglects to fence any machinery or mill-gearing in any factory;

(*f*) *neglects to maintain a supply of water for the use of persons employed in any factory;*

(*g*) *neglects to ventilate any factory or to keep any factory in a cleanly state and free from effluvia arising from any drain, privy or other nuisance;*

(*h*) *suffers any factory to be so overcrowded, while work is carried on therein, as to be injurious to the health of the persons employed therein; or*

(*i*) *neglects to give any notice or furnish any return,*

shall be punished with fine which may extend to two hundred rupees:

Provided that—

1st, no prosecution under this section shall be instituted except by, or with the previous sanction of, the local Inspector; and

Only one penalty for same kind of offence on one day.

2nd, no person shall be liable under this section to more than one penalty for any one description of offence committed on the same day, except where two or more *women or* children are employed contrary to the provisions of this Act, in which case one penalty may be imposed in respect of each *woman or* child so employed.

Burden of proof as to age.

16. Where an act or omission would, if a person were under *nine* or twelve years of age, be an offence punishable under this Act, and such person is, in the opinion of the Court, apparently under such age, it shall lie on the accused to prove that such person is not under such age.

Certifying surgeon's declaration in writing.

A declaration in writing by a certifying surgeon that he has personally examined a person employed in a factory, and believes him to be under or over the age set forth in such declaration, shall, for the purposes of this Act, be admissible as evidence of the age of that person.

Occupier primarily liable for breaches of Act.

17. Every occupier of a factory shall be deemed primarily liable for any breach therein of the provisions of this Act; but he may discharge himself from such liability by proof to the satisfaction of the local Inspector, before prosecution therefor, that such breach was committed by some other person without his knowledge or consent; and the person committing such breach shall be liable therefor.

Miscellaneous.

Power to make rules.

18. The Local Government may, from time to time, make rules consistent with this Act, to provide for—

(*a*) the fencing of machinery and mill-gearing in factories;

(*b*) *the water-supply to be maintained for the use of persons employed in factories;*

(*c*) *the ventilation of factories and their cleanliness (including lime-washing, painting, varnishing and washing) and freedom from effluvia arising from any drain, privy or other nuisance;*

(*d*) *the prevention of such overcrowding of factories, while work is carried on therein, as is likely to be injurious to the health of the persons employed therein;*

(*e*) *the obligation of occupiers of factories to furnish true returns, occasional or periodical, on and in accordance with the requisition of the local Inspector or the Local Government;*

(*f*) *the inspection of factories;*

(*g*) *the manner in which appeals under this Act are to be presented and heard; and*

(*h*) *otherwise carrying out the purposes of this Act.*

Such rules shall be published in the official Gazette, and shall thereupon have the force of law.

Before making rules under clause (b), clause (c) or clause (d) of this section, the Local Government shall publish in such manner as may in its opinion be sufficient for giving information to persons interested a draft of the proposed rules, with a notice specifying a date at or after which the draft will be taken into consideration, and shall consider any objection or suggestion which may be received from any person with respect to the draft before the date so specified.

Crown factories.

19. This Act shall apply to factories belonging to the Crown: provided that, in case of any public emergency, the Governor General in Council or the Local Government may, by an order in writing, exempt any such factory from this Act to such extent and during such period as the Governor General in Council or the Local Government, as the case may be, thinks fit.

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to make better provision for recovering certain public demands was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 31st January 1890 :—

WE, the undersigned, Members of the Select Committee to which the Bill to make better provision for recovering certain public demands was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as revised by us annexed thereto.

From Mr. P. R. Desai, Pleader, District Court, Tanna, dated 4th September, 1887, and enclosure [Papers No. 1].
From President, Simla Municipality, No. 335—209, dated 9th September, 1887 [Paper No. 2].
From Chief Commissioner, Ajmere-Merwára, No. 1266—698, dated 17th October, 1887 [Paper No. 3].
From Secretary to Chief Commissioner, Coorg, No. 1970—3326, dated 26th October, 1887, and enclosure [Papers No. 4].
From Officiating Chief Secretary to Chief Commissioner, Burma, No. 195—108R., dated 10th November 1887, and enclosure [Papers No. 5].
From Secretary to Chief Commissioner, Assam, No. 2534, dated 2nd November, 1887 [Paper No. 6].
From First Assistant Resident at Hyderabad, No. 463G., dated 11th November, 1887, and enclosures [Papers No. 7].
From Secretary to Government, Bengal, No. 3442—236, dated 17th November, 1887, and enclosure [Papers No. 8].
From Officiating Under Secretary to Chief Commissioner, Central Provinces, No. 5707—302, dated 16th November, 1887, and enclosure [Papers No. 9].
From Deputy Commissioner, Kángra, No. 776, dated 9th November, 1887, and enclosure [Papers No. 10].
From Chief Secretary to Government, Madras, No. 2769 Judicial, dated 7th December, 1887, and enclosures [Papers No. 11].
From Acting Chief Secretary to Government, Bombay, No. 8794, dated 24th December, 1887, and enclosures [Papers No. 12].
From Registrar, High Court, Calcutta, No. 13, dated 5th January, 1888 [Paper No. 13].
From Secretary to Government, North-Western Provinces and Oudh, No. 177—I.-30A., dated 9th February, 1888, and enclosures [Papers No. 14].
From Officiating Junior Secretary to Government, Punjab, No. 3, dated 6th January, 1888, and enclosures [Papers No. 15].

2. In section 6 we have prescribed the manner in which the proclamation of the Collector is to be made, and have so limited the effect of the proclamation that transfers prohibited by it will only be void as against the Government and an auction-purchaser.

3. In section 7 we have provided, in the terms of section 61 of the Punjab Municipal Act, 1884, and section 35 of the Central Provinces Municipal Act, 1889, that nothing in the proposed Act is to be deemed to authorise arrest as a process for the recovery of any tax payable to a municipal authority.

4. By section 8 we have provided for the recovery in British India of arrears of revenue accruing in territories beyond British India which are administered by the Governor General in Council.

5. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	27th August, 1887.
Fort Saint George Gazette	17th September, 1887.
Bombay Government Gazette	1st September, 1887.
Calcutta Gazette	7th September, 1887.
North-Western Provinces and Oudh Government Gazette	3rd September, 1887.
Punjab Government Gazette	12th September, 1887.
Central Provinces Gazette	10th September, 1887.
Burma Gazette	17th September, 1887.
Assam Gazette	17th September, 1887.
Coorg District Gazette	1st October, 1887.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Kanarese	18th October, 1887.
	Telugu	8th November, 1887.
	Tamil	15th November, 1887.
	Malayalam	15th November, 1887.
	Hindustani	6th December, 1887.
Bombay	Marathi	13th October, 1887.
	Gujarathi	13th October, 1887.
	Kanarese	13th October, 1887.
	Sindhi	20th October, 1887.
Bengal	Bengali	11th October, 1887.
	Uriya	20th October, 1887.
	Hindi	1st November, 1887.
North-Western Provinces and Oudh.	Urdu	8th October, 1887.
Punjab	Urdu	13th October, 1887.
Central Provinces	Hindi	26th October, 1887.
Burma	Burmese	24th September, 1887.

7. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

R. J. CROSTHWAITE.
ANDREW R. SCOBLE.
PHIL. P. HUTCHINS.
F. M. HALLIDAY.
K. L. NULKAR.

The 25th January, 1890.

No. II.

A Bill to make better provision for recovering certain public demands.

WHEREAS it is expedient to make better provision for recovering certain public demands; It is hereby enacted as follows.—

Title, extent and commencement.

1. (1) This Act may be called the Revenue Recovery Act, 1890.

(2) It extends to the whole of British India, *inclusive of Upper Burma and British Baluchistan;* and

(3) It shall come into force at once.

Definitions.

2. In this Act, unless there is something repugnant in the subject or context,—

(1) "district" includes a presidency-town:

(2) "Collector" means the chief officer in charge of the land-revenue administration of a district: and

(3) "defaulter" means a person from whom an arrear of land-revenue, or a sum recoverable as an arrear of land-revenue, is due, and includes a person who is responsible as surety for the payment of any such arrear or sum.

Recovery of public demands by enforcement of process in other districts than those in which they become payable.

3. (1) Where an arrear of land-revenue, or a sum recoverable as an arrear of land-revenue, is payable to a Collector by a defaulter being or having property in a district other than that in which the arrear accrued or the sum is payable, the Collector may send to the Collector of that other district a certificate in the form as nearly as may be of the schedule, stating—

(a) the name of the defaulter and such other particulars as may be necessary for his identification, and

(b) the amount payable by him and the account on which it is due.

(2) The certificate shall be signed by the Collector making it, and, save as otherwise provided by this Act, shall be conclusive proof of the matters therein stated.

(3) The Collector of the other district shall, on receiving the certificate, proceed to recover the amount stated therein as if it were an arrear of land-revenue which had accrued in his own district.

Remedy available to person denying liability to pay amount recovered under last foregoing section.

4. (1) When proceedings are taken against a person under the last foregoing section for the recovery of an amount stated in a certificate, that person may, if he denies his liability to pay the amount or any part thereof and pays the same under protest made in writing at the time of payment and signed by him or his agent, institute a suit for the re-payment of the amount or the part thereof so paid.

(2) A suit under sub-section (1) must be instituted in a Civil Court having jurisdiction in the *local area in which* the office of the Collector who made the certificate is situate, and the suit shall be determined in accordance with the law in force at *the place where the arrear accrued or the liability for the payment of the sum arose.*

(3) In the suit the plaintiff may, notwithstanding anything in the last foregoing section, *but subject to the law in force at the place aforesaid*, give evidence with respect to any matter stated in the certificate.

Recovery by Collectors of sums recoverable as arrears of revenue by other public officers or by local authorities.

5. Where any sum is recoverable as an arrear of land-revenue by any public officer other than a Collector or by any local authority, the Collector of the district in which the office of that officer or authority is situate shall, on the request of the officer or authority, proceed to recover the sum as if it were an arrear of land-revenue which had accrued in his own district, and may send a certificate of the amount to be recovered to the Collector of another district under the foregoing provisions of this Act as if the sum were payable to himself.

Property liable to sale under this Act.

6. (1) When the Collector of a district receives a certificate under this Act, he may issue a proclamation prohibiting the transfer or charging of any immoveable property belonging to the defaulter in the district.

(2) The Collector may at any time, by order in writing, withdraw the proclamation, and it shall be deemed to be withdrawn when either the amount stated in the certificate has been recovered or the property has been sold for the recovery of that amount.

(3) Any private alienation of the property or of any interest of the defaulter therein, whether by sale, gift, mortgage or otherwise, made after the issue of the proclamation and before the withdrawal thereof shall be void *as against the Government and any person who may purchase*

the property at a sale held for the recovery of the amount stated in the certificate.

(*4*) Subject to the foregoing provisions of this section, when proceedings are taken against any immoveable property under this Act for the recovery of an amount stated in a certificate, the interests of the defaulter alone therein shall be so proceeded against, and no incumbrances created, grants made or contracts entered into by him in good faith shall be rendered invalid by reason only of proceedings being taken against those interests.

(*5*) *A proclamation under this section shall be made by beat of drum or other customary method and by the posting of a copy thereof on a conspicuous place in or near the property to which it relates.*

Saving of local laws relating to revenue.

7. Nothing in the foregoing sections shall be construed—

(*a*) to impair any security provided by, *or affect the provisions of*, any other enactment for the time being in force for the recovery of land-revenue or of sums recoverable as arrears of land-revenue, *or*

(*b*) *to authorise the arrest of any person for the recovery of any tax payable to the corporation, commissioner, committee, board, council or person having authority over a municipality under any enactment for the time being in force.*

Recovery in British India of certain public demands arising beyond British India.

8. When this Act has been applied to any local area which is under the administration of the Governor General in Council but which is not part of British India, an arrear of land-revenue accruing in that local area, or a sum recoverable as an arrear of land-revenue and payable to a Collector or other public officer or to a local authority in that local area, may be recovered under this Act in British India.

THE SCHEDULE.

CERTIFICATE.

(*See section 3, sub-section* (*1*).)

From

The Collector of

To

The Collector of

Dated the of 18 .

The sum of Rs. is payable on account of by , son of , resident of , who is believed (to be at) (to have property consisting of at) in your district.

Subject to the provisions of the Revenue Recovery Act, *1890*, the said sum is recoverable by you as if it were an arrear of land-revenue which had accrued in your own district, and you are hereby desired so to recover it and to remit it to my office at .

A. B,
Collector of .

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend Acts XVII of 1864, X of 1865, II of 1874 and V of 1881 was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 31st January 1890:—

WE, the undersigned, Members of the Select Committee to which the Bill to amend Acts XVII of 1864, X of 1865, II of 1874 and V of 1881 was referred, have considered the Bill (and the papers noted in the margin) and have now the honour to submit this our Report, (with the Bill as amended by us annexed thereto.)

Endorsement by Under Secretary to Government of India, Home Department, No. 1249, dated 31st August, 1889, and enclosure [Papers No. 1].
From Chief Commissioner, Coorg, No. 1652—1699 E.-1, dated 22nd October, 1889, and enclosure [Papers No. 2].
From Secretary for Berar to Resident, Hyderabad, No. 412G., dated 6th November, 1889 [Paper No. 3].
From Officiating Secretary to Chief Commissioner, Assam, No. 4022, dated 5th November, 1889 [Paper No. 4].
From Chief Commissioner, Ajmere-Merwára, No. 8C.—690, dated 11th November, 1889, and enclosure [Papers No. 5].
From Chief Secretary to Government, Madras, No. 1933, dated 12th November, 1889, and enclosures [Papers No. 6].
From Administrator General, Bengal, dated 12th November, 1889 [Paper No. 7].
From Under Secretary to Chief Commissioner, Central Provinces, No. 6786—359, dated 18th November, 1889 [Paper No 8].
From Acting Secretary to Government, Bombay, No. 6059, dated 15th November, 1889, and enclosures [Papers No. 9].
From Officiating Secretary to Government, Punjab, No. 1280, dated 27th November, 1889, and enclosures [Papers No. 10].
From Chief Secretary to Government, Bengal, No. J.-19-A.—217, dated 30th November, 1889, and enclosures [Papers No. 11].
From Officiating Secretary to Chief Commissioner, Burma, No. 1230—2—L., dated 29th November, 1889 [Paper No. 12].
From Official Trustee, Bengal, No. 13, dated 3rd December, 1889 [Paper No. 13].
From the Right Hon'ble the Secretary of State for India, No. 28, dated 14th November, 1889 [Paper No. 14].
From Registrar, High Court, Calcutta, No. 2532, dated 6th December, 1889, and enclosure [Papers No. 15].
From Secretary to Government, North-Western Provinces and Oudh, No. 884—VII—230B, dated 9th December, 1889, and enclosures [Papers No. 16].
From Secretary to Government, North-Western Provinces and Oudh, No. 64—VII—230B., dated 18th January, 1890, and enclosure [Papers No. 17].

2. We have provided by section 6 of the Bill as revised that the High Court, when appointing under section 10 of Act XVII of 1864 the Official Trustee to be the trustee of property which is already subject to a trust, may, for special reasons to be recorded by the Court, declare the Official Trustee to be entitled to commission at higher rates than those now permissible under section 11 of the Act.

3. By sections 7 and 14 of the Bill as revised we have provided for the submission by Administrators General and Official Trustees of such returns and statements as the Government may require from them. By section 7 we have also provided for the future division of the Presidency of Bengal into Provinces for the purposes of Act XVII of 1864 in the same manner as the Bill had already provided for the future division of that Presidency into Provinces for the purposes of Act II of 1874.

4. By section 10 of the Bill as revised we have, on geographical, military and other considerations, included British Baluchistan in the Presidency of Bombay.

5. By section 13 of the Bill as revised we have proposed to authorize District Judges in charge of the property of deceased persons under section 64 of Act II of 1874 to make payments thereout for certain emergent purposes.

6. The other amendments of the Bill are unimportant and do not call for remark.

7. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	31st August, 1889.
Fort Saint George Gazette	17th September, 1889.
Bombay Government Gazette	5th September, 1889.
Calcutta Gazette	11th September, 1889.
North-Western Provinces and Oudh Government Gazette	7th September, 1889.
Punjab Government Gazette	5th September, 1889.
Central Provinces Gazette	14th September, 1889.
British Burma Gazette	21st September, 1889.
Assam Gazette	21st September, 1889.
Coorg District Gazette	1st October, 1889.

In the Vernaculars.

Province.	*Language.*	*Date.*
Bombay	Marathi	17th October, 1889.
	Gujarathi	17th October, 1889.
	Kanarese	17th October, 1889
Bengal	Uriya	26th September, 1889.
	Bengali	8th October, 1889
	Hindi	8th October, 1889.
North-Western Provinces and Oudh	Urdu	2nd November, 1889.
Punjab	Urdu	7th November, 1889.
Assam	Bengali	19th October, 1889.

8. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

ANDREW R. SCOBLE.
PHIL. P. HUTCHINS.
R. J. CROSTHWAITE.
K. L. NULKAR.

The 27th January, 1890.

No. II.

A Bill to amend Acts XVII of 1864, X of 1865, II of 1874 and V of 1881.

WHEREAS it is expedient to amend Act XVII of 1864 (*an Act to constitute an Office of Official Trustee*), the Indian Succession Act, 1865, the Administrator General's Act, 1874, and the Probate and Administration Act, 1881; It is hereby enacted as follows:—

Act XVII of 1864.

Addition to section 1, Act XVII, 1864.

1. In section 1 of Act XVII of 1864, before the definition of the expression "High Court", *the following shall be inserted*, namely:—

"Government."

"The word 'Government' shall mean, in relation to the Presidency of Fort William in Bengal, the Governor General in Council; in relation to the Presidency of Fort St. George, the Governor of Fort St. George in Council; and, in relation to the Presidency of Bombay, the Governor of Bombay in Council:".

Insertion of new section after section 1, Act XVII, 1864.

2. After section 1 of the said Act the following shall be inserted, namely:—

Construction of references to Presidencies.

"2. In this Act references to the Presidency of Fort William in Bengal, the Presidency of Fort St. George and the Presidency of Bombay shall, as regards all persons for whom the Governor General in Council has for the time being power to make laws and regulations, be read as references to the Presidency of Bengal, the Presidency of Madras and the Presidency of Bombay, respectively, as those expressions are severally defined in the law for the time being in force relating to the office and duties of Administrator General."

Substitution of new section for section 5.

3. For section 5 of the said Act the following shall be substituted, namely:—

Appointment, suspension and removal of Official Trustees.

"5. Every Official Trustee appointed under this Act shall be appointed and may be suspended or removed from his office by the Government."

Amendment of section 6, Act XVII, 1864.

4. In section 6 of the said Act, for the words "Chief Justice by whom he is appointed" the word "Government" shall be substituted.

Amendment of section 7, Act XVII, 1864.

5. For the portion of section 7 of the said Act beginning with the words "It shall be lawful for the Chief Justice of the High Court" and ending with the words "it shall be lawful for the Chief Justice to appoint some person to officiate as Official Trustee" the following shall be substituted, namely:—

"It shall be lawful for the Government from time to time to grant leave of absence to the Official Trustee, but subject always to such and the like rules as may be for the time being in force as to leave of absence of officers attached to the High Court. Whenever any Official Trustee shall obtain leave of absence, it shall be lawful for the Government to appoint some person to officiate as Official Trustee,".

Addition to section 11, Act XVII, 1864.

6. To section 11 of the said Act the following shall be added, namely:—

"Provided that the High Court, by its order appointing the Official Trustee to be trustee of such property, may, for special reasons to be recorded by the Court, direct that the Official Trustee shall be entitled by way of remuneration, in respect of the capital moneys, sums and rents aforesaid, or any of them, to a commission at rates or a rate to be specified in the order and exceeding the rates or rate hereinbefore in this section prescribed."

Addition of sections to Act XVII, 1864.

7. To the said Act, after section 32, the following shall be added, namely:—

Compliance with requisitions for returns.

"33. The Official Trustee shall comply with such requisitions as may be made by the Government for returns and statements, in such form and manner as the Government may deem proper.

Division of the Presidency of Fort William in Bengal into Provinces.

"34. (1) Notwithstanding anything in the foregoing provisions of this Act, the Governor General in Council, upon the occurrence of any vacancy in the office of the Official Trustee of Bengal, may, by notification in the Gazette of India,—

(a) divide the Presidency of Fort William in Bengal into so many Provinces as he thinks fit,

(b) define the limits of each of those Provinces, and

(c) appoint an Official Trustee for each Province,

and, subject to the provisions of this section, the following consequences shall thereupon ensue, namely:—

(i) the office of Official Trustee of Bengal shall cease to exist:

(ii) the Official Trustee of a Province shall have the like rights and privileges, and perform the like duties, in the territories and dominions included in the Province as the

Official Trustee of Bengal had and performed as Official Trustee therein:

(*iii*) *the functions of the Government under this Act shall, as regards the territories and dominions included in the Province, be discharged by the Governor General in Council:*

(*iv*) *the functions of whatsoever kind assigned by the foregoing provisions of this Act to the High Court of Judicature at Fort William in Bengal in respect of the territories and dominions included in a Province shall be discharged by such High Court as the Governor General in Council may, by notification in the Gazette of India, appoint in this behalf:*

(*v*) *in the foregoing provisions of this Act, the word 'Presidency' shall be deemed to include a Province, the expression 'Chief Justice' the Chief Justice, senior Judge or sole Judge, as the case may be, of a High Court appointed by the Governor General in Council under clause (iv) of this sub-section, and the expression 'Advocate General' a Government Advocate or other officer appointed by the Governor General in Council to discharge for a Province the functions under this Act of an Advocate General for a Presidency: and,*

(*vi*) *generally, the provisions of the foregoing sections and of any other enactment for the time being in force with respect to the Official Trustee of Bengal shall, in relation to a Province, be construed, so far as may be, to apply to the Official Trustee appointed for the Province under this section.*

(*2*) *Any proceeding which was commenced before the publication of the notification dividing the Presidency of Fort William in Bengal into Provinces, and to or in which the Official Trustee of Bengal in his representative character was a party or was otherwise concerned, shall be continued as if the notification had not been published, and the Official Trustee of the Province in which the town of Calcutta is comprised shall for the purposes of the proceeding be deemed to be the successor in office of the Official Trustee of Bengal, and shall hold and execute the trusts of which immediately before the publication of the notification the Official Trustee of Bengal was trustee in all respects as if he were such successor.*

(*3*) *The Court of the Recorder of Rangoon shall be deemed to be a High Court for the purposes of clause (iv) of sub-section (1).*"

Official Trustees holding office at commencement of this Act.

8. Every person holding the office of Official Trustee at the commencement of this Act shall be deemed to have been appointed under Act XVII of 1864 as amended by this Act.

The Indian Succession Act, 1865.

Addition of new section after section 326, Act X, 1865.

9. After section 326 of the Indian Succession Act, 1865, the following shall be inserted, namely:— X of 1865

Transfer of assets from British India to executor or administrator in country of domicile for distribution.

"326A. Where a person not having his domicile in British India has died leaving assets both in British India and in the country in which he had his domicile at the time of his death and there *have* been a grant of probate or letters of administration in British India with respect to the assets there and *a grant of administration* in the country of domicile with respect to the assets in that country, the executor or administrator, as the case may be, in British India, after having given such notices as are mentioned in section 320 and *after having* discharged, at the expiration of the time therein named, such lawful claims as he knows of, may, instead of himself distributing any surplus or residue of the deceased's property to persons residing out of British India who are entitled thereto, transfer, with the consent of the executor or administrator, as the case may be, in the country of domicile, the surplus or residue to him for distribution to those persons."

The Administrator General's Act, 1874.

Amendment of definitions of "Presidency of Bengal" *and* "*Presidency of Bombay*" in section 3, Act II, 1874.

10. In clause (*b*) of the definition of the expression "Presidency of Bengal" in section 3 of the Administrator General's Act, 1874, the word "Burma" shall be substituted for the words "British Burma", *and to clause (a) of the definition of the expression "Presidency of Bombay" in the same section of that Act the words "and under the administration of the Chief Commissioner of British Baluchistan" shall be added.* II of 1874.

Substitution of new paragraph for first paragraph of section 37, Act II, 1874

11. (*1*) For the first paragraph of section 37 of the said Act, as amended by section 5 of the Administrator General's Act, 1881, beginning with the words 'If in cases falling within section 36" and ending with the words "as if such letters had been granted to him", the following shall be substituted, namely:— IX of 1881

"If, in cases falling within section 36, no person claiming otherwise than as a creditor to be entitled to a share of the effects

of the deceased obtains, within three months, a certificate from the Administrator General under the same section, or letters of administration to the estate and effects of the deceased, and such deceased was not a Hindu, Muhammadan, Parsi or Buddhist, or exempted under the Indian Succession Act, 1865, section 332, from the operation of that Act, the Administrator General may administer the estate and effects without letters of administration, in the same manner as if such letters had been granted to him;".

(2) The portion of section 5 of the Administrator General's Act, 1881, beginning with the words "and in section 37 of the same Act" and ending with the words "from the operation of that Act" is hereby repealed.

Addition of new section after section 41, Act II, 1874.

12. After section 41 of the said Act the following shall be inserted, namely:—

Transfer of certain assets from British India to executor or administrator in country of domicile for distribution.

"41A. Where a person not having his domicile in British India has died leaving assets both in British India and in the country in which he had his domicile at the time of his death, and proceedings for the administration of his estate with respect to assets in British India have been taken under section 36 or section 37, and there has been a grant of administration in the country of domicile with respect to the assets in that country, the holder of the certificate granted under section 36 or section 37, or the Administrator General, as the case may be, after having given such notices as the High Court may by any general rule to be made from time to time prescribe, for creditors and others to send in to him their claims against the estate of the deceased, and *after* having discharged, at the expiration of the time therein named, such lawful claims as he knows of, may, instead of himself distributing any surplus or residue of the deceased's property to persons residing out of British India who are entitled thereto, transfer, with the consent of the executor or administrator, as the case may be, in the country of domicile, the surplus or residue to him for distribution to those persons."

Addition to section 64, Act II, 1874.

13. To section 64 of the said Act the following shall be added, namely:—

"The District Judge may cause to be paid out of any property of which he or such officer has charge, or out of the proceeds of such property or of any part thereof, such sums as may appear to him to be necessary for all or any of the following purposes, namely:—

(a) the payment of the expenses of the funeral of the deceased and of obtaining probate of his will or letters of administration to his estate and effects,

(b) the payment of wages due for services rendered to the deceased within three months next preceding his death by any labourer, artisan or domestic servant, and

(c) the relief of the immediate necessities of the family of the deceased,

and nothing in section 279, section 280 or section 281 of the Indian Succession Act, 1865, or in any other law for the time being in force with respect to rights of priority of creditors of deceased persons, shall be held to affect the validity of any payment so caused to be made."

Addition to Part VI, Act II, 1874.

14. To Part VI, and after section 66, of the said Act the following shall be added, namely:—

Compliance with requisitions for returns.

"67. The Administrator General shall comply with such requisitions as may be made by the Government for returns and statements, in such form and manner as the Government may deem proper."

Addition to Act II, 1874, of a Part respecting the division of the Presidency of Bengal into Provinces.

15. To the said Act, after Part VI and section 67 thereof, the following shall be added, namely:—

"PART VII.

DIVISION OF THE PRESIDENCY OF BENGAL INTO PROVINCES.

Division of the Presidency of Bengal into Provinces.

68 (1) Notwithstanding anything in the foregoing provisions of this Act, the Governor General in Council, upon the occurrence of any vacancy in the office of the Administrator General of Bengal, may, by notification in the Gazette of India,—

(a) divide the Presidency of Bengal, as defined in this Act, into so many Provinces as he thinks fit,

(b) define the limits of each of those Provinces, and

(c) appoint an Administrator General for each Province,

and, subject to the provisions of this section, the following consequences shall thereupon ensue, namely:—

(i) the office of Administrator General of Bengal shall cease to exist:

(ii) the Administrator General of a Province shall have the like rights and privileges, and perform the like duties, in the territories and dominions included in the Province as the Administrator General of Bengal had and performed as Administrator General therein:

(iii) the functions of the Government under this Act shall, as regards the territories and dominions included in a Province, be discharged by the Governor General in Council:

(iv) the functions of whatsoever kind assigned by the foregoing provisions of this Act to the High Court at Calcutta in respect of the territories and dominions included in a Province shall be discharged by such High Court as the Governor General in Council may, by notification in the Gazette of India, appoint in this behalf, and probate or letters of administration granted to the Administrator General of the Province by the High Court so appointed shall have the same effect throughout the Presidency of Bengal, as defined in this Act, or, if the Court so directs, throughout British India, as, but for the abolition of the office of Administrator General of Bengal, probate or letters of administration granted to the holder of that office by the High Court at Calcutta would have had:

(v) in the foregoing provisions of this Act the word 'Presidency' shall be deemed to include a Province, the expression 'Presidency-town' the place of sitting of a High Court appointed by the Governor General in Council under clause (iv) of this sub-section, and the expression 'Advocate General' a Government Advocate or other officer appointed by the *Governor General in Council* to discharge for a Province the functions under this Act of an Advocate General for a Presidency:

(vi) the provisions of this Act with respect to the commission of the Administrator General of Bengal shall regulate the commission payable to the Administrator General of a Province: and,

(vii) generally, the provisions of the foregoing sections of this Act with respect to the High Court at Calcutta, and the provisions of those sections or of any other enactment with respect to the Administrator General of Bengal, shall, in relation to a Province, be construed, so far as may be, to apply to the High Court and Administrator General, respectively, appointed for the Province under this section.

(*2*) Any proceeding which was commenced before the publication of the notification dividing the Presidency of Bengal into Provinces and to or in which the Administrator General of Bengal in his representative character was a party or was otherwise concerned shall be continued as if the notification had not been published, and the Administrator General of the Province in which the town of Calcutta is comprised shall for the purposes of the proceeding be deemed to be the successor in office of the Administrator General of Bengal.

(*3*) The Court of the Recorder of Rangoon shall be deemed to be a High Court for the purposes of clause (iv) of sub-section (*1*).

(*4*) Notwithstanding any division of the Presidency of Bengal, as defined in this Act, into Provinces under this section, the Administrator General of the Province in which the town of Calcutta is comprised shall be deemed to be the Administrator General for the whole of the said Presidency for the purposes of the Regimental Debts Act, 1863."

The Probate and Administration Act, 1881.

Addition of new section after section 145, Act V, 1881.

16. After section 145 of the Probate and Administration Act, 1881, the following shall be inserted, namely:—

Transfer of assets from British India to executor or administrator in country of domicile for distribution.

"145A. Where a person not having his domicile in British India has died leaving assets both in British India and in the country in which he had his domicile at the time of his death, and there *have* been a grant of probate or letters of administration in British India with respect to the assets there and *a grant of administration* in the country of domicile with respect to the assets in that country, the executor or administrator, as the case may be, in British India, after having given such notices as are mentioned in section 139 and *after having* discharged, at the expiration of the time therein named, such lawful claims as he knows of, may, instead of himself distributing any surplus or residue of the deceased's property to persons residing out of British India who are entitled thereto, transfer, with the consent of the executor or administrator, as the case may be, in the country of domicile, the surplus or residue to him for distribution to those persons."

S. HARVEY JAMES,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 1, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT., CAP. 67.

The Council met at Government House on Friday, the 31st January, 1890.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble Lieutenant-General Sir G. T. Chesney, K.C.B., C.S.I., C.I.E., R.E.
The Hon'ble A. R. Scoble, Q C, C.S I.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S I.
The Hon'ble Sir D. M. Barbour, K C.S.I.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of Vizianagram.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Churn Laha, C.I.E.
The Hon'ble Muhammad Ali Khan.
The Hon'ble R. J. Crosthwaite.
The Hon'ble Sir A. Wilson, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C.I.E.

REVENUE RECOVERY BILL.

The Hon'ble, MR. CROSTHWAITE presented the Report of the Select Committee on the Bill to make better provision for recovering certain public demands. He said:—

"This Bill was introduced more than two years ago by the Hon'ble Mr. Quinton, and, as his remarks can scarcely now be within the recollection of the

Council, I will, with Your Lordship's permission, describe briefly the scope of the measure. Its principal object is to remedy defects in the law regarding the realization of arrears of land-revenue. The various Land-revenue Acts which are now in force in the different Provinces do not provide for the realization in one Province of land-revenue which is payable in another Province. Consequently, when an arrear of land-revenue is due on account of land situate in one Province and the person from whom the arrear is due is in another Province and has property there, there is no way of enforcing the demand against the person of the defaulter or against the property which he has in the other Province. It may be that the arrear could be easily realized by summoning the defaulter or attaching his moveable property in the other Province; but, as neither of these processes can be resorted to, the Collector is obliged to have recourse to the harsher and more troublesome processes against the land on which the arrear accrued. This defect in the law may place still greater difficulties in the way of realizing a tax or other sum which is recoverable as an arrear of land-revenue. In that case, by transferring himself and his property to another Province, the defaulter may be able successfully to evade payment.

"It appears also that in the land-revenue laws in force in some Provinces there is no provision enabling the Collector of one district to realize from a defaulter in his district revenue which is payable on account of land situate in another district of the same Province. There can be no reason why an arrear of land-revenue should not, like a judgment-debt, be recoverable beyond the limits of the Province or district in which it became payable. The Bill accordingly is intended to supply these defects in the law. It provides that the Collector of one district who wishes to realize land-revenue, or a sum recoverable as an arrear of land-revenue, payable to him from a defaulter who is or has property in another district may send to the Collector of that other district a certificate stating the name of the defaulter, the amount payable by him and the account on which it is due. On receiving the certificate the Collector of the other district may proceed to recover the amount as if it were an arrear of land-revenue which had accrued in his own district. This procedure is similar to that authorized by a law in force in the Province of Bengal, and to that by which a decree of one Civil Court can be transferred for execution to another Civil Court.

"A minor matter with which the Bill deals is the realization of sums which are recoverable as an arrear of land-revenue by a public officer other than a Collector or by a local authority. As the Hon'ble Member who introduced the Bill pointed out, it may happen that the public officer or local authority by whom the sum is recoverable is unacquainted with the land-revenue law and is not in a position to enforce its provisions. The Bill therefore enables the Collector at the request of the officer or local authority to recover the sum as if it were an arrear of land-revenue which had accrued in his own district and was payable to himself.

"I will, my Lord, notice on a future occasion the amendments which have been made in the Bill by the Select Committee."

ACTS XVII OF 1864, X OF 1865, II OF 1874 AND V OF 1881 AMENDMENT BILL.

The Hon'ble MR. SCOBLE presented the Report of the Select Committee on the Bill to amend Acts XVII of 1864 (*Official Trustee*), X of 1865 (*Indian Succession*), II of 1874 (*Administrator General*) and V of 1881 (*Probate and Administration*). He said:—

"As this Bill was introduced by me at Simla, I take advantage of the presentation of the Report of the Select Committee to state briefly, for the information of the Council generally, the purposes which it is intended to accomplish.

"The first is to make certain administrative arrangements with regard to the offices of Official Trustee and Administrator General in Bengal. These will only come into effect upon the occurrence of vacancies, when the Governor General in Council will be empowered to divide the enormous territory now subject to the charge of those officers into Provinces, having Calcutta, Allahabad, Lahore and Rangoon for their respective centres, and to appoint a separate officer in whom the two offices may be combined for each Province. This pro-

posal has met with practically unanimous approval, and I cannot do better than quote the opinion of Mr. Broughton, the present Administrator General of Bengal, so far as the division of his own office is concerned. 'Assuming that the rules now in force are effectually applied to the new condition of things,' he says, 'I see no reason why other Administrators General should not be established in convenient centres with a prospect of their ultimately becoming very useful. . . . . The actual administration of estates, the collection of the assets, and the ascertaining and disposing of claims, in the place where the deceased person last resided, is the more convenient; it certainly is so in the interests of the creditors, and they, in my experience, are very largely interested in the estates of Europeans, &c., dying in India, especially with the estates of persons dying at a distance from the Presidency-towns.' Mr. Broughton, however, fears that in the beginning, and probably for some time, the Administrators in the smaller provinces would not find their offices remunerative.

"This difficulty is to some extent met by the second proposal of the Bill, to which I have already adverted, and which carries out a recommendation made by the Finance Committee that the offices of Administrator General and Official Trustee should, where possible, be amalgamated. The High Court at Calcutta deprecates any such amalgamation, on the ground that though there is 'a certain surface similarity' between the duties discharged by the offices in question, 'the objects in view are entirely different,' and that confusion, mistakes and expense would follow if a separate ministerial staff for each office were not maintained. 'No ordinary body of clerks and other subordinates,' they say, 'could be expected to understand and remember that the powers of their chief and their duties were totally different, according to the capacity in which he had the control of an estate.' In answer to this objection it seems sufficient to say that the two offices have already been combined for some years in Madras and Bombay without any evil or inconvenient result; and that the combination is not compulsory, but permissive. Mr. Broughton says it would be quite impossible now to amalgamate the office of Administrator General with that of Official Trustee in Calcutta, inasmuch as the time of the latter officer is, he believes, fully occupied. If that is the case, the offices will remain separate in the future as in the past. The Bill imposes no necessity for their combination.

"The third proposal of the Bill is to add Upper Burma to the domain of the Administrator General of Bengal, and British Baluchistan to that of the Administrator General of Bombay. The original proposal was to place both districts under the former officer; but his Bombay colleague has given three good reasons why British Baluchistan would be more appropriately attached to the Bombay than the Bengal Presidency, and the Select Committee has altered the Bill accordingly.

"The next proposal was not in the Bill as originally drafted, but has been introduced in Select Committee, and relates to the remuneration of the Official Trustee. Two different modes are provided under the present law for fixing his commission. He is entitled to make his own terms in regard to all trusts non-existing at the time when he consents to act; but in regard to subsisting trusts he is limited to a rate of commission fixed by section 11 of Act XVII of 1864. This scale, says Mr. Miller, the Official Trustee of Bengal, is so low as to be non-remunerative save in trusts of large amount; and the consequence is that the object of the Legislature in constituting the office is defeated by the officer declining to act. Even if beneficiaries are desirous to pay an adequate remuneration to make it worth the while of the Official Trustee to undertake such trusts, the provisions of the law preclude him from accepting any such proposal; and the usefulness of the office is thus greatly impaired. To remedy this inconvenience, the Select Committee propose to empower the High Court, in making an order for the transfer of any subsisting trust to the Official Trustee, to allow a higher rate of remuneration than that fixed by the Act should the circumstances of the case render it proper to do so.

"Another new proposal in the Bill as amended relates to section 64 of the Administrator General's Act, which provides that when any person not belonging to certain excepted classes dies, leaving assets within the limits of the jurisdiction of a District Judge, the District Judge shall report the circumstance without

delay to the Administrator General of the Presidency, and 'shall retain the property under his charge,' or appoint an officer to take and keep possession of it, until the Administrator General has obtained letters of administration, or some other person has obtained such letters or a certificate under the Act, 'when the property shall be delivered over to the person obtaining such letters or certificate, or, in the event of a will being discovered, to the person who may obtain probate of the will.' It is obvious that a strict construction of this section, which mainly affects Europeans, might work great hardship, especially where the deceased had left a widow or children. The Select Committee has therefore added a proviso to the section, enabling the District Judge to do such acts as may be done by any person who intermeddles with an estate without thereby making himself an executor of his own wrong; that is to say, he may pay the expenses of the funeral, and provide for the immediate necessities of the family and property of the deceased; and, in addition, he may pay servants' wages to a limited extent, and advance such funds as may be necessary for the purpose of obtaining probate or administration.

"Lastly, the Bill proposes to enable an executor or administrator in British India to remit to the proper representative of the deceased's estate in the country of his domicile any residue or surplus of the Indian estate for distribution among the persons entitled thereto outside British India. This will admittedly be a great convenience, especially in the case of small estates. My learned friend, Mr. Latham, the Advocate General of Bombay, proposed to make it obligatory to remit the balance if the executor or administrator of the domicile so required; but the Select Committee agree with the Bombay Government in thinking that 'the existing law affords a sufficient remedy in case of failure of duty on the part of the local administrator,' and that to give a discretionary power in such cases will be practically sufficient."

PREVENTION OF CRUELTY TO ANIMALS BILL.

The Hon'ble MR. HUTCHINS moved that the Bill for the Prevention of Cruelty to Animals be referred to a Select Committee consisting of the Hon'ble Mr. Scoble, the Hon'ble Muhammad Ali Khan, the Hon'ble Mr. Halliday and the Mover, with instructions to report within six weeks.

The Motion was put and agreed to.

FACTORIES ACT, 1881, AMENDMENT BILL.

The Hon'ble MR. SCOBLE moved for leave to introduce a Bill to amend the Indian Factories Act, 1881. He said:—

"When the Indian Factories Act was passed in 1881, its provisions were limited strictly to those points for which legislation had been shown to be necessary; and the present measure, in like manner, embodies only such amendments and additions as the experience of nine years has proved to be clearly desirable. Much attention has been given in the meantime both in India and in England to the working of the Act, and the condition of the operatives who are affected by it. In 1884 the Bombay Government appointed a Commission to carefully consider the subject in all its bearings, and that Commission presented an exhaustive report in the following year. In 1887 Mr. Jones, who had been Inspector of Factories at Bombay, prepared a special report on Indian factories at the request of Mr. Redgrave, the Chief Inspector of Factories in England, which was printed as an appendix to the general report of that officer for the year. Questions have been asked in the House of Commons as to the hours of labour of Indian operatives, and it has more than once been suggested that it would be expedient to extend the provisions of the English Factory Acts to this country. The Government of India on its part has been occupied in making enquiries of Local Governments and other authorities as to the particulars in which the existing law has been shown to be defective, and as to the restrictions on the employment of labour which could fairly be introduced with a due regard to the interests of the operatives themselves, and without unnecessary interference with the development of manufacturing industries in India.

"It may, I think, be at once admitted that the English Factory Acts are inapplicable, as regards many of their provisions, to the conditions of labour in Indian factories. Mr. Jones, who speaks from experience as an Inspector in both countries, states his opinion that 'the English Factory Acts could not with fairness be put in force in India, the condition of the country, climate and people being so different.' In a despatch to the Secretary of State of 5th March, 1889, which has been laid before Parliament, the Government of India wrote :—

'It is a well-attested fact that the employés in Indian factories reach a standard of comfort and content which is not attained by persons in their own rank of life who are engaged in pursuits of a different nature. Machinery moreover is, owing to the comparative absence of competition, driven in the factories in India at a pace so slow that it would not be tolerated in England, and it is estimated that in many of the mills in India about twice as many operatives are employed as would be employed in mills of the same capacity in England It follows that the work of the operative in an Indian factory is far more desultory and less exhausting than that of an operative working in England, and that provisions which are rendered necessary by the exacting nature of the labour in English mills are not demanded in the interest of the Indian operatives, who would indeed be prejudicially affected by them.'

"Holding this opinion, it has become the duty of the Government to consider, in the light of the great mass of evidence which has been collected and placed at their disposal, the various suggestions which have been made for the amendment of the Act; and the result of this consideration is contained in the Bill which I now ask leave to introduce. Our proposals are eight in number :—

(1) to extend the operation of the Act to factories in which not less than twenty persons are employed;
(2) to raise the minimum age at which children may be employed in any factory from seven to nine years;
(3) to limit the hours of employment for women to eleven hours a day;
(4) to secure to women, as well as to children, proper intervals for food and rest during the day, and not less than four days holiday in each month;
(5) to secure a proper supply of water for the use of operatives;
(6) to ensure proper ventilation and cleanliness in factories;
(7) to prevent overcrowding likely to be injurious to health;
(8) to give Local Governments greater power to obtain returns and make rules for the purpose of carrying out the objects of the Act.

"I will not now detain the Council by stating at length the grounds on which these proposals are supported. I shall have an opportunity of doing so, if necessary, at a later stage. They are, I venture to think, simple and moderate, and will, I hope, be accepted as sufficient by this Council, as well as by the industrial community generally."

The Motion was put and agreed to.

The Hon'ble MR. SCOBLE also introduced the Bill.

The Hon'ble MR. SCOBLE also moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in the local official Gazettes in English and in such other languages as the Local Governments think fit.

The Motion was put and agreed to.

The Council adjourned to Friday, the 14th February, 1890.

S. HARVEY JAMES,
Secretary to the Govt. of India,
Legislative Department.

FORT WILLIAM;
The 31st January, 1890.

SUPPLEMENT TO

The Gazette of India.

No. 5.] CALCUTTA, SATURDAY, FEBRUARY 1, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN THE BOMBAY PRESIDENCY (EXCLUDING SIND) FOR 1888-89.

No. 15 I., dated Calcutta, the 29th January 1890.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter from the Government of Bombay, Public Works Department, No. 124 W. I.—2114, dated the 7th December 1889, forwarding the above Report, and the Resolution of the Local Government reviewing it.

OBSERVATIONS.—The total number of works for which Capital Accounts were kept was 40 against 39 in the preceding year, the difference being due to the inclusion of the Gokak Canal Storage Works. The Capital outlay incurred is shown in the following statement:—

		Number of works.	Expenditure, 1888-89.			Total expenditure, direct and indirect, to end of 1888-89.
			Direct.	Indirect.	Total.	
Major Works.			Rs.	Rs.	Rs.	Rs.
Protective Works	In operation	3	3,64,358	12,863	3,77,221	68,79,092
	In abeyance	2	730	22	752	1,01,067
	Total	5	3,65,088	12,885	3,77,973	69,80,159
Productive Works	In operation	7	67,898	3,264	71,162	1,04,41,935
Minor Works. (Of which Capital and Revenue Accounts are kept.)	In operation	25	37,123	8,878	46,001	57,49,621
	Under construction	2	1,06,588	2,732	1,09,320	2,48,909
	In abeyance	1	1,886	107	1,993	1,86,606
	Total	28	1,45,597	11,717	1,57,314	61,85,136
	GRAND TOTAL	40	5,78,583	27,866	6,06,449	2,36,07,230

2. The principal expenditure was again in connexion with the Nira Canal, on which the outlay was Rs. 3,70,638. Five more miles of main canal were opened and good progress was made with the distributaries, the additional area brought under command amounting to 32,285 acres. Rs. 43,920, of which, however, only Rs. 17,527 on works, were spent on the Mutha Canal. The expenditure on the Gokak Storage Works was Rs. 69,294 and on the Parsul Tank Rs. 40,026. In accordance with the suggestion made in paragraph 3 of the Review on the Report for 1887-88, the works for which Capital and Revenue Accounts are kept have now been put in consecutive order and given distinguishing numbers throughout. Reference to them is thereby greatly facilitated.

3. The gross revenue collected and the working expenses for the year are shown in the following statement:—

	Number of works.	Gross Revenue of 1888-89.			Working Expenses of 1888-89.	Net Revenue.	Percentage of Net Revenue on Capital Outlay.
		Water rates, direct and indirect.	Other receipts.	Total.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Major Works, Protective	3	17,972	5,579	23,551	36,315	—12,764	*Nil.*
" " Productive	7	1,78,527	1,15,305	2,93,832	1,29,861	1,63,971	1·57
Minor Works of which Capital and Revenue Accounts are kept	25	51,954	5,813	57,767	71,266	—13,499	*Nil.*
Total of 1888-89 .	35	2,48,453	1,26,697	3,75,150	2,37,442	1,37,708	0·58
Total of 1887-88 .	35	2,25,869	1,17,931	3,43,800	2,44,385	99,415	0·43
Minor Works for which only Revenue Accounts are kept, 1888 89	...	5,25,162	395	5,25,557	1,57,647	3,67,910	...
Minor Works for which only Revenue Accounts are kept, 1887-88	...	5,22,814	639	5,23,453	1,78,089	3,45,364	...

These figures compare favourably with those for the previous year. The increase in gross revenue under Works for which Capital Accounts are kept is Rs. 30,875, and there is a decrease in working expenses of Rs. 10,073, making the improvement in the net revenue Rs. 40,948. The result is a return of 0·58 per cent. on the Capital outlay. If, however, the receipts of the Mutha Canal were excluded from the calculation, the result for the remaining 34 works would be a loss of Rs. 5,220. The interest charges to the end of the year show, for the 40 works, a deficit of Rs. 73,70,598.

4. The Revenue properly due to irrigation, as actually collected and as assessed during the year, is compared in the following table:—

	Number of works.	Irrigation Revenue, direct and indirect, actually collected in		Irrigation Revenue, direct and indirect, assessed in		Area irrigated.		Average Rate assessed per acre.	
		1887-88.	1888-89.	1887-88	1888-89.	1887-88.	1888-89	1887-88.	1888-89.
		Rs.	Rs.	Rs.	Rs.	Acres.	Acres.	Rs.	Rs.
Protective Major Works .	3	12,098	17,972	22,603	44,815	11,471	28,500	1·97	1·57
Productive " " .	7	1,51,613	1,76,712	2,57,665	2,89,396	19,701	24,557	13·07	11·78
Minor Works . . .	25	61,803	50,164	59,442	70,149	15,015	26,138	3 95	2·68
Minor Works of which only Revenue Accounts are kept	...	5,22,814	5,25,162	7,74,885	7,81,722	143,926	143,683	5 38	5·44

The increase in the irrigated area and the increase in the assessments of the year (part of which will be collected in 1889-90) as compared with the collections (which are partly based on the assessments of the preceding year) are mainly due to the spread of irrigation under the Nira canal and the defi-

ciency of rain in the cold weather of 1888-89, which necessitated the application of water to the Jowari and other Rabi crops.

But the total area irrigated, even under the exceptional circumstances of the season, only amounted to a small proportion of the area irrigable, which is 512,301 acres and to a still smaller fraction of the area commanded, which is 911,816 acres. The supply was in some cases unequal to the demand, and applications for water for 700 acres of land under the Mutha Canal had consequently to be refused.

5. In paras. 4 and 6 of the General Remarks which preface the report, the distinction drawn between the net revenue actually collected, which is referred to in the former paragraph, and the net assessed revenue to which the latter relates, is not clearly marked.

6. The unrealised demands at the beginning of the year were Rs. 29,824, and at its close Rs. 34,806. In the case of the Mhasvad Tank Rs. 7,707 remained unrealised out of a demand of Rs. 12,096, and Rs. 14,010 was outstanding on the Mutha Canal.

7. The distribution of the working expenses for the year is shown in the following statement:—

		1889-89.							1887-88.	1886-87.
	Number of works.	Establishment for Revenue management.	Maintenance Establishment.	Civil charges for collection.	Works and Repairs.	Miscellaneous, Plantations and Tools and Plant.	Indirect charges.	Total.	Total.	Total.
Major Works.										
Protective Works . . Rs. .	3	5,258	5,614	1,099	20,356	2,466	1,522	36,315	38,353	35,854
Productive Works . . „ .	7	16,421	18,761	9,957	71,658	6,798	4,926	1,28,521	1,37,511	1,34,198
Minor Works.										
Works of which Capital and Revenue Accounts are kept . „ .	25	14,074	9,660	2,821	36,039	3,563	3,319	69,476	68,521	69,325
Total .	35	35,753	34,035	13,877	1,28,053	12,827	9,767	2,34,312	2,44,385	2,39,417
Area irrigated . Acres .	...	...	..	...	...	...	...	79,195	46,187	42,628
Per acre irrigated . . Rs. .	...	...	...	...	...	...	...	2·95	5·29	5·61
Minor Works of which only Revenue Accounts are kept . „ .	...	48,429		52,529	55,625	1,064	...	1,57,647	1,78,089	2,47,601
Area irrigated . . Acres .	...	...	...	...	...	...	...	143,683	143,926	141,856
Rate per acre . . . Rs.	...	...	...	...	...	...	...	1·09	1·23	1·74

The large increase in the irrigated area under Major and Minor Works necessarily caused a considerable decrease in the average rate of working expenses per acre.

8. The principal crops for which water was required during the year were—

	Acres.
Jowari	20,272
Wheat	14,854
Sugarcane	8,820

The increase in cultivation of the two latter is satisfactory as proving a demand for irrigation which is steadily growing, and which will, to a large extent, be independent of the character of the seasons. The demand on account of jowari, bajri, and gram, must always be fluctuating, as when the

rainfall is good, little demand for water on account of these is likely to arise. The area under rice fell from 5,811 acres to 3,886 acres.

9. The average water-rates per acre were Rs. 1·38 for Protective works, Rs. 7·17 for Productive works, and Rs. 2·46 for Minor works for which Capital Accounts are kept. The rates levied on the Mutha Canal ought, however, to be excluded from any general comparison, for as much as Rs. 50 an acre is paid for a perennial flow on land under sugarcane situated within the Poona Cantonment, and Rs. 25 an acre for land within a radius of 8 miles. The rates levied on the three Protective works were Rs. 8 for a perennial, Rs. 3 for an eight months, and Rs. 1-4 for a three months' flow.

10. In reviewing last year's Report the Government of India drew attention to the question of the revision of the water-rates, and those in force prior to 1883-84 have been, under the sanction of the Secretary of State, re-introduced with effect from the commencement of the current official year. The reduction in rates was introduced on the suggestion of the Secretary of State, in order to stimulate the cultivators to take the water, and to ensure the more complete utilization of the supply available. The results, however, have not answered the anticipation. In dry years the cultivators will take all the supply that can be furnished and will pay the full price for it. In good years they will not take more than a very limited quantity at any price. The concession has now been in force for six years instead of the five years originally contemplated, and the old scale, with a few unimportant alterations, has been re-imposed for a period of five years on all works except the Nira Canal, Mhaswad Tank and Koregaon Tank, in which cases the guaranteed period has not yet expired, and the Medleri and Assundi Tanks, on which a continuation of the reduced rates has been sanctioned for one year more.

11. But in view of the indifferent financial position of the Bombay Irrigation Works it is no less important that the working expenses should be diminished than that the revenue should be augmented. In last year's Review it was noticed with approval that considerable reduction had been effected in the cost of Establishment, and the Report for 1888-89 shows that further reductions were made during that year. The percentage charge for Establishment on account of Capital works was slightly more than in 1887-88, due to increased outlay, but there was a reduction in the charge for Establishment on account of Revenue expenditure from Rs. 1,57,268 to Rs 1,18,217, or 24 83 per cent. But as the Revenue expenditure on works and repairs amounted to only Rs. 1,92,651, the proportionate charge for Establishment was 61·36 per cent., and there can be little doubt that opportunity exists for still further reductions.

12. In para. 10 of last year's Review the Government of Bombay was invited to consider whether in view of securing a larger return on the outlay it might not be advisable either to close or to make over to the District authorities such works as could not be profitably maintained under the present system. This is a matter to which attention must again be directed. For instance, the Muchkundi Tank, on which the Capital charges amount to Rs. 1,54,232, only irrigated two acres, while Rs. 373 were spent on its upkeep, and unless considerable improvement can be looked for in this and similar works, it seems useless to continue to incur expenditure on their maintenance.

13. The daily consumption of water during the year in the Cantonment and Civil station of Poona which are supplied by the Mutha Canal amounted to an average of 20·56 gallons per inhabitant for a population of 36,000. The total daily consumption has increased by nearly 200,000 gallons since 1883-84. The Poona Municipality pays for the water it uses a fixed yearly charge of Rs. 10,000, which is Rs. 41,328 less than the value of the water even at the reduced rate of three annas per 1,000 gallons, which is charged to hospitals and markets and is half the ordinary rate. From the large average consumption it seems probable that a considerable amount of waste takes place, which the system of fixed payment by the Municipality must tend to encourage. In view of the fact mentioned in paragraph 6 that water required for 700 acres of land had to be refused, economy in the distribution of the available supply is essential, and the Government of Bombay is invited to reconsider the propriety of a concession which benefits the Municipality at the expense of the general tax-payer and of the Imperial Treasury.

14. The cost of crop measurements is high in many cases. For the Gokak Canal an establishment costing Rs. 788 was entertained, which it is stated would suffice for a larger area than that irrigated. The maintenance of a permanent establishment for this duty would seem to be unnecessary.

15. In Table I. E., figures are given for each work indicating the irrigating duty of water per cubic foot per second, but the results obtained are too divergent to afford much basis for comparison. In the reports of the individual works, the duty for a 4 months' supply taken from the average discharge of five distributaries on the Nira Canal is 188 acres per cubic foot per second, but the nature of the crops irrigated is not stated. The total quantity of water consumed in bringing to maturity a wheat (khapla) crop is stated to vary between 55,600 cubic feet used by a skilled cultivator on good land to 136,000 by a man not accustomed to irrigation and on shallow soil. This is equivalent to a duty of from 76 to 186 acres per cubic foot per second for a four months' flow. For sugarcane, under the same conditions, one cubic foot per second was found to irrigate 43 acres. The results of observations to determine the evaporation from the surface of reservoirs are also recorded; they vary from 4½ feet to 6½ feet annually, or from 0·12 to 0·18 inches per diem.

16. The Report is for the first time illustrated by maps. It was received by the Government of India on the 12th December 1889, which is five days earlier than in the previous year.

ORDER.—Ordered, that copies of this Resolution and of the Report be forwarded to the Finance and Commerce and the Revenue and Agricultural Departments for information.

Ordered also, that copies of this Resolution be forwarded to the Government of Bombay for information and guidance, and that copies of the Report and of the Resolution be forwarded to the Local Governments and Administrations in the Public Works Department, noted in the margin, for information.

The Governments of Madras, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, Burma, and Coorg.
The Residents at Hyderabad and Mysore.
The Agents to the Governor General in Central India and Rajputana.

Ordered further, that this Resolution and the Resolution by the Local Government be published in the Supplement to the *Gazette of India*, and that copies of this Resolution be forwarded to Her Majesty's Secretary of State for India.

J. G. FORBES, *Colonel, R.E.,*
Deputy Secy. to the Govt. of India.

No. 124 W. I.—2114, dated 7th December 1889.

RESOLUTION—By the Government of Bombay, P. W. Dept.

Letter from the Superintending Engineer, Central Division, No. 2520, dated 4th November 1889.

Forwards the Revenue Report of Irrigation Works in the Deccan and Gujarat, Parts I and II, for 1888-89, with maps.

RESOLUTION.—The report is as usual divided into two parts, of which the first relates to works for which Capital and Revenue Accounts are kept, and the second to those for which only Revenue Accounts are kept. The first includes entirely new works and restorations or extensive improvements to old works undertaken within the last 25 or 26 years; the second includes the old works, mostly tanks and weirs, throughout the country, which are maintained and kept in repair by the Public Works Department, and to which minor improvements are effected from time to time.

2. The arrangement of Part I has been modified to meet suggestions made by the Government of India in their review of last year's report, and the change is a decided improvement.

3. The following is a brief summary of the operations of the year contrasted with the corresponding figures of the previous year :—

		1888-89.	1887-88.	Increase.	Decrease.
CLASS I.—WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—					
Capital Expenditure	Rs.	6,06,449	5,75,655	30,794	...
Area irrigated	Acres.	79,195	46,187	33,008	...
Revenue . Assessments	Rs.	4,14,153	3,49,512	64,641	...
Revenue . Realizations	„	3,71,545	3,43,445	28,100	...
Working Expenses	„	2,34,312	2,44,385	...	10,073
Net Revenue calculated on Assessments	„	1,79,841	1,05,127	74,714	...
Do. do. Realizations	„	1,37,233	99,060	38,173	...
CLASS II.—WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT—					
Area irrigated	Acres.	143,683	143,926	...	243
Revenue Receipts	Rs.	5,25,557	5,23,453	2,104	..
Expenditure	„	1,57,647	1,78,089	...	20,442
Net Revenue	„	3,67,910	3,45,364	22,546	...
TOTAL—					
Area irrigated	Acres.	222,878	190,113	32,765	...
Revenue Receipts	Rs.	8,97,102	8,66,898	30,204	...
Working Expenses	„	3,91,959	4,22,474	...	30,515
Net Revenue	„	5,05,143	4,44,424	60,719	...

4. Taking these figures together, the comparison of results is satisfactory. The increase in area irrigated was wholly, and in revenue receipts was principally, in Class I Works, and will be dealt with under that head. The decrease in Working Expenses is a specially satisfactory feature, as it has been effected almost entirely by reductions in the establishment charges, which, notwithstanding a largely increased outlay on the repair of Class II Works, has resulted in the considerable saving in total outlay shown. The working expenses now amount to 44 per cent. of the revenue, as compared with nearly 49 per cent. in the previous year. The proportion is still very high, but improvement may be anticipated when the longer works have had a longer time to develope, and when the full water-rates, which have been re-imposed, take effect.

CLASS I.—WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

5. The number of Class I Works in operation remains the same as in the previous year, the Chankapur and Maladevi Tanks and Gokak Canal, 2nd section, being still in abeyance, and the Parsul Tank still in progress. The Gokak Canal Storage works, commenced during the year, are for the present shown as a separate work in the class 'Works in Progress'.

6. The Capital outlay during the year (Rs. 6,06,449) was principally on the Nira Canal, which work made considerable progress, an additional area of 32,285 acres having been brought under command of the canal, and the storage having been increased to 478 millions of cubic feet, the full ultimate capacity being 5,500 millions.

7. The following is an abstract of the Capital Account :—

		Number of Works.	Expenditure, 1888-89. Direct.	Indirect.	Total.	Total Expenditure, Direct and Indirect, to end of 1888-89.
Major Works.			Rs.	Rs	Rs	Rs.
PROTECTIVE WORKS	In operation	3	3,64,358	12,863	3,77,221	68,79,092
	In abeyance	2	730	22	752	1,01,067
	Total	5	3,65,088	12,885	3,77,973	69,80,159
PRODUCTIVE WORKS	In operation	7	67,898	3,264	71,162	1,04,41,935
MINOR WORKS	In operation	25	37,123	8,878	46,001	57,49,621
	In progress	2	1,06,588	2,732	1,09,320	2,48,909
	In abeyance	1	1,886	107	1,993	1,86,606
	Total	28	1,45,597	11,717	1,57,314	61,85,136
GRAND TOTAL		40	5,78,583	27,866	6,06,449	2,36,07,230

8. The gross area under command was 911,816, as compared with 911,129 acres in the previous year, while the net irrigable area was 512,301, as compared with 480,021, or an increase of 32,280 acres, the whole of which was on the Nira Canal, as previously noted.

9. The financial results of the year by main heads were as follows :—

	Area irrigated.	Revenue realised.			Working Expenses.	Net Revenue.
		Direct Receipts.	Share of Land Revenue.	Total.		
CLASS I.—Works for which Capital and Revenue Accounts are kept.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.
Major Works. Protective Works .	28,500	23,551	...	23 551	36,315	—12,764
Productive do.	24,557	2,86,567	5,450	2,92,017	1,28,521	1,63,496
Total .	53,057	3,10,118	5,450	3,15,568	1,64,836	1,50,732
Minor Works	26,138	51,634	4,343	55,977	69,476	—13,499
Total Class I. .	79,195	3,61,752	9,793	3,71,545	2,34,312	1,37,233

The figures in para. 3 show that, in comparison with the previous year, there was an increase in area irrigated of 33,008 acres, and in gross revenue of Rs. 28,100: the working expenses show a decrease of Rs. 10,073 and the net revenue an increase of Rs. 38,173.

10. The most noticeable feature in this comparison is the increase in area irrigated, which amounts to over 71 per cent. It is attributable generally to scanty and deficient rainfall, the average of 33 stations having been 19·65 as compared with 26 35 inches, the average in the previous year. The increase in irrigation was largest on the Nira Canal (13,031 acres) : that and the other two protective works, which are the most recently opened of those now in operation, together account for 17,029 acres out of the total increase of 33,008 acres. The balance was fairly distributed over the remaining works scattered throughout the Presidency, so that the benefits they conferred as protective works to counteract the effect of drought or deficient rainfall were widespread. Only one of the works shows a serious decrease—the Khari Cut in Gujarat—which is accounted for by the failure of the supply, and indicates the necessity for storage works to assist that work.

11. It is of some importance to note the degree of usefulness of the works in a season of deficient rainfall, as it establishes the argument for their maintenance in a state of readiness to meet such a contingency even at an apparent annual loss in expenditure for their upkeep. To take as examples the Jamda Canals and Pravara River Works (Lakh and Ojhar Canals) —in the five years ending 1887-88, these works taken together irrigated a total area of 20,154 acres, or an average of 4,031 acres, the rainfall having varied in this period from a maximum of 38·69 in 1883-84 (on Ojhar Canal) to a minimum of 21·73 in 1885-86 (on Lakh Canal): in the same period the gross receipts were Rs. 58,313, and working expenses Rs. 85,068, showing a loss of Rs. 26,755, or an average of Rs. 5,351 per annum. In 1888-89, with a rainfall of from 12·69 (on Lakh Canal) to 16·62 inches (on Jamda Canals), the area irrigated was 9,912 acres, and the value of the crops, according to Statement III E., was Rs. 2,84,067. With such an extremely deficient rainfall, it is not an exaggerated view to give the works credit for nearly the whole value of the crops irrigated : the report on the Jamda Canals states that the crops outside the limits of the canal area entirely failed. The direct loss to Government in the maintenance of the works was thus trifling, in comparison with their effect in improving the agricultural outturn, and indirectly benefiting the districts by affording a plentiful water-supply for drinking purposes, as well as increasing the fodder and food supply. In 1888-89 the loss on the working of these three canals amounted to Rs. 3,716*, which includes book and indirect charges as well as the cash expenditure on their repairs†: if the latter only were taken into account, the result would of course be much more favourable. It should also be noted that the deficit is entirely due to the extremely low water-rates charged, which averaged only Rs. 1·58 per acre.

	Rs.
*Assessments as per Statement IV C .	16,580
Working Expenses	20,296
Loss .	3,716
†*Book Charges*—	
Share of Public Works and Land Revenue Establishments and Leave and Pension Allowances . . .	9,942
Cash Expenditure—	
Repairs, Tools and Plant and plantations	10,354
	20,296

12. Generally the results of the year's experience go far to establish the proposition that the works which give the worst financial results are often those of greatest assistance in years of scarcity, and the importance of their maintenance as protective works for such a purpose can hardly be exaggerated.

13. Another important feature in the comparison of results is the decrease in working expenses. The charges under this head have in previous years been steadily growing as will be apparent from the following statement :—

	Rs.
1882-83	1,66,870
1883-84	1 70,089
1884-85	1,92,612
1885-86	2,10 686
1886-87	2,39,417
1887-88	2,44,385

and both this Government and the Government of India have continually urged the necessity for measures to reduce the charges. It is satisfactory therefore that in 1888-89, notwithstanding the expansion of irrigation and increased usefulness of the works, the working expenses amounted to Rs. 2,34,312, showing a decrease of Rs. 10,073, as compared with the previous year. Of this decrease, Rs. 6,607 was in the outlay on repairs, and Rs 4,985 was in the charges for Public Works Establishment.

14. As regards the latter item, the subject calls for some further comment. In the review of the report for 1887-88, it was shown that the amalgamation of duties and reductions effected under the orders of this Government had resulted in reducing the Establishment charges against the Capital and Revenue Accounts of Irrigation Works in the Deccan and Gujarat from Rs. 3,52,765 to Rs. 2,73,481, or by 22 per cent., and it was anticipated that the figures for 1888-89 would shew a still further reduction. This result has been fully realized, as will appear from the following abstract :—

	1886-87. Rs.	1887-88. Rs.	1888-89. Rs.
Establishment charges debited to—			
CLASS I WORKS—			
Capital Account	1,53,143	1,16,213	1,22,818
Revenue Account	75,985	74,773	69,788
Total	2,29,128	1,90,986	1,92,606
CLASS II WORKS—			
Revenue Account	1,23,637	82,495	48,429
GRAND TOTAL	3,52,765	2,73,481	2,41,035

The charge in 1888-89 shows a decrease of Rs. 32,446, as compared with 1887-88, and of Rs. 1,11,730 as compared with 1886-87, and the total reduction has thus amounted to over 31 per cent.

15. In the preface to the Public Works Administration Report, 1888-89, it was shown that the total reduction had amounted to Rs. 2,11,689 : of this amount Rs. 1,43,467 is the total saving under the head Irrigation, of which, as shown above, Rs. 1,11,730 goes to reduce the charges affecting the finances of the irrigation works in the Deccan, the balance being partly under the head Agricultural Works and partly in the debits to works in Sind. That the works in the Deccan and Gujarat share in larger proportion is of course due to the principal economies having been effected in the establishments employed in those districts.

16. This very large reduction so materially improves the financial position that, should the works develope in usefulness as they promise to do, it may be anticipated that funds will be found for constructing other works of a character similar to the Nira and Mutha Canals or the Mhaswad Tank, whereby an undoubted advance in the material prosperity of the country will be effected. Another step in this direction, because calculated to improve the revenue results of the existing works, has lately been taken by the re-imposition of the full rates formerly levied for irrigation, which were abated in 1883-84 under what has proved the mistaken impression that they were perhaps deterrent. This subject is alluded to in para. 10 of the Superintending Engineer's report, but will naturally be dealt with fully in the report for the current year. In the case of the Mutha Canals, the new scale of rates came into partial operation during the year 1888-89.

17. The direct receipts amounted to Rs. 3,61,752, as compared with Rs. 3,33,642 in the previous year, an increase of Rs. 28,110. The assessments of *Direct* Revenue amounted to Rs. 4,04,360 as compared with Rs. 3,39,710, an increase of Rs. 64,650, of which Rs. 60,165 was in water-rates and Rs. 4,485 in other receipts. Under Indirect Receipts there was a trifling decrease.

18. The details of the assessments were as follows :—

	Direct Revenue.			Indirect Revenue.	Total.
	Water-rates	Other receipts.	Total		
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Works—					
Protective Works	39,330	5,485	44,815	...	44,815
Productive Works	1,75,994	1,13,402	2,89,396	5,450	2,94,846
Total	2,15,324	1,18,887	3,34,211	5,450	3,39,661
Minor Works	64,386	5,763	70,149	4,343	74,492
GRAND TOTAL	2,79,710	1,24,650	4,04,360	9,793	4,14,153

19. The average water-rates per acre were—

	1888-89. Rs.	1887-88. Rs.
Protective Works	1·38	1·45
Productive Works	7 17	7·52
Minor Works	2·46	3·65
All taken together	3·53	4·75

The decrease in average rates was due to the increase in the proportion of inferior crops paying low rates on account of the drought. Water was given free for an area of 4,314 acres on the Nira and Mhaswad Tank Canals, owing to the recent opening of the works.

As remarked in para. 16, the water-rates have been raised with effect from 1889-90, and improvement in the average rates will result. The effect of this measure must be watched with care, and it will be convenient if the report for 1889-90 and subsequent years is accompanied by a statement showing areas and water-rate assessments according to the system of classification adopted in fixing the scale of water-rates

20. The principal crop irrigated was Jowar, which, with Bajri, forms 34 per cent. of the total area irrigated. The increase in the areas of these crops is explained by the scanty rainfall. Wheat, next in order of importance as regards area, shows a large increase as compared with the previous year, and there is a satisfactory extension of the areas of sugarcane, gram and ground-nut. Rice shows a decrease due to the failure in the supply to the Khari Cut and the deficient supply in the Hathmati Canal : omitting these two works, there was an increase in this crop of 600 acres.

The total estimated value of the crops irrigated is shown as Rs. 42,73,519.

21. The assessments under other receipts—*Direct Revenue*—compared with those of the previous year as follows :—

	1888-89. Rs.	1887-88. Rs.
Plantations	14,690	16,620
Water-power	7,050	7,050
Water-supply to towns	90,510	87,5 2
Miscellaneous	12,400	8,983
	1,24,650	1,20,165

The decrease in receipts from plantations is not explained. Of the receipts from water-supply to towns, Rs. 87,408 was from the Poona supply and Rs. 2,881 from Sholapur : the figures for Karad supplied from the Krishna Canal are not separately given.

22. The balance of demands unrealized at the commencement of the year is shown as Rs. 29,824, as compared with Rs. 29,851 shown in the report for 1887-88. The difference, though unimportant, should have been explained. The state of the collections was as follows :—

	Rs.	Rs
Balance of demands unrealized at the commencement of the year		29,824
Demands of the year :—		
Rabi, 1887-88	41,663	
Kharif, 1888-89	2,07,302	
Miscellaneous Receipts	1,24,650	
		3,73,615
Total		4,03,439
Deduct—Remissions		3,751
Net Total		3,99,688
Amount unrealised at the close of the year		34,806
Actual receipts of the year		3,64,882
Add—Share of Land Revenue		9,793
		3,74,675
Deduct—Refunds of Revenue		3,130
Revenue realized as per paras. 3 and 9		3,71,545

The remissions and refunds together amount to Rs. 6,881 : there is no explanation regarding either—an omission which should be supplied in future reports. The area granted free on the Nira and Mhaswad Tank Canals appears to have not been included in the accounts of assessments. There is an increase in the amount unrealized at the close of the year : of the total (Rs. 34,806), Rs. 14,010 is on the Mutha Canals, and it is explained to be chiefly on account of water-supply. The attention of the Collectors concerned should be invited to the outstandings on the Mhaswad Tank, Krishna Canal, and Maini Tank.

23. The loss on the three Protective Works, the most important of which (the Nira Canal) is still in an incomplete state, amounted to Rs. 12,764, or Rs. 7,677 less than in 1887 88, and the profit on the Productive Works was Rs. 1,63,496, or an improvement of Rs. 42,130. The interest account during the year stood accordingly thus :—

	Rs.	Rs.	Rs.
Protective Works	2,63,748+	12,764=	2,76,512
Productive Works	3,97,543−	1,63,496=	2,34,047
Total	6,61,291−	1,50,732=	5,10,559

The amount at debit on account of interest was thereby increased to Rs. 73,70,598, of which Rs. 16,86,621 is on account of Protective Works.

24. The Mutha Canals continue to show improvement in the results, the net revenue having been Rs. 1,45,583, as compared with Rs. 1,21,827 in 1887-88, and Rs. 1,07,329 in

1886-87, and Rs. 83,181 in 1885-86. These figures are exclusive of the credit due to the works for the saving effected in the outlay formerly incurred by Government for the supply of water to the troops. This saving amounted in 1888-89 to Rs. 21,443. The report claims that credit should likewise be afforded for the full value of water supplied, under special sanction of Government, either free or at reduced rates: this, it is estimated, would add Rs. 47,270 to the receipts, and the total net receipts would thereby be increased to Rs. 2,15,353* or 3·45 per cent. on the gross Capital outlay to the end of the year, which stood at Rs. 62,45,581.

* *Direct Receipts*—		Rs.
Assessments		2,16,112
Indirect—	Rs.	
Saving to Government . . .	21,443	
On account of free grants and of supply at reduced rates . .	47,270	68,713
		2,84,825
Deducting Working Expenses		69,468
		2,15,357

25. Remarks are made regarding the state of the Ekruk Tank Canals, which indicate the necessity of some further outlay in improving the cross drainage works. The matter is receiving attention.

26. The minor works show a loss in the year of Rs. 13,499, of which Rs. 6,770 was on the Jamda Canals, due principally to the low scale of water-rates in force, and Rs. 5,110 on the Khari Cut, due to the total failure of the supply to that work owing to deficient rainfall. It has been already remarked (para. 10) that this failure indicates the necessity of storage works. The outlay requisite would almost certainly prove remunerative looking at the past history of the work, which was first brought into operation in 1881-82, and in 1887-88, with a limited supply of water, irrigated 2,413 acres, yielding a revenue of Rs. 13,599 and a net return, deducting working expenses, of Rs. 8,146. The subject has already been before the Government of India, and will be re-submitted for their consideration on the receipt of the revised project for the Bokh Reservoir.

Class II.—Works for which only Revenue Accounts are kept.

27. A general comparison of the figures of the year with those of 1887-88 has been made in para. 3, the chief feature of which is the reduction in expenditure. The following gives some details under this head:—

	Expenditure.		Comparison.	
	1888-89.	1887-88.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Extensions and Improvements	2,305	3,256	...	951
Maintenance and Repairs	53,320	38,921	14,399	...
Establishment	48,429	82,495	...	34,066
Tools and Plant	1,064	1,118	...	54
Total .	1,05,118	1,25,790	...	20,672
Share of Collection Charges	52,529	52,299	230	...
	1,57,647	1,78,089	...	20,442

The decrease in Establishment charges has already been explained and commented upon. The increase in expenditure on repairs was principally in Surat, Nasik, and Khandesh. A statement has been added to the report showing the outlay from contributions and from the Patfalla Fund.

28. It would appear that the figures relating to the Khari Irrigation sluices given in paras 6 and 10 are not included in the General Statements in paras. 1 and 2. If this is so, it should be rectified in future reports.

29. A complete revised list of the old Irrigation Works in the Khandesh Irrigation District, comprising the whole of the Khandesh Collectorate and such portion of Nasik as is within the catchment basin of the Tapti River, having been prepared during the year, is printed as an Appendix to the report.

30. It may be observed that the general question of the liability of Government to repair the old tanks in Gujarat and Belgaum and Dharwar, on which Irrigation Revenue is dependent, is now being enquired into. It is undeniable that, in the majority of instances, it has been the custom for the ryots concerned to effect the requisite repairs to tanks without the intervention of Government, or, where Government has intervened, to contribute either in money or labour or both, and they cannot be relieved of any responsibility in this respect, which was taken into consideration in the terms of the settlement under which their lands are assessed. On the other hand, in the absence of any such understanding, Government must

take measures to prevent the works deteriorating from neglect to such an extent as to affect the revenue.

GENERAL.

31. The most important features of the year's operations are :—

(1)—The increase of 71 per cent. in the area irrigated by Class I Works.

(2)—The increase of 19 per cent. in the assessed revenue from works of that class, as compared with 15 per cent. in the previous year and 7 per cent. in the year before.

(3)—The large decrease in working expenses, due to the reduction of establishment charges, from Rs. 3,52,765 in 1886-87 to Rs. 2,73,481 in 1887-88 and to Rs. 2,41,035 in 1888-89, or by in all over 31 per cent.

32 The report was submitted three days earlier than last year. Copies, with copies of this Resolution, should be forwarded to the Government of India and the Secretary of State.

H. D. OLIVIER, *Captain, R.E.,*
Under Secretary to Government.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, January 20th, 1890.

The weather, during the week under review, has undergone a considerable change. At first conditions were similar to those reported during several weeks past, but on the 17th a change occurred, which was remarkable, as it was not accompanied by any marked change in the general distribution of pressure at the earth surface. Rain, however, fell on that and the two subsequent days over a large part of Northern India. On the 19th a brisk barometric fall occurred over the North-Western Provinces and a low pressure area was formed there. This low pressure area subsequently travelled south-eastward across Bengal and finally became merged in the larger low pressure overlying the Bay. During its passage across Bengal damp winds from the Bay were drawn into Bengal and general though slight rain was produced over that Province. Hence at different times during the week, the weather was unsettled over a large part of Northern India. Over the Peninsula, on the contrary, the weather has been settled throughout. Pressure has been high over the inland parts and moderate barometric gradients have prevailed between the Deccan and the coast districts, so that, at times, the north-north-westerly winds on the eastern, and the easterly winds on the western side, have blown rather strongly. The weather in this region has not, however, been disturbed by barometric depressions and there has been no rain.

The following distribution of pressure and circulation of winds were, with some modifications to be afterwards noticed, characteristic of the whole week. On the 14th the chart showed a large area of high pressure, with its apex over Central India, Rajputana and the south of the Punjab, overlying the whole of North-Western and Central India, and extending southward over the inland parts of the Peninsula as far as Salem and Bangalore. In addition to this main high pressure area a second anticyclonic area was reported from the Upper Assam Valley. From these two regions pressure decreased and was low off both the south-east and south-west coasts of the Peninsula. The wind was anticyclonic in almost all parts of the Indian region, blowing outward from the high pressure areas. Down the Gangetic plain it was westerly and west-north-westerly, over the east of the Peninsula north-westerly and over the west of the Peninsula north-easterly and easterly, while in Assam and North Bengal it was also north-easterly. Within the high pressures themselves the directions were variable. On the hills the winds showed a tendency to draw into south-east. The weather was becoming cloudy over North-Western India and a slight shower had fallen at Quetta. On the 15th the south-easterly current on the hills was becoming stronger and more extensive, and the weather in North-Western India more cloudy. The barometer had fallen over Guzerat and Sind and the chart of abnormal pressure distribution showed steepish gradients for easterly winds over Northern India, although the surface currents were practically the same as on the preceding day. On the 16th pressure, though retaining the same general features in its distribution, became more uniform, the winds became variable and the weather in the North-West improved considerably. On the 17th pressure rose quickly over the Punjab, while it fell briskly over Central India, Guzerat and Sind. Hence the chart of pressure abnormals again showed steep gradients for easterly winds, and though pressure was high over the Punjab, rain fell generally throughout that Province and the sky was densely clouded throughout North-Western India. On the 18th the barometer fell in the Punjab and rose elsewhere and the rainfall area somewhat contracted, though the sky was still very cloudy throughout North-Western India and snow was falling on the hills. On the 19th the barometer was falling briskly generally and quickly in the North-Western Provinces, where a depression had been formed. Slight rain and snow was still reported from the hills and rain from some of the plains stations of the Punjab. On the 20th the weather had improved in the North-West but the depression from the North-Western Provinces had passed into Bengal, and the sky had become cloudy with rain in that province.

Temperature—Continued above the average in all Provinces except Madras In Madras the mean temperature on all days of the week was below the normal average, and in the Punjab one day (19th) was colder than usual, but with these exceptions there was everywhere excess.

The following table shows the variations from the normal for the present and for the past weeks :—

PROVINCE.	Difference of the mean temperature of last week from the normal.	Difference of the mean temperature of present week from normal.
	°	°
Burma	+1·6	+1·2
Bengal	+2·3	+2·4
North-Western Provinces	+3·1	+3·7
Punjab	+4·9	+3·1
Bombay	+0·2	+0·6
Central Provinces	+0·4	+2·7
Guzerat and Central India	+3·3	+2·7
Sind and Rajputana	+6·1	+3·5
Madras	—1·1	—1·1

This table shows that, except over North-Western India (Sind, Rajputana, Central India and the Punjab), where there has been some fall, the mean temperature of the present week bears the same relation to the normal as did that of the past week. The warmest day was the 14th when very mild weather prevailed all over Northern India.

Rain.—The rainfall returns show that rain has been confined to two districts of India, *viz.*, the North-East and North-West, the fall being somewhat heavier in the former than in the latter district. Of the rainfall divisions thirteen report rainfall during the week and thirty-eight no rain. The heaviest fall was over the hill districts of the Punjab, the lightest over the centre and south of the Punjab and the submontane parts of the North-Western Provinces.

The following was the daily distribution :—Rain commenced at Quetta on the 16th and extended over the greater part of the Punjab and as far east as Ranikhet on the 17th. On the 18th the fall continued at Quetta, but in the Punjab there was very little rain except over and near the hills. The chart of the 19th showed rain at Mussoorie, Simla, Rawalpindi, Peshawar and Kushab in the North-West, and at Sibsagar in the North-East On the 20th rain had ceased all over the North-West and become general though not heavy over Bengal and Assam.

The following were the heaviest falls in North-Eastern India :—

East Bengal	Bramenberiah	1·19 inch
"	Mymensing	1·16 "
Assam	Sibsagar	1·15 "
Bengal (Deltaic) and North-Western India	Fareedpur	1·55 "
Punjab Hills	Hamirpur	1·30 "
" N.W.	Gujranwala	1·20 "
" "	Swabi (Peshawar)	3·20 "

In no case in North-Western India has the rainfall of the past week exceeded the amount normally expected, hence there has been very little improvement in the figures showing the state of the seasonal rainfall in that region, there being still a very large deficiency. In Bengal, on the contrary, the week's fall has been generally in excess of the average, and hence the excess which already prevailed in the seasonal fall has been slightly increased. In the east and south of the Peninsula there has also been a trifling increase of the existing deficiency.

Province.	Division.	Rainfall data for week ending 20th January 1890.			Rainfall data from October 15th to 20th January 1890.		
		Average actual rainfall of Division	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 20th January.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches	Inches	Inches.	Inches.	Per cent.
Burma	Tenasserim	0	0	0	16·98	5·02	+238
	Lower Burma	0	0	0	7·58	6·07	+ 25
	Central do.	0	0·01	—0·01	6·08	4·14	+ 47
	Upper do.	0	?	?	3·92	?	?
	Arakan	0	0	0	7·59	5·73	+ 32
Bengal and Assam	Eastern Bengal	0·23	0·08	+0·15	7·74	4·39	+ 76
	Assam (Surma)	0·18	0·03	+0·15	5·01	4·15	+ 21
	Do. (Brahmaputra)	0·42	0·19	+0·23	2·21	3·41	— 35
	Deltaic Bengal	0·21	0·10	+0·11	9·77	3·33	+193
	Central do.	0·12	0·10	+0·02	3·70	2·72	+ 36
	North do.	0·13	0·06	+0·07	0·86	2·73	— 68
	Orissa	0	0·07	—0·07	15·44	6·03	+156
	Chutia Nagpur	0	0·13	—0·13	2·99	2·31	+ 29
	Behar (South)	0	0·16	—0·16	0·54	2·01	— 73
	Do. (North)	0	0·15	—0·15	0·42	1·69	— 75
North-Western Provinces and Oudh.	North-Western Provinces (East)	0	0·20	—0·20	1·23	1·54	— 20
	Oudh (South)	0	0·13	—0·13	0·05	0·94	— 95
	Do. (North)	0	0·15	—0·15	0·04	0·95	— 96
	North-Western Provinces (Central)	0	0·14	—0·14	0·01	1·08	— 99
	North-Western Provinces (West)	0	0·13	—0·13	0	0·70	—100
	North-Western Provinces (Sub-montane)	0·01	0·24	—0·23	0·15	1·24	— 88
Punjab	Punjab (South)	0·01	0·11	—0·10	0·01	0·97	— 99
	Do. (Central)	0·01	0·14	—0·13	0·01	1·07	— 99
	Do. (Sub-montane)	0·09	0·30	—0·21	0·09	1·85	— 95
	Do. (Hill Districts)	0·66	0·92	—0·26	0·66	4·12	— 84
	Do (North-West)	0·32	0·48	—0·16	0·35	2·70	— 87
	Do. (West)	0·13	0·16	—0·03	0·13	0·76	— 83
Bombay and Malabar Coast Districts (Madras).	Malabar	0	0·12	—0·12	12·51	11·76	+ 6
	Madras (South Central)	0	0·04	—0·04	7·21	12·63	— 43
	Coorg	0	0·02	—0·02	12·76	9·10	+ 40
	Mysore	0	0·05	—0·05	3·02	4·47	— 32
	Konkan	0	0·11	—0·11	4·90	2·20	+123
	Bombay—Deccan	0	0·03	—0·03	5·10	3·81	+ 34
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0	0·06	—0·06	1·26	3·35	— 62
Central Provinces and Berar	Berar	0	0·07	—0·07	3·16	3·14	+ 1
	Central Provinces (West)	0	0·16	—0·16	2·95	1·89	+ 56
	Do. (Central)	0	0·20	—0·20	1·72	1·83	— 6
	Do. (East)	0	0·09	—0·09	1·97	1·74	+ 13
Bombay (North)	Guzerat	0	0	0	0·02	0·55	— 97
	Kattiawar	0	0·01	—0·01	0	0·32	—100
	Sind	9	0·04	—0·04	0·01	0·35	— 97
Rajputana and Central India	Central India (East)	0	0·17	—0·17	0·13	1·28	— 90
	Rajputana (East), Central India (West)	0	0·06	—0·06	0	0·65	—100
	Rajputana (West)	0	0·07	—0·07	0	0·40	—100
Madras	East Coast (North)	0	0·09	—0·09	12·85	9·20	+ 40
	Do. (North) (a)	0	?	?	9·45	?	?
	Hyderabad (South)	0	0·03	—0·03	2·71	2·27	+ 19
	Madras (Central)	0	0·06	—0·06	5·06	4·67	+ 8
	East Coast (Central)	0	0·11	—0·11	10·77	15·22	— 29
	Do. (South)	0	0·25	—0·25	11·90	18·08	— 34
	Madras (South)	0	0·20	—0·20	4·80	13·87	— 65

W. L. DALLAS,

SIMLA, *the 24th January 1890.*

Assistant Meteorological Reporter to the Government of India.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 25th January.*—No rain. Crops generally good, but withering in parts of Nellore, South Arcot, Chingleput, Madura, Tinnevelly, Coimbatore and Salem. Want of rain felt in these districts and parts of North Arcot and Tanjore. Prices fairly steady. General prospects fair.

Bombay.—*For week ending 29th January.*—Late crops in parts of Deccan and Karnatak below average for want of late rains, elsewhere good except where in parts damaged by locusts or otherwise injured. Cotton prospects generally good. Harvesting of late crops commenced in some districts. Fodder generally sufficient and agricultural stock healthy.

Bengal.—*For week ending 28th January.*—Rain fell over considerable portions of Bengal and North Behar on the 20th and 24th instants, doing much good to the standing crops. Weather has become very cold. Rice harvest still proceeding on low lands in some districts. Prospects of *rabi* crops generally favourable, but rain is required in South Behar and Chota Nagpore, where none has fallen during the week. Mustard and other earlier *rabi* crops being gathered. Sugarcane also being cut and pressed in several districts. Poppy flowering and in good condition, but the late sowings in Hajipore are unsuccessful, and those in Monghyr injured by caterpillars. Tobacco promises to be a good crop, as also *ganja* in Rajshahye district. Cultivation and transplanting of *boro* or spring rice in progress, and prospects favourable. Prices practically stationary at the high level to which they rose at the end of 1888. In Balasore prices reported to be high, but condition of people remains unchanged.

North-Western Provinces and Oudh.—*For week ending 29th January.*—Weather cold and cloudy with light rain in a few districts. More rain needed, but prospects both of the *rabi* and poppy sowings continue fair. Prices fluctuating slightly. Food stocks ample.

Panjab.—*For week ending 29th January.*—Slight rain has fallen in most districts. Prices stationary except in Rawalpindi where they are rising. Sowings of *rabi* crops over. Watering commenced. More rain urgently wanted throughout the Province. Condition of crops average. Crops suffering from want of rain in Delhi and Shahpur. Fodder sufficient in all districts except in Jullundur, Sialkot and Sadr Station of Lahore where it is scarce.

Central Provinces.—*For week ending 29th January.*—Weather clear and cold. Slight damage from frost in Jabalpur. *Rabi* crops require rain in northern and eastern districts, especially in Saugor and Bilaspur. Prices remain generally steady.

Burma.—*For week ending 25th January.*—In Lower Burma considerable rain fell in seven districts. In Upper Burma no rain fell during the week. It is to be feared that the recent heavy rain in some districts in Lower Burma will injure paddy reaped, but not stored. In Pegu there has been no rain, but paddy on threshing floor is reported endangered by threatening rain. The price of paddy has fallen in three and risen in two districts, elsewhere no fluctuations are shown. In Upper Burma in the Bhamo township the crop prospect is not good owing to want of water, but in other districts the prospect is fair.

Assam.—*For week ending 29th January.*—Weather cold. Rain in all districts. Reaping of late rice finished. Ploughing for early rice commenced. Gathering of mustard in progress. Tea pruning continues.

Mysore and Coorg.—*For week ending 29th January.*—Standing crops in good condition in Mysore. Harvesting continued in parts. Prospects favourable. Prices slightly fallen in Bangalore district.

Season favourable in Coorg for rice harvest.

Berar and Hyderabad.—*For week ending 29th January.*—In Berar the weather is clear and cold. Threshing of *jowari* continues. Cotton-picking nearly completed. *Rabi* in excellent condition. Fodder sufficient except in Ellichpur taluk. Land being prepared for next year. Prices almost stationary.

No rain at Hyderabad. Sowing of *tabi* crops continues. *Rabi* crops prospering. Prices—wheat 11¾, coarse rice 10, white *juar* 16½, yellow *juar* 19 and *tur* 15¼ seers per current sicca rupee.

Central India.—*For week ending 29th January.*—Prices of food-grains high in Goona Agency and stationary in Neemuch. No other material changes since last report.

Rajputana.—*For week ending 29th January.*—Agricultural operations generally satisfactory. Standing crops good but rain needed in Kerowli. Agricultural stock good. Pasturage or fodder sufficient except in Marwar. Prices steady generally.

Nepal.—*For week ending 23rd January.*—Weather cold and cloudy. Slight showers fell during the week. Prospects good.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XL OF 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	First 12 days of January, 1889.			First 11 days of January, 1890.			Total Receipts from 1st April 1888 to 12th January 1889.		Total Receipts from 1st April 1889 to 11th January 1890.		Total Increase in 1889-90.	Total Decrease in 1889-90.
		Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Total.	Per mile open per week.	Total.	Per mile open per week.		
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
18th Jan., 1890	East Indian (a)	1,526	15,82,345	1,037	1,526	14,07,873	923	3,41,22,071	546	3,39,68,940	543	...	1,53,131
18th ditto	Patna-Gya	57	14,992	263	57	14,880	261	3,83,750	164	3,97,311	169	13,561	...
...	Sindia	75	13,178	176	...	(b) ...	...	2,77,016	90	(b)...	...	...	2,77,016
18th Jan., 1890	Rajputana-Malwa	1,664	7,21,450	434	1,672	6,16,713	369	1,42,79,748	209	1,49,64,664	220	6,84,916	...
18th ditto	Bengal-Nágpur (c)	254	90,813	358	347	(d)87,018	251	12,25,258	156	(d)14,23,432	114	1,98,174	...
18th ditto	Southern Mahratta (e)	854	1,19,355	140	978	1,36,205	139	31,17,723	89	32,21,209	87	1,03,486	...
18th ditto	Ditto Mysore Section	140	16,958	121	296	28,789	97	4,59,370	80	7,54,294	71	2,94,924	...
18th ditto	Indian Midland	374	(f)58,032	155	746	(g) 1,43,827	193	(f)5,48,115	92	(g)25,10,423	89	19,62,308	...
First 11 days of Jan., 1890.	Villupuram-Guntakal, Nellore Branch	83	7,183	87	83	7,454	90	1,93,063	57	1,95,893	58	2,830	...
Ditto	Bareilly-Pilibhit	36	3,986	111	36	3,762	105	68,538	49	82,216	59	13,678	...
	TOTAL	5,063	26,28,292	519	5,741	24,46,521	426	5,46,74,652	279	5,75,18,382	255	28,43,730	...
	State Lines worked by Government.												
First 11 days of Jan., 1890.	North-Western (h)	2,386	8,68,232	364	2,477	9,82,521	397	2,02,39,850	207	2,27,09,112	224	24,69,262	...
Ditto	Oudh and Rohilkhand	692	2,30,173	333	692	2,42,264	350	52,89,282	191	59,84,240	216	6,94,958	...
Ditto	Bengal Central	125	21,583	173	125	21,300	170	5,67,738	111	5,93,777	116	26,039	...
Ditto	Wardha Coal	45	39,182	871	45	29,218	649	6,52,812	354	6,11,630	333	...	41,182
Ditto	Eastern Bengal	673	3,34,225	497	747	3,81,980	511	85,76,614	311	90,20,143	304	4,43,529	...
18th Jan., 1890	Nalháti	27	3,201	119	27	3,357	124	78,442	71	77,907	71	...	535
18th ditto	Tirhoot	273	47,142	173	273	75,295	276	12,96,645	126	15,59,317	146	2,62,672	...
First 11 days of Jan., 1890.	Lucknow-Sitapur-Sihramau	105	9,780	93	105	11,588	110	2,01,418	48	2,53,356	60	51,938	...
Ditto	Jorhát	31	1,846	60	30	1,809	60	49,121	39	48,552	40	...	569
Last 10 days of Dec., 1889.	Cherra-Companyganj.	...	...	...	...	(i) ...	...	(j)6,385	23	(k)8,500	31	2,115	...
First 11 days of Jan., 1890.	Burma (l)	441	1,21,535	276	553	1,49,408	270	23,35,000	147	35,38,689	161	12,03,689	...
	TOTAL	4,798	16,76,899	349	5,074	18,98,740	374	3,92,93,307	202	4,44,05,223	215	51,11,916	...
	Lines worked by Guaranteed Companies.												
First 11 days of Jan., 1890.	Madras	840	2,67,233	318	840	2,97,223	354	66,90,978	194	72,82,972	212	5,91,994	...
Ditto	South Indian	654	1,67,016	255	654	1,78,477	273	43,67,811	163	45,62,433	171	1,94,622	...
Ditto	Great Indian Peninsula (m)	1,447	15,97,393	1,104	1,447	15,47,502	1,069	3,19,84,556	521	2,69,80,818	458	...	50,03,738
18th Jan. 1890	Bombay, Baroda and Central India (n)	461	4,68,274	1,016	461	3,95,571	858	97,21,438	514	98,16,086	521	94,648	...
	TOTAL	3,402	24,99,916	735	3,402	24,18,773	711	5,27,64,783	378	4,86,42,309	350	...	41,22,474
	GRAND TOTAL (GUARANTEED AND STATE)	13,263	68,05,107	513	14,217	67,64,034	476	14,67,32,742	277	15,05,65,914	263	38,33,172	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	7,66,26,953	145	7,88,86,551	138	22,59,598	...
	NET RECEIPTS	...	...	...	...	...	...	7,01,05,789	132	7,16,79,363	125	15,73,574	...
	Assisted Companies.												
18th Jan., 1890	Tárakeshwar	22	8,256	375	22	8,067	367	2,15,138	239	2,12,063	236	...	3,075
First 4 days of Jan., 1890.	Dibru-Sadiya	...	...	...	...	(i)...	...	(o)3,36,485	108	(p)3,60,501	116	24,016	...
18th Jan., 1890	Bengal and North-Western	376	60,512	161	376	60,260	160	17,30,110	112	17,87,908	116	57,798	...
First 11 days of Jan., 1890.	Rohilkhand-Kumaun	67	6,788	101	67	6,593	98	2,78,271	106	3,07,943	118	29,672	...
	TOTAL	465	75,556	162	465	74,920	161	25,60,004	115	26,68,415	120	1,08,411	...
	Native States.												
First 11 days of Jan., 1890.	His Highness the Nizam's Guaranteed	354	62,450	176	354	83,073	235	13,58,066	112	18,21,088	126	4,63,022	...
18th Jan., 1890	His Highness the Gaekwar's	59	4,578	78	59	3,699	63	1,07,144	44	1,05,815	44	...	1,329
18th ditto	His Highness the Gaekwar's Viramgam Mehsána-Vadnagar	27	1,545	57	27	1,487	55	35,807	40	40,596	37	4,789	...
First 11 days of Jan., 1890.	Bhávanagar-Gondal-Junágarh-Porbandar	209	37,901	181	329	37,676	115	8,23,568	100	10,00,089	86	1,76,521	...
Ditto	Morvi	68	4,099	60	94	5,666	60	1,30,846	47	1,45,452	51	14,606	...
18th Jan. 1890	Jodhpore	124	12,090	98	124	10,413	84	2,70,328	53	2,69,905	53	...	423
	TOTAL	841	1,22,663	146	987	1,42,014	144	27,25,759	86	33,82,945	90	6,57,186	...

(a) Includes the Dildárnagar-Gházipur State Railway.
(b) Included with Indian Midland Railway.
(c) Includes the Katni-Umaria Branch.
(d) Includes the Asansol-Purulia Section of the Bengal-Nágpur Railway.
(e) Includes the Bellary-Kistna State Railway.
(f) Includes the Bhopal-Itársi State Railway.
(g) Includes the Sindia and Bhopal-Itarsi State Railways.
(h) Includes the Amritsar-Pathánkot and Rajpura-Bhatinda State Railways.
(i) Return not received.
(j) Total receipts from 1st April to 31st December 1888.
(k) Total receipts from 1st April to 31st December 1889.
(l) Includes the Toungoo-Mandalay extension.
(m) Includes the Dhond-Manmád, Amraoti and Khámgaon State Railways.
(n) Includes the Pátri Branch.
(o) Total receipts from 1st April 1888 to 5th January 1889.
(p) Total receipts from 1st April 1889 to 4th January 1890.

CALCUTTA,
The 30th January, 1890.

M. C. BRACKENBURY, *Major, R.E.,*
Under-Secretary.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART IV.—Acts of the Governor-General's Council assented to by the Governor-General:—

Nothing for Publication.

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Nothing for Publication.

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Nothing for Publication.

SUPPLEMENT No. 6.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—JUDICIAL

Calcutta, the 1st February, 1890.

No. 126.—Under the provisions of Section 4 of the Punjab Courts' Act, XVIII of 1884, the Governor General in Council is pleased to appoint Mr. A. W. Stogdon, Bengal Civil Service, to officiate as a Judge of the Chief Court, Punjab, during the absence on furlough of Mr. J. Frizelle, Bengal Civil Service, or until further orders.

POLICE.

The 6th February, 1890.

No. 108.—The services of Mr. R. A. Simpson, Assistant District Superintendent of Police, 2nd class, Burma, are placed at the disposal of the Foreign Department, for employment in the Berar Commission.

ECCLESIASTICAL.

The 4th February, 1890.

No. 28.—The services of the Reverend J. H. Mackay, Chaplain, Church of Scotland, are replaced at the disposal of the Government of Bombay.

The 6th February, 1890.

No. 32.—The following programme of the Lord Bishop of Calcutta's proposed visitation of parts of Bengal, the North-Western Provinces, Central Provinces, and Berar is published for general information :—

Station.	Arrival.	Departure.	REMARKS.
Calcutta . . .	.....	Thursday, February 13th.	
Harda . . .	Saturday, February 15th .	Monday „ 17th.	
Chanda . . .	Tuesday „ 18th .	Friday „ 21st.	
Nagpur . . .	Friday „ 21st .	Tuesday „ 25th.	
Raipur . . .	Wednesday „ 26th .	Thursday „ 27th.	
Kamptee . . .	Friday „ 28th .	Tuesday, March 4th.	
Akola . . .	Tuesday, March 4th .	Wednesday „ 5th.	
Jubbulpur . .	Wednesday „ 5th .	Monday „ 10th.	
Allahabad . .	Tuesday „ 11th .	„ „ 17th .	Visiting Pertabgarh.
Ranchi . . .	Wednesday „ 19th .	„ „ 24th.	
Calcutta . . .	„ „ 26th .	Tuesday, April 8th.	
Barharwa . . .	Tuesday, April 8th .	Wednesday „ 9th.	
Taljhari . . .	Wednesday „ 9th .	Monday „ 14th.	
Bhagulpur . .	Monday „ 14th .	Tuesday „ 15th.	
Jamalpur . . .	Tuesday „ 15th .	Wednesday „ 16th.	
Motihari . . .	Wednesday „ 16th .	Friday „ 18th.	
Mozufferpur . .	Friday „ 18th .	Monday „ 21st.	
Durbungha . .	Monday „ 21st .	Wednesday „ 23rd.	
Calcutta . . .	Thursday „ 24th.		

Letters should, as a general rule, be addressed to those places where a Sunday is spent, the names of which are printed in italics Matters of routine requiring immediate attention should be addressed to the Bishop's Commissary, Kidderpur Parsonage, Calcutta.

The Bishop desires to inspect all the Church Registers and other books at each station which he visits.

The 7th February, 1890.

No. 38.—Her Majesty's Secretary of State for India has permitted the Reverend J. S. Sandys, a Senior Chaplain on the Bengal (Rangoon) Establishment, to retire from the service, with effect from the 9th January, 1890.

EDUCATION.

The 1st February, 1890.

No. 49—Under Section XII of Act II of 1857, the Governor General in Council is pleased to authorize the affiliation of the Rajchandra College, Barisal, to the Calcutta University in Arts up to the B. A. Standard and in Law, with effect from the 6th December, 1889.

A. P. MACDONNELL,
Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—PATENTS.

Calcutta, the 6th February, 1890.

No. 274 *P.*—Specifications of the under-mentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary

appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, at No. 13, Wood Street, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying :—

No. 58 of 1889.—Sorabji Muncherji Rutnagar, Carder and Spinner, residing at Grant Road, Bombay, India, for lamp and candle-stick with globe or shade combined.

No. 80 of 1889.—Hormusji Khurshedji Báná, Engineer, residing at No. 171, Chundunwadi, Cheera Bazaar, outside the Fort of Bombay, for the "Patent Roller Oilmill."

No. 175 of 1889.—Samuel Telford Dutton, of Marl Bank, in the City of Worcester, England, Civil Engineer, for improvements in locking and unlocking points and signals, and detecting the position and movement of points on railways, which improvements are also applicable to the locking and unlocking of turntables, gates, and other structures and things appertaining to railways.

No. 190 of 1889.—William Legrand Card, of Saint Louis, in the State of Missouri, United States of America, Mining Engineer, for a machine for eliminating metals from their matrices.

No. 300 of 1889.—John Morrison, of Kirkton, Forfar, in the County of Forfar, Scotland, Factory Manager, and Robert Scott, of Craigmount, Tayport, in the County of Fife, Scotland, Manufacturer, for improvements in drag or pacing or tension-regulating apparatus for the warp beams of looms.

No. 307 of 1889.—Wladimir Schevelin, Technological Engineer of Balakhna, Russia, and Peter Mindovsky, hereditary honorary Citizen, of Moscow, Russia, for a process for cleansing and bleaching fibrous substances and for fixing organic coloring matters thereon by means of acid and alkaline residues of naphtha manufacture.

No. 308 of 1889.—Wladimir Schevelin, Technological Engineer of Balakhna, Russia, and Peter Mindovsky, hereditary honorary Citizen of Moscow, Russia, for a process for the treatment of vegetable fibres by means of acid and alkaline residues of naphtha manufacture.

No. 312 of 1889.—John Thomas Penny Mining Agent, and William Henry Richardson, Engineer, both of Adelaide, in the Province of South Australia, for an improved machine for triturating and amalgamating gold and silver-bearing and other ores.

No. 333 of 1889.—Edmund Lyons Wellesley Haskett-Smith of 6, Queen Anne's Gate, in the City of Westminster, England, Civil Engineer, for improvements in telemeters or range-finders.

No. 334 of 1889.—Arthur William James, Superintendent Engineer to the Calcutta Steam Navigation Company, Limited, Seebpore, India, for a new or improved apparatus or appliances for heating the feed water of steam boilers.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 3rd February, 1890.

No. 270-*E*.—Captain W. A. D'O. O'Mealy, Bengal Staff Corps, Squadron Commander, 1st Punjab Cavalry, Punjab Frontier Force, is appointed to be Commandant of the Zhob Levy Corps, with effect from the date of assuming charge.

The 4th February, 1890.

No. 287-*E*.—The following Order of Her Majesty in Council, published in the London Gazette of the 6th December, 1889, is republished for general information:—

AT the Court at *Windsor*, the 28th day of *November, 1889*.

PRESENT,

The QUEEN'S Most Excellent Majesty.

Lord President.	Lord Ashbourne.
Earl of Zetland.	Sir James Fergusson, Bart
Secretary Lord Knutsford.	Sir James Caird.

WHEREAS by the Extradition Acts, 1870 and 1873, it was amongst other things enacted that, where an arrangement has been made with any foreign State with respect to the surrender to such State of any fugitive criminals, Her Majesty may, by Order in Council, direct that the said Acts shall apply in the case of such foreign State; and that Her Majesty may, by the same or any subsequent Order, limit the operation of the Order, and restrict the same to fugitive criminals who are in or suspected of being in the part of Her Majesty's dominions specified in the Order, and render the operation thereof subject to such conditions, exceptions, and qualifications as may be deemed expedient; and that if, by any law made after the passing of the Act of 1870 by the Legislature of any British possession, provision is made for carrying into effect within such possession the surrender of fugitive criminals who are in or suspected of being in such British possession, Her Majesty may, by the Order in Council applying the said Acts in the case of any foreign State, or by any subsequent Order, suspend the operation within any such British possession of the said Acts, or of any part thereof, so far as it relates to such foreign State, and so long as such Law continues in force there and no longer:

And whereas by an Act of the Parliament of Canada passed in 1886, and entitled "An Act respecting the Extradition of Fugitive Criminals," provision is made for carrying into effect within the Dominion the surrender of fugitive criminals:

And whereas by an Order of Her Majesty the Queen in Council, dated the seventeenth day of November, 1888, it was directed that the operation of the Extradition Acts, 1870 and 1873 should be suspended within the Dominion of Canada so long as the provisions of the said Act of the Parliament of Canada of 1886 should continue in force and no longer;

And whereas a Treaty was concluded on the twenty-seventh day of October, one thousand eight hundred and eighty-eight, between Her Majesty and the President of the Republic of Colombia, for the mutual extradition of fugitive criminals, which Treaty is in the terms following:—

HER Majesty the Queen of the United Kingdom of Great Britain and Ireland, and his Excellency the President of the Republic of Colombia, having judged it expedient, with a view to the better administration of justice, and to the prevention of crime within the two countries and their jurisdictions, that persons charged with or convicted of the crimes or offences hereinafter enumerated, and being fugitives from justice, should, under certain circum-

"SU Excelencia el Presidente de la República de Colombia y Su Majestad la Reina del Reino Unido de la Gran Bretaña é Irlanda, habiendo juzgado conveniente, para la mejor administración de justicia y para la prevención del crímen en los dos países y en sus jurisdicciones respectivas, que las personas acusadas ó convictas de los delitos que en seguida se enumeran y que se hallen huyendo de la justicia, sean entregadas recíprocamente en ciertas circumstancias, han

stances, be reciprocally delivered up, have named as their Plenipotentiaries to conclude a Treaty, that is to say:

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, Wiliam John Dickson, Esquire, Her Minister Resident to the Republic of Colombia; and

His Excellency the President of the Republic of Colombia, Vicente Restrepo, Minister for Foreign Affairs of the said Republic;

Who, after having communicated to each other their respective full powers, found in good and due form, have agreed upon and concluded the following Articles—

"ARTICLE I.

"The High Contracting Parties engage to deliver up to each other, under the circumstances and conditions stated in the present Treaty, those persons who, being accused or convicted of any of the crimes or offences enumerated in Article II, committed in the territory of the one Party, shall be found within the territory of the other Party.

"ARTICLE II.

"Extradition shall be reciprocally granted for the following crimes or offences:—

"1. Murder (including assassination, parricide, infanticide, poisoning), or attempt or conspiracy to murder.

"2. Manslaughter.

"3. Administering drugs or using instruments with intent to procure the miscarriage of women.

"4. Rape.

"5. Unlawful carnal knowledge, or any attempt to have unlawful carnal knowledge, of a girl under 16 years of age, if the evidence produced justifies committal for those crimes according to the laws of both the Contracting Parties.

"6. Indecent assault.

"7. Kidnapping and false imprisonment, child-stealing.

"8. Abduction.

"9. Bigamy.

"10. Maliciously wounding or inflicting grievous bodily harm.

"11. Assault occasioning actual bodily harm.

"12. Threats, by letter or otherwise, with intent to extort money or other things of value.

"13. Perjury or subornation of perjury.

"14. Arson.

"15. Burglary or housebreaking, robbery with violence, larceny, or embezzlement.

"16. Fraud by a bailee, banker, agent, factor, trustee, director, member, or public officer of any company, made criminal by any law for the time being in force.

"17. Obtaining money, valuable security, or goods by false pretences; receiving any money, valuable security, or other property, knowing the same to have been stolen or unlawfully obtained.

nombrado Plenipotenciarios para concluir un Tratado, á saber:

"Su Excelencia el Presidente de la República de Colombia, á Vicente Restrepo, Ministro de Relaciones Exteriores de la misma; y

"Su Majestad la Reina del Reino Unido de la Gran Bretaña é Irlanda, á William John Dickson, su Ministro Residente en la República de Colombia;

"Quienes, despues de haberse comunicado sus respectivos plenos poderes y haberlos hallado en buena y debida forma, han convenido en los Artículos siguientes, y los han estipulado:—

"ARTICULO I.

"Las Altas Partes Contratantes se comprometen á entregarse recíprocamente, en las circunstancias y con las condiciones que en el presente Tratado se establecen, todas las personas que, siendo acusadas ó estando convictas de alguno de los delitos enumerados en el Artículo II, cometidos en el territorio de una de las Partes, se hallaren en el territorio de la otra Parte.

"ARTICULO II.

"La extradición se concederá recíprocamente para los siguientes delitos:—

"1. Homicidio (incluyendo asesinato, parricidio, infanticidio, envenenamiento), ó tentativa ó conspiracion para cometerlo.

"2. Homicidio atenuado.

"3. Administración de drogas ó uso de instrumentos con propósito de causar el aborto.

"4. Violación ó forzamiento de mujer.

"5. Ayuntamiento carnal ilegítimo ó tentativa para tenerlo con una niña de menos de 16 años de edad, si las pruebas que se produzcan justifican el enjuiciamiento por tales delitos conforme á las leyes de ambas Partes Contratantes.

"6. Ultraje al pudor.

"7. Secuestro de personas, retención ilegal ó robo de niños.

"8. Rapto.

"9. Bigamia.

"10. Heridas ó lesiones corporales graves hechas con intención.

"11. Asalto que ocasione daño corporal efectivo.

"12. Amenazas, sea por cartos ó de cualquier otro modo, con propósito de estafar dinero ú otras cosas de valor.

"13. Perjurio ó soborno de testigos.

"14. Incendio voluntario.

"15. Escalamiento ó forzamiento de habitación con intento criminal, robo ejecutado con violencia ó hurto.

"16. Abuso de confianza ó defraudación por un depositario, banquero, agente, factor, administrador, director, miembro ó empleado público de una Compañia, que se haga criminal conforme á las leyes vigentes.

"17. Estafa de dinero ó papel moneda, de prendas valiosas ó de mercancías con falsos pretextos; recibo de dinero ó papel moneda, de prendas valiosas ó de otras propiedades con conocimiento de que han sido robadas ó ilegalmente obtenidas.

"18.—(a) Counterfeiting or altering money, or bringing into circulation counterfeited or altered money.

"(b) Forgery, or counterfeiting or altering, or uttering what is forged, counterfeited, or altered.

"(c) Knowingly making, without lawful authority, any instrument, tool, or engine adapted and intended for the counterfeiting of coin, or forgery of any paper money of the respective countries.

"19. Crimes against Bankruptcy Law.

"20. Any malicious act done with intent to endanger the safety of any person travelling or being upon a railway.

"21. Malicious injury to property, if such offence be indictable.

"22. Crimes committed at sea:—

"(a) Piracy by the law of nations.

"(b) Sinking or destroying a vessel at sea, or attempting or conspiring to do so.

"(c) Revolt, or conspiracy to revolt, by two or more persons on board a ship on the high seas against the authority of the master.

"(d) Assault on board a ship on the high seas with intent to destroy life or to do grievous bodily harm.

"23. Dealing in slaves in such manner as to constitute a criminal offence against the laws of both States.

"The extradition is also to be granted for participation in any of the aforesaid crimes, provided such participation be punishable by the laws of both Contracting Parties.

"Extradition may also be granted at the discretion of the State applied to in respect of any other crime for which, according to the laws of both the Contracting Parties for the time being in force, the grant can be made.

"18. (a) Falsificación ó alteración de moneda ó papel moneda, ó circulación de moneda ó papel moneda falsos ó alterados.

"(b) Falsificación, imitación, alteración ó emisión de lo que ha sido falsificado, imitado ó alterado.

"(c) Construcción, á sabiendas, sin autorización legal de instrumento, utensilio ó aparato adaptado y destinado á la fabricación de moneda falsa, ó á la falsificación de papel moneda de los dos paises.

"19. Delitos contra las leyes sobre bancorrota.

"20. Toda acción maliciosa ejecutada con propósito de poner en peligro la seguridad de cualquiera persona que viaje en ferrocarril ó se halle sobre la linea férrea.

"21. Daño malicioso á la propiedad, si el acto está erigido en delito.

"22. Delitos que se cometan en el mar, á saber:—

"(a) Piratería, calificada conforme al derecho de gentes.

"(b) Hundimiento ó destrucción de un buque en el mar, ó tentativa y conspiración para ejecutar estos hechos.

"(c) Sublevación ó conspiración para sublevarse, formada por dos ó más personas á bordo de un buque en alta mar contra la autoridad del capitán.

"(d) Asalto á bordo de un buque en alta mar con propósito de quitur la vida ó hacer grave daño coporal.

"23. Trata de esclavos ejecutada con las circunstancias que la constituyen delito conforme á las leyes de ambos Estados.

"Asimismo se concede la extradición por la complicidad en cualquiera de los delitos antedichos, con tal de que esa complicidad sea punible conforme á las leyes de ámbas Partes Contratantes.

"La extradición puede también ser concedida á voluntad del Estado de quién se solicite respecto de cualquiera otro delito por el cual pueda otorgarse de acuerdo con las leyes vigentes de ámbas Partes Contratantes.

"ARTICLE III.

"Either Government may, in its absolute discretion, refuse to deliver up its own subjects to the other Government.

"ARTICULO III.

"Cualquiera de los dos Gobiernos tendrá absoluta libertad para rehusar la entrega de sus propios súbditos al otra Gobierno.

"ARTICLE IV.

"The extradition shall not take place if the person claimed on the part of Her Majesty's Government or the person claimed on the part of the Government of Colombia, has already been tried and discharg d, or punished, or is still under trial in the territory of Colombia or in the United Kingdom respectively, for the crime for which his extradition is demanded.

"ARTICULO IV.

"La extradición no tendrá lugar si la persona reclamada de parte del Gobierno de Colombia ó de parte del de Su Majestad Británica ha sido ya juzgada y absuelta ó castigada, ó se halla todavía sometida á juicio en el Reino Unido ó en el territorio de Colombia respectivamente, por el delito que motiva la demanda de extradición.

"If the person claimed on the part of Her Majesty's Government, or on the part of the Government of Colombia, should be under examination for any other crime in the territory of Colombia or in the United Kingdom respectively, his extradition shall be deferred until the conclusion of the trial and the full execution of any punishment awarded to him.

"Si la persona reclamada por parte del Gobierno de Colombia, ó del de Su Majestad Británica, se hallare procesada por cualquiera otro delito en el Reino Unido ó en el territorio de Colombia respectivamente, se diferirá su extradición hasta la conclusión del juicio y el pleno cumplimiento de cualquier castigo á que haya sido sentenciada.

"ARTICLE V.

"The extradition shall not take place if, subsequently to the commission of the crime, or the institution of the penal prosecution or the conviction thereon, exemption from prosecution or punishment has been acquired by lapse of time, according to the laws of the State applied to.

"ARTICULO V.

"No tendrá lugar la extradición si, con posterioridad á la comisión del delito ó á la iniciación de la causa, ó á haberse declarado convicto el individuo, ha quedado éste, por el trascurso del tiempo, exento de enjuiciamiento ó de castigo, conforme á las leyes del Estado á quien se le reclama.

"ARTICLE VI.

"A fugitive criminal shall not be surrendered if the offence in respect of which his surrender is demanded is one of a political characer, or if he prove that the requisition for his surrender has, in fact, been made with a view to try or punish him for an offence of a political character.

"ARTICULO VI.

"El criminal fugitivo no será entregado si el delito respecto del cual se pide su extradición tiene carácter político, ó si él prueba que la demanda para su entrega ha sido hecha positivamente con la mira de juzgarlo ó castigarlo por un delito de carácter político.

"ARTICLE VII.

"A person surrendered can in no case be kept in prison, or be brought to trial, in the State to which the surrender has been made, for any other crime, or on account of any other matters, than those for which the extradition shall have taken place, until he has been restored, or has had an opportunity of returning, to the State by which he has been surrendered.

"This stipulation does not apply to crimes committed after the extradition.

"ARTICULO VII.

"La persona que haya sido entregada por extradición no podrá en ningún caso ser mantenida en prisión ó sometida á juicio en el Estado á quien se ha hecho la entrega, por ningún otro delito ni en consideración á ninguna otra causa que aquellos por los cuales haya tenido lugar la extradición, á menos que haya sido restituida ó haya tenido opportunidad de volver al Estado que la entregó.

"Esta estipulación no es aplicable á los delitos cometidos después de la extradición.

"ARTICLE VIII.

"The requisition for extradition shall be made through the Diplomatic Agents of the High Contracting Parties respectively.

"The requisition for the extradition of an accused person must be accompanied by a warrant of arrest issued by the competent authority of the State requiring the extradition, and by such evidence as, according to the laws of the place where the accused is found, would justify his arrest if the crime had been committed there.

"If the requisition relates to a person already convicted, it must be accompanied by the sentence of condemnation passed against the convicted person by the competent Court of the State that makes the requisition for extradition.

"A sentence passed *in contumaciam* is not to be deemed a conviction, but a person so sentenced may be dealt with as an accused person.

"ARTICULO VIII.

"La demanda para la extradición se hare por medio de los Agentes Diplomáticos dá las Altas Partes Contratantes respectivamente.

"La demanda para la extradición de un acusado debe ir accompañada de la orden de arresto expedida pour la autoridad competente del Estado que exija la extradición, y de aquellas pruebas que, conforme á las leyes del lugar donde se encuentre el acusado, hubieran de justificar su aprehensión si el delito hubiese sido cometido allí.

"Si la demanda se refiere á un reo rematado, debe ir acompañada del fallo condenatorio dictado contra la persona convicta por el tribunal competente del Estado que hace la demanda de extradición.

"La sentencia dictada *in contumaciam* no le considerará como fallo condenatorio: pero as persona sentenciada de esta manera pueda tratarse como cualquier individuo acusado."

"ARTICLE IX.

"If the requisition for extradition be in accordance with the foregoing stipulations the competent authorities of the State applied to shall proceed to the arrest of the fugitive.

"ARTICLE X.

"A fugitive criminal may be apprehended under a warrant issued by any Police Magistrate, Justice of the Peace, or other competent authority in either country, on such information or complaint, and such evidence, or after such proceedings as would, in the opinion of the authority issuing the warrant, justify the issue of a warrant if the crime had been committed, or the person convicted, in that part of the dominions of the two Contracting Parties in which the Magistrate, Justice of the Peace, or other competent authority exercises jurisdiction; provided, however, that in the United Kingdom the accused shall, in such case, be sent as speedily as possible before a Police Magistrate in London. He shall, in accordance with this Article, be discharged, as well in Colombia as in the United Kingdom, if, within the term of thirty days a requisition for extradition shall not have been made by the Diplomatic Agent of his country, in accordance with the stipulations of this Treaty.

"The same rule shall apply to the cases of persons accused or convicted of any of the crimes or offences specified in this Treaty, and committed on the high seas on board any vessel of either country which may come into a port of the other.

"ARTICLE XI.

"The extradition shall take place only if the evidence be found sufficient according to the laws of the State applied to, either to justify the committal of the prisoner for trial, in case the crime had been committed in the territory of the same State, or to prove that the prisoner is the identical person convicted by the Courts of the State which makes the requisition, and that the crime of which he has been convicted is one in respect of which extradition could, at the time of such conviction, have been granted by the State applied to; and no criminal shall be surrendered until after the expiration of fifteen days from the date of his committal to prison to await the warrant for his surrender.

"ARTICLE XII.

"In the examinations which they have to make in accordance with the foregoing stipulations, the authorities of the State applied to shall admit as valid evidence the sworn depositions or statements of witnesses taken in the other State, or copies thereof, and likewise the warrants and sentences issued therein, and certificates of, or judicial documents stating, the fact of a conviction, provided the same are authenticated as follows:—

"1. A warrant must purport to be signed by a Judge, Magistrate, or officer of the other State.

"ARTICULO IX.

"Si la demanda de extradición estuviere de acuerdo con las anteriores estipulaciones, la autoridad competente del Estado al cual se dirija ésta, procederá á la aprehensión del prófugo.

"ARTICULO X.

"Un criminal fugitivo puede ser aprehendido por orden expedida por cualquier magistrado de policia, juez de paz, ú otra autoridad competente en ambos paises, por informes ó quejas, y por pruebas, ó después de procedimientos que, en opinión de la autoridad que dió la orden, justificarían la expedición de ésta, si el delito hubiese sido cometido ó el criminal condenado en aquella parte del territorio de los dos paises contratantes en la cual el magistrado, el juez, ú otra autoridad competente ejerzan jurisdicción; con tal, sin embargo, que en ese caso, en el Reino Unido el accusado sea enviado con la brevedad posible á un magistrado de policia en Londres. De acuerdo con este Artículo, el acusado será puesto en libertad, tanto en Colombia como en el Reino Unido, si en el término de treinta dias no se solicitare su extradición por el Agente Diplomático de su pais conforme á las estipulaciones de este Tratado.

"La misma regla se aplicará en los casos de personas acusadas ó convictas de los delitos especificados en este Tratado, y cometidos en alta mar, á bordo de algún buque de cualquiera de los dos Estados que llegue á un puerto del otro.

"ARTICULO XI.

"La extradición solo tendrá lugar si las pruebas fueren suficientes conforme á las leyes del Estado de quien se solicita, bien sea para justificar el sometimiento del procesado á juicio, caso que el delito haya sido cometido en el territorio del mismo Estado, ó bien para probar que el reo es la misma persona sentenciada por los Tribunales del Estado que hace la demanda, y que el delito de que ha sido convicta es de aquellos respecto de los cuales podria haber sido concedida la extradición al tiempo de la sentencia, por el Estado de quién se solicita. Ningun criminal será entregado antes de haber trascurrido quince dias desde la fecha en que fué reducido á prisión en espera de la orden de entrega.

"ARTICULO XII.

"En la investigación que hayan de hacer, conforme á las anteriores estipulaciones, las autoridades del Estado demandado admitirán como pruebas las declaraciones juradas ó las deposiciones de testigos tomadas en el otro Estado, ó sus copias, así como también los autos y sentencias producidos allí, y los certificados que acrediten el hecho de la condenación, ó los documentos judiciales que la establezcan, con tal de que tales piezas se hallen autenticadas como sigue:—

"1. Toda orden debe llever la firma de un Juez, Magistrado, ó agente público del otro Estado.

"2. Depositions or affirmations, or the copies thereof, must purport to be certified under the hand of a Judge, Magistrate, or officer of the other State, to be the original depositions or affirmations, or to be true copies thereof, as the case may require.

"3. A certificate of, or judicial document stating, the fact of a conviction must purport to be certified by a Judge, Magistrate, or officer of the other State.

"4. In every case, such warrant, deposition, affirmation, copy, certificate, or judicial document must be authenticated either by the oath of some witness, or by being sealed with the official seal of the Minister of Justice, or some other Minister of the other State; but any other mode of authentication for the time being permitted by law where the examination is taken may be substituted for the foregoing.

"ARTICLE XIII.

"If the individual claimed by one of the two High Contracting Parties in pursuance of the present Treaty should be also claimed by one or several other Powers, on account of other crimes or offences committed upon their respective territories, his extradition shall be granted to that State whose demand is earliest in date.

"ARTICLE XIV.

"If sufficient evidence for the extradition be not produced within two months from the date of the apprehension of the fugitive, or within such further time as the State applied to, or the proper Tribunal thereof, shall direct, the fugitive shall be set at liberty.

"ARTICLE XV.

"All articles seized which were in the possession of the person to be surrendered at the time of his apprehension shall, if the competent authority of the State applied to for the extradition has ordered the delivery of such articles, be given up when the extradition takes place; and the said delivery shall extend not merely to the stolen articles, but to everything that may serve as a proof of the crime.

"ARTICLE XVI.

"All expenses connected with extradition shall be borne by the demanding State.

"ARTICLE XVII.

"The stipulations of the present Treaty shall be applicable to the Colonies and foreign possessions of Her Britannic Majesty, so far as the laws for the time being in force in such Colonies and foreign possessions respectively will allow.

"The requisition for the surrender of a fugitive criminal who has taken refuge in any of such Colonies or foreign possessions shall be made to the Governor or chief authority of such Colony or possession by the chief Consular officer of the Republic of Colombia in such Colony or possession.

"2. Las declaraciones ó atestaciones ó sus copias deben ser certificadas de puño y letra del luez, Magistrado ó agente público del otro Estado, con expresión de que son declaraciones originales, ó sus copias fieles según el caso.

"3. Todo certificado de condenacion, ó todo documento judicial en que conste el fallo condenatorio, debe ser certificado por un Juez, Magistrado, ó agente público del otro Estado.

"4. En cada caso, la orden, declaración atestación, copia, certificado, ó documento judicial, debe ser autenticado, ora por el juramento de algun testigo, ora por el sello oficial del Ministro de Justicia ó de algún otro Ministro del otro Estado; pero cualquiera otro modo de autenticación permitido por las leyes vigentes al tiempo de la investigación puede sustituirse por el anterior.

"ARTICULO XIII.

"Si el individuo reclamado por una de las dos Altas Partes Contratantes conforme al presente Tratado fuere asimismo reclamado por otro ú otros Gobiernos, con motivo de otros delitos cometidos en sus respectivos territorios, la extradición se concederá al que primero haya hecho la demanda.

"ARTICULO XIV.

"Si dentro de dos meses contados desde la fecha de la aprehensión del prófugo no se hubieren producido pruebas suficientes, ó dentro de la prórroga que ordene el Estado de quien se solicita la extradición ó el Tribunal competente de él, entónces el detenido será puesto en libertad.

"ARTICULO XV.

"Todos los bienes embargados al tiempo de su aprehensión al individuo reclamado se entregarán también cuando tenga lugar la extradición, si la autoridad competente del Estado de que ésta se solicita lo ordenare; y la entrega no sólo se extenderá á los objetos robados, sino también á todos aquellos que puedan servir como prueba del delito.

"ARTICULO XVI.

"Todos los gastos relacionados con la extradición serán de cargo del Estado que la solicitare.

"ARTICULO XVII.

"Las estipulaciones del presente Tratado serán aplicables á las Colonias y á las posesiónes extranjeras de Su Majestad Británica, hasta donde lo permitan las leyes vigentes en tales colonias y en tales posesiónes extranjeras respectivamente.

"La demanda para la entrega de un reo prófugo que se haya refugiado en alguna de tales Colonias ó posesiónes extranjeras, se dirigirá al Gobernador ó á la autoridad principal de la Colonia ó posesión por el principal empleado Consular de la República de Colombia residente en ella.

"Such requisition may be disposed of, subject always, as nearly as may be, and so far as the law of such Colony or foreign possession will allow, to the provisions of this Treaty, by the said Governor or chief authority, who, however, shall be at liberty either to grant the surrender or to refer the matter to his Government.

"Her Britannic Majesty shall, however, be at liberty to make special arrangements in the British Colonies and foreign possessions for the surrender of Colombian criminals who may take refuge within such Colonies and foreign possessions, on the basis, as nearly as may be, and so far as the law of such Colony or foreign possession will allow, of the provisions of the present Treaty.

"Requisitions for the surrender of a fugitive criminal emanating from any Colony or foreign possession of Her Britannic Majesty shall be governed by the rules laid down in the preceding Articles of the present Treaty.

"Tal demanda pueda resolverse por dicho Gobernador ó por la principal autoridad, quienes quedan en libertad de conceder la extradición ó referir el asunto á su Gobierno, sujetándose, hasta donde sea posible, á este Tratado en cuanto las leyes de la Colonia ó de la posesión extranjera lo permitan.

"Su Majestad Británica queda, sin embargo, en la libertad de hacer arreglos especiales en las Colonias Británicas y en las posesiónes extranjeras para la entrega de criminales Colombianos que se refugien en tales Colonias ó posesiónes extranjeras, sobre la base de las disposiciones de este Tratado, en cuanto sea posible y hasta donde lo permitan las leyes de tal Colonia ó posesión extranjera

"Las demandas para la extradición de un reo prófugo procedentes de alguna Colonia ó posesión extranjera de Su Majestad Británica se ajustarán á las reglas establecidas en los Artículos anteriores del presente Tratado.

"ARTICLE XVIII.

"The present Treaty shall come into force ten days after its publication, in conformity with the forms prescribed by the laws of the High Contracting Parties. It may be terminated by either of the High Contracting Parties by a notice not exceeding one year and not less than six months.

"The Treaty, after receiving the approval of the Congress of Colombia, shall be ratified, and the ratifications shall be exchanged at Bogotá as soon as possible.

"In witness whereof the respective Plenipotentiaries have signed the same, and have affixed thereto their respective seals.

"Done at Bogotá, this twenty-seventh day of October, in the year of our Lord One thousand eight hundred and eighty-eight.

(L.S.) "W. J. DICKSON.
(L.S.) "VICENTE RESTREPO

"ARTICULO XVIII.

"El presente Tratado empezará á regir diez dias después de su publicación, en consonancia con las formalidades prescritas por las leyes de las Altas Partes Contratantes; y puede suspenderse por cualquiera de ellas, dando aviso á la otra dentro de un plazo que no exceda de un año ni sea menor de seis meses.

"Este Tratado se ratificará después de su aprobación por el Congreso de Colombia, y las ratificaciones se canjearán en Bogotá, en el mas breve término posible.

"En fe de lo cual los respectivos Plenipotenciarios firman el presente, y ponen sus sellos particulares.

"Hecho en Bogotá, á veinte y siete de Octubre de mil ochocientos ochenta y ocho.

(L.S.) "VICENTE RESTREPO.
(L.S.) "W. J. DICKSON."

And whereas the ratifications of the said Treaty were exchanged at Bogotá on the twenty-first day of August, one thousand eight hundred and eighty-nine.

Now, therefore, Her Majesty, by and with the advice of Her Privy Council, and in virtue of the authority committed to Her by the said recited Acts, doth order, and it is hereby ordered, that from and after the sixteenth day of December, one thousand eight hundred and eighty-nine, the said Acts shall apply in the case of Colombia, and of the said Treaty with the President of the Republic of Colombia.

Provided always, and it is hereby further ordered that the operation of the said Extradition Acts, 1870 and 1873, shall be suspended within the Dominion of Canada so far as relates to the Republic of Colombia and to the said Treaty, and so long as the provisions of the Canadian Act aforesaid of 1886 continue in force, and no longer.

C. L. Peel.

The 5th February, 1890.

No. 294-*E*.—The following Order of Her Majesty in Council, published in the *London Gazette* of the 13th December, 1889, is republished for general information :—

AT THE COURT AT WINDSOR,

The 28th day of November, 1889.

PRESENT,

THE QUEEN'S MOST EXCELLENT MAJESTY

LORD PRESIDENT	LORD ASHBOURNE
EARL OF ZETLAND	SIR JAMES FERGUSSON, BART.
SECRETARY LORD KNUTSFORD	SIR JAMES CAIRD.

WHEREAS, by Treaty, grant, usage, sufferance, and other lawful means, Her Majesty the Queen has power and jurisdiction within the dominions and territories of the King of Siam :

NOW, THEREFORE, Her Majesty, by virtue and in exercise of the powers in this behalf by the Foreign Jurisdiction Acts, 1843 to 1878, and of the Act of the Session of the 20th and 21st of Her Majesty, cap. 75, and of the Act of the Session of the 33rd and 34th of Her Majesty, cap. 55, and otherwise in Her vested, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered as follows :—

1. This Order may be cited as "The Siam Order in Council, 1889."

2. This Order is divided into parts as follows :—

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PART I.—INTERPRETATION AND APPLICATION.

3. In this Order, unless the subject or context otherwise requires, "The Secretary of State" means one of Her Majesty's Principal Secretaries of State;

"Prescribed" means prescribed by any Consular instructions, or by any order or notification signed or authorised by the Secretary of State;

"Siam" means the dominions for the time being of the Kings of Siam, including the territories of Chiengmai, Lakon, and Lampoonchi, and the islands and territorial waters belonging to the said dominions and territories;

"Consular officer" includes any person for the time being acting in Siam by virtue of Her Majesty's Commission, or with the authority or approval of the Secretary of State as Consul General, Consul or Vice-Consul, or Consular Agent;

"Consul-General" means any person for the time being acting as Consul-General at Bangkok;

"Treaty" includes any Convention, Agreement, or Arrangement made by or on behalf of Her Majesty, with any State or Government, King, Chief, people, or tribe, and any Regulation appended thereto;

"Court" means any Court or person exercising jurisdiction under this Order;

"Supreme Court" means the Supreme Court of the Straits Settlements;

"British subject" includes a person enjoying Her Majesty's protection in Siam, and includes, by virtue of 39 and 40 Vict., cap. 46, subjects of the several Princes and States in India in alliance with Her Majesty residing and being in Siam;

"Foreigner" means a person, whether a native or subject of Siam or not, who is not a British subject, as above defined;

"Native" means a native or subject of Siam;

"Person" includes a Corporation or Association of persons;

"Oath" or "affidavit" includes affirmation and declaration;

"Month" means calendar month;

The plural includes the singular, and the singular the plural, and the masculine the feminine;

Expressions referring to print or to writing include either print or writing, or a combination of both;

"Crime" includes offence.

4. The powers conferred by this Order shall extend to the persons and matters following, in so far as by Treaty, grant, usage, sufferance, or other lawful means Her Majesty has power or authority in Siam in relation to such persons and matters, that is to say:—

(1.) British subjects as herein defined.

(2.) The property and personal and proprietary rights and obligations of British subjects in Siam (whether such subjects are or are not within Siam), including British ships, with their boats and the persons and property on board thereof or belonging thereto.

(3.) Foreigners as herein defined who submit themselves to a Court in accordance with the provisions of this Order.

(4.) Foreigners as herein defined with respect to whom any State, King, Chief, or Government whose subjects or under whose protection they are has by any Treaty as herein defined or otherwise agreed with Her Majesty for or consented to the exercise of power or authority by Her Majesty.

PART II.—GENERAL LAW.

5. All Her Majesty's jurisdiction exerciseable in Siam for the judicial hearing and determination of matters in difference between British subjects, or between foreigners and British subjects, or for the administration or control of the property or persons of British subjects, or for the repression or punishment of crimes committed by British subjects, or for the maintenance of order among British subjects, shall be exercised under and according to the provisions of this Order, and not otherwise.

6.—(1.) Subject to the other provisions of this Order, the civil and criminal jurisdiction aforesaid shall, so far as circumstances admit, be exercised upon the principles of and in conformity with the substance of the law for the time being in force in and for England, and with the powers vested in and according to the course of procedure and practice observed by and before Courts of Justice and Justices of the Peace in England, according to their respective jurisdictions and authorities.

(2.) Except as to offences made or declared such by this Order, or by any regulation or rule made under it, any act other than an act that would by a Court of Justice having criminal jurisdiction in England be deemed a crime making the person doing

such act liable to punishment in England shall not, in the exercise of criminal jurisdiction under this Order, be deemed a crime making the person doing such act liable to punishment.

7. Crimes, wrongs, and breaches of contract against or affecting the person, property, or rights of natives of Siam or other foreigners as herein defined, committed by persons subject to this Order, are punishable or otherwise cognizable under the provisions of this Order, with the consent of such natives or foreigners, in the same manner as if they were committed against or affected the person, property, or rights of British subjects.

PART III.—CONSTITUTION OF COURTS.

8. A District Court shall be held in Bangkok, and other District Courts shall be held at such other places as may from time to time be appointed under this Order.

A District Court is held by a Consular officer, and may be styled the Consular Court at Bangkok or elsewhere as the case may be.

9. It shall be lawful for the Consul-General from time to time, by order in writing, with the previous or subsequent authority or approval of the Secretary of State, to appoint places at which District Courts shall be held, and to assign the district in and for which each such Court shall act, and to designate the Consular officer who is to hold each such Court, and to determine the description and number of the officers to be attached to any such Court, and the mode of their appointment and removal, and their duties and remuneration, and any matters incident to any of the above-mentioned purposes.

A printed copy of any such order purporting to bear the seal of the Consul-General or of a District Court shall in all causes and matters be admitted as evidence of the contents and due making and publication thereof.

Each District Court shall have such seal as may be prescribed by any such order as aforesaid.

10. The Consul General shall have, in all matters, civil and criminal, an extraordinary original jurisdiction throughout Siam concurrent with the jurisdiction of the several District Courts, such extraordinary jurisdiction to be exercised by him as a District Court subject and according to the provisions of this Order, and subject to appeal to the Supreme Court in the same manner as from an ordinary District Court.

The Consul-General shall also have jurisdiction to try in Siam crimes which cannot under this Order be tried by a District Court, and for that purpose shall have the power of the Supreme Court.

The Consul-General may, from time to time, visit in a magisterial or judicial capacity any District Court, and there inquire of, or hear and determine, any case, civil or criminal pending in that Court, or arising within its district.

A District Court may, of its own motion, or on the application of any person concerned, report to the Consul-General the pendency of any case, civil or criminal, which appears to the District Court fit to be heard and determined by the Consul-General.

The Consul-General shall thereupon direct in what mode and where the case shall be heard and determined, and (notwithstanding anything in this Order) the same shall be so heard and determined accordingly.

11.—(1.) The Supreme Court shall have appellate jurisdiction under this Order.

The appellate jurisdiction of the Supreme Court shall be exercised by the full Supreme Court sitting in the Straits Settlements in such manner and according to such procedure as subject to the provisions of this Order and of any Rules made under this Order, the Supreme Court from time to time determines.

Judgments or orders of the Supreme Court in the exercise of its appellate jurisdiction shall be certified by the Supreme Court to the District Court in Siam from which the appeal is brought, or, when the appeal is from the judgment or order of a Judge of the Supreme Court acting in Siam or in the Straits Settlements, then to such District Court in Siam as the Supreme Court thinks fit, and (subject to any appeal to Her Majesty in Council) that District Court may and shall execute and give effect to the same in like manner as to its own judgments or orders.

(2.) The Supreme Court, on petition presented to it in accordance with any rules to be made under this Order, or in such manner as the Supreme Court directs, and alleging that any order of a District Court or of the Consul-General has the effect of a refusal of justice to any suitor or complainant, may, after such inquiry (if any) as it thinks fit to direct, issue an order directing the proper Court to take cognizance of the matter and may, if satisfied that such order has not been properly complied with entertain and determine the matter of the suit or complaint, and shall certify its determination to the proper Court, which shall give effect thereto.

(3.) Except as provided by this Order the Supreme Court shall not exercise any control over a District Court or the Consul-General, whether by way of mandamus, prohibition, certiorari, writ of habeas corpus, or otherwise.

12. The Supreme Court shall, for the purposes of this Order, have original jurisdiction as follows:—

(1.) When, under this Order, a person accused of crime is sent for trial to the Straits Settlements the Supreme Court shall have the like jurisdiction, and may proceed in the same manner as if the crime had been committed in the Straits Settlements, except that the criminality of the act charged and the punishment to be inflicted must be determined according to the law applicable under this Order in Siam.

(2.) On the request of the Consul-General, made with the consent of the Government of the King of Siam, the Supreme Court may exercise in Siam in relation to any civil or criminal matter any original jurisdiction which can be exercised by the Consul-General, and all the provisions of this Order shall apply accordingly (*mutatis mutandis*), and any appeal shall be to the full Supreme Court.

(3.) On the like request made with the like consent, the Supreme Court may hear and determine at Bangkok, or elsewhere in Siam, any criminal case which could under this Order be sent for trial to the Straits Settlements, and for that purpose shall have the like jurisdiction and may proceed in the same manner as nearly as may be as if it were trying the same case in the Straits Settlements, or as if it were the Consul-General trying in Siam a criminal case within the jurisdiction of a District Court.

(4.) The Supreme Court may hear and determine within the Straits Settlements any civil case arising in Siam, with the consent of the parties and of the Consul-General, and for that purpose may adopt any procedure proper either in the Straits Settlements or in Siam. In such case any appeal shall be to the full Supreme Court.

(5.) For the purposes of the exercise of original jurisdiction under this Article, such Judge or Judges of the Supreme Court as the Chief Justice of the Straits Settlements from time to time nominates shall exercise the powers of the Supreme Court.

(6.) Every District Court in Siam may and shall, according to its powers, execute, enforce, and give effect to any judgment or order of the Supreme Court in the exercise of its original jurisdiction, and may and shall, for the purposes of anything to be done preliminary to a sitting of the Supreme Court—as, for instance, the summoning of a jury, or of Assessors, or of witnesses—exercise (*mutatis mutandis*) all the powers which such District Court has for any purpose under this Order in a case or matter pending before itself.

PART IV.—GENERAL POWERS OF COURTS AND GENERAL PROCEDURE.

13.—(1.) All Her Majesty's jurisdiction, civil and criminal, exercisable in Siam, shall, except as otherwise provided by this Order, be exercisable by the District Courts each for and within its own district.

(2.) Every District Court in Siam and the Supreme Court shall be auxiliary each to the other in all particulars relative to the administration of justice, civil or criminal, under this Order.

(3.) Every Court shall, in the exercise of every part of its respective jurisdiction under this Order, be a Court of Record, and a Court of Law and of Equity.

(4.) In any matter, civil or criminal, a District Court within whose district (in civil matters) the matter of complaint wholly or in part arose or happened, or the subject in dispute is wholly or partly situate, or the contract in question was wholly or partly made, or the breach thereof wholly or partly occurred, or the defendant resides or carries on business, or (in criminal matters) the crime was wholly or partly committed, or the accused person happens to be, shall have jurisdiction, and may deal with the case, as if every material fact or thing had happened or was situate within its district; but any such Court, if, in its opinion, justice or convenience so requires, may decline or suspend the exercise of jurisdiction, and may, if it thinks necessary or just, require security from the defendant or accused person for his appearance before some other Court having jurisdiction in the matter, and for obedience to any judgment or order of such other Court, and further, in a criminal case, if necessary, may arrest and commit the accused person, and cause him to be removed under warrant and in custody, to be dealt with by such other Court.

(5.) Every Court acting under this Order, shall have power to rehear any civil matter, and to review its judgments or orders in any civil case in which, in the opinion of the Court, justice so requires, on such terms as to costs and otherwise as the Court thinks just.

14. In every case, civil or criminal, heard in a District Court, proper minutes of the proceedings shall be drawn up, and shall be signed by the Judge or officer before whom the proceedings are taken, and sealed with the seal of the Court, and shall, where Assessors are present, be open for their inspection and for their signature if concurred in by them.

The minutes, with depositions of witnesses and notes of evidence taken at the trial by the Judge or officer, shall be preserved in the public office of the Court.

15. Each District Court shall, every six months, furnish to the Consul-General a report respecting every case, civil and criminal, brought before it, in such form as the Consul-General from time to time directs.

16. Any Registrar of a Court, or person acting as Registrar, and any other officer of the Court designated in this behalf by the Consul-General, may administer oaths, and take affidavits, declarations, and affirmations.

The Judge of any Court shall be, and act as, the Registrar of the Court, if there is no other person appointed to be Registrar there.

17.—(1.) In a civil case, any Court may order such costs, charges, and expenses as to the Court seem reasonable, to be paid by any party to the proceedings, or out of any fund to which the proceeding relates.

(2.) All costs, and all charges and expenses of witnesses, prosecutions, punishments, and deportations, and other charges and expenses, and all fees, fines, forfeitures, and pecuniary penalties payable under this Order, and all judgments, may be levied or enforced by distress and seizure and sale of ships, goods, and lands, and in default of sufficient distress by imprisonment; and no bill of sale, or mortgage, or transfer of property made with a view to security in regard to crimes committed, or to be committed, shall be of any avail to defeat any provision of this Order.

(3.) Imprisonment in default of distress shall not, except as may be provided by rules of procedure made under this Order, operate as a discharge or satisfaction.

(4.) Where money ordered by the Court to be paid is due for seamen's wages, or is other money recoverable under the Merchant Shipping Acts or other law relating to ships, and the person ordered to pay has not paid as ordered, the Court, in addition to other powers for compelling payment, shall have power to direct that the amount unpaid be levied by seizure and sale of the ship.

18.—(1.) The Consul-General shall have all the powers and authorities of the Sheriff of a county in England, with all the privileges and immunities of the office, and as such Sheriff shall be charged with the execution of all decrees, orders, and sentences made and passed by a Court, on the requisition in that behalf of the Court. He shall not be liable to any action or proceeding for anything done or purporting to be done or anything omitted by him as such Sheriff.

(2.) A District Court shall execute any writ, order, or warrant directed by a Consul-General to a District Court; and may take security from any person named therein for his appearance personally or by attorney, according to the writ, order, or warrant; or may cause such person to be taken, in custody or otherwise, to a Court, or elsewhere in Siam, according to the writ, order, or warrant.

19. A District Court may promote reconciliation and encourage and facilitate the settlement in an amicable way of any suit or proceeding pending before it.

A District Court may, with the consent of the parties, refer to arbitration the final determination of any suit or proceeding pending before it, or of all or any matters in difference between the parties, on such terms, and with such directions, as to appointment of an Arbitrator and other things, as may seem fit, and may, if it thinks fit, take from the parties or any of them, security to abide by the result of the reference.

In any such case the award shall be final and conclusive.

On the application of any party a decree of the Court may be entered in conformity with the award, and such decree shall not be open to any appeal or rehearing whatever, except on the ground that it is not in conformity with the award.

Every agreement for reference to arbitration or submission to arbitration by consent may, on the application of any party, be made a rule of a Court having jurisdiction in the matter of the reference or submission, which Court shall thereupon have power and authority to enforce the agreement or submission and the award made thereunder, and to control and regulate the proceedings before and after the award in such manner, and on such terms, as may be just.

20. No proceeding under this Order shall be invalidated by any informality, mistake, or omission, so long as, in the opinion of the Court before which any question arises,

the essential requisites of law and justice have been complied with, or may be met by amendment.

PART V.—SPECIAL POWERS (BANKRUPTCY, PROBATE, &C.)

21. A District Court shall be a Court of Bankruptcy, and as such shall, as far as circumstances admit, have for and within its own district, with respect to British subjects and to their debtors and creditors, being either British subjects or foreigners submitting to the jurisdiction of the Court, all such jurisdiction as for the time being belongs to any judicial authority having for the time being jurisdiction in bankruptcy in England.

22. A District Court shall have, and may exercise, for and within its own district, with respect to British subjects, all the powers, rights, and duties appertaining to the office of Coroner in England, but it shall not be necessary to summon a jury in holding any inquest.

23. The District Court at Bangkok shall be a Vice-Admiralty Court, and as such shall, for and within Siam, and for vessels and persons coming to and within Siam, have all such jurisdiction as for the time being ordinarily belongs to Vice-Admiralty Courts in Her Majesty's possessions abroad.

The said Court shall have all powers and jurisdiction which can be exercised by Justices or a Vice-Admiralty Court under or for the purposes of the Acts relating to merchant shipping or the Passenger Acts, or relating to quarantine.

24. The District Court at Bangkok shall, so far as circumstances admit, have for and within Siam, with respect to British subjects, all such jurisdiction relative to the custody and management of the persons and estates of persons of unsound mind as for the time being belongs to the Lord Chancellor or other person or persons in England intrusted with the care and commitment of the custody of the persons and estates of persons found, by inquisition in England, idiot, lunatic, or of unsound mind.

25.—(1.) The District Court at Bangkok shall be a Court of Probate, and as such shall, as far as circumstances admit, have for and within Siam, with respect to the property of British subjects having at the time of death their fixed places of abode in Siam, all such jurisdiction as for the time being belongs to the Probate Division of Her Majesty's High Court of Justice in England.

(2.) Every District Court shall also have power to grant probate or administration where there is no contention respecting the right to the grant, and it is proved on oath that the deceased had at the time of his death his fixed place of abode within the jurisdiction of the District Court.

26. Probate or administration granted by a Court shall have effect over all the property of the deceased within Siam, and shall effectually discharge persons dealing with an executor or administrator thereunder, and that notwithstanding any defect afterwards appears in the grant.

Such a grant shall not be impeachable by reason only that the deceased had not at the time of his death his fixed place of abode within the particular jurisdiction.

27. Any person having in his possession or under his control any paper or writing of a deceased British subject, being or purporting to be testamentary, shall forthwith deliver the original to the District Court within the district whereof such person is at the time of his first knowledge of the death of the deceased and deposit it there.

Any person neglecting to do so for fourteen days after having knowledge of the death of the deceased shall be liable to such penalty, not exceeding fifty pounds, as the Court thinks fit to impose.

28. From the death of a British subject, having at the time of death his fixed place of abode in Siam, intestate, until administration granted, his personal property in Siam shall be vested in the Consul-General.

29. If any person, other than one of Her Majesty's Consular officers, takes possession of or in any manner administers any part of the personal property of any person deceased without obtaining probate or administration within three months after the death of the deceased, or within one month after the termination of any suit or dispute respecting probate or administration (if there is any such which is not ended within two months after the death of the deceased), he shall be liable to such penalty, not exceeding one hundred pounds, as the Court having jurisdiction in the matter of the property of the deceased thinks fit to impose; and in every such case the same fees shall be payable by the person so administering as would have been payable by him if he had obtained probate or administration.

30. Where a British subject, not having at the time of death his fixed place of abode in Siam, dies there, the District Court within whose district he dies shall, where the circumstances of the case appear to the Court so to require, forthwith on the death of the deceased, or as soon after as may be, take possession of his personal property

within the particular jurisdiction, or put it under the seal of the Court (in either case, if the nature of the property or other circumstances so require, making an inventory), and so keep the property until it can be dealt with according to law.

31.—(1.) In a case of apparent intestacy, where the circumstances of the case appear to the Court so to require, for reasons recorded in the minutes, the Court having probate jurisdiction may, if it thinks fit, of its own motion, or otherwise, grant administration to an officer of the Court.

(2.) Any officer so appointed shall act under the direction of the Court, and shall be indemnified thereby.

(3.) A commission of 2½ per cent. may be charged on an estate administered under this Article.

(4.) All expenses incurred on behalf of the Court in the execution of this Article, and the said commission, shall be the first charge on the personal property of the deceased in Siam; and the Court shall, by sale of part of that property or otherwise, provide for the discharge of those expenses and the payment of the said commission.

32. Where it appears to the Court having probate jurisdiction that the value of the property or estate of a deceased person does not exceed one hundred pounds, the Court may, wtihout any probate or letters of administration, or other formal proceeding, pay thereout any debts or charges, and pay, remit, or deliver any surplus to such persons in such manner as a Secretary of State from time to time directs, and shall not be liable to any action, suit, or proceedings in respect of anything done or purporting to be done under this Article.

PART VI.—CRIMINAL LAW AND PROCEDURE.

33. The crimes punishable under this Order are:—

(1.) Any acts or omissions which are for the time being punishable in England, on indictment, by death, penal servitude, or imprisonment, as treasons, felonies, or misdemeanours.

(2.) Acts or omissions by this Order, or by any regulations made by virtue of this Order declared to be punishable as offences against this Order.

In case an act or omission is punishable both as a crime under the law in force in England and as an offence against this Order, the accused person may be tried and punished for such act or omission either as a crime, as aforesaid, or as an offence against this Order, but he shall not be liable to be tried or punished in both ways.

34. Any British subject being in Siam may be proceeded against, tried, and punished under this Order for the crime of piracy wherever committed.

If the Court before which a British subject charged with the crime of piracy is brought is a District Court, the Court shall report to the Consul-General the pendency of the case.

The Consul-General shall thereupon direct in what mode and where the case shall be heard and determined, and (notwithstanding anything in this Order) the case shall be so heard and determined accordingly.

35.—(1.) If any British subject does any of the following things without Her Majesty's authority, that is to say:—

Levies war, or takes any part in any operation of war against, or aids or abets any person in carrying on war, insurrection, or rebellion against the Kings of Siam,

Every person so offending shall be deemed guilty of an offence against this Order, and on conviction thereof shall be liable (in the discretion of the Court before which he is convicted) to be punished by imprisonment for any term not exceeding one year, with or without hard labour, and with or without a fine not exceeding one thousand pounds, or by a fine not exceeding one thousand pounds, without imprisonment.

In addition to such punishments, every such conviction shall of itself, and without further proceedings, make the person convicted liable to deportation; and the Court before which he is convicted may order that he be deported from Siam to such place as the Court directs.

(2.) If any British subject, without the authority of Her Majesty (proof whereof shall lie on the party accused), takes part in any operation of war in the service of the Kings of Siam against any persns enogaged in carrying on war, insurrection, or rebellion against the Kings of Siam, he shall be deemed guilty of an offence against this Order, and on conviction thereof shall be liable (in the discretion of the Court before which he is convicted) to be punished by imprisonment for any term not exceeding one year, with or without had labour, and with or without a fine not exceeding one thousand pounds, or by a fine not exceeding one thousand pounds, without imprisonment.

(3.) If the Court before which any person charged with having committed such a misdemeanour as in this Article mentioned is brought is a District Court, the Court shall report to the Consul-General the pendency of the case.

The Consul-General shall thereupon direct in what mode and where the case shall be heard and determined, and (notwithstanding anything in this Order) the case shall be so heard and determined accordingly.

36. If any British subject is guilty of publicly deriding, mocking, or insulting any religion established or observed in Siam, or of publicly offering any insult to any religious service, feast, or ceremony established or kept in any part of Siam, or to any place of worship, tomb, or sanctuary belonging to any such religion, or to the ministers or professors thereof, or of wilfully committing any act tending to bring any such religion, or its ceremonies, mode of worship, or observances into hatred, ridicule, or contempt, and thereby to provoke a breach of the public peace, he shall be deemed guilty of an offence against this Order, and shall be liable (in the discretion of the Court before which he is convicted) to imprisonment for any term not exceeding six months, with or without hard labour, and with or without a fine not exceeding one hundred pounds, or to a fine not exceeding one hundred pounds, without imprisonment.

Notwithstanding anything in this Order, every charge against a British subject of having committed any such offence shall be heard and determined in a summary way, and any District Court shall have power to impose the punishment aforesaid.

Her Majesty's Consular officers shall take such precautionary measures as seem to them proper and expedient for the prevention of such offences.

37. If any person subject to the criminal jurisdiction of any Court exercising jurisdiction in Siam under this Order does any of the following things, namely:—

(i.) Wilfully by act or threat obstructs any officer of or person executing any process of the Court in the performance of his duty; or

(ii.) Within or close to the room or place where the Court is sitting, wilfully misbehaves in a violent, threatening, or disrespectful manner to the disturbance of the Court, or to the intimidation of suitors or others resorting thereto; or

(iii.) Wilfully insults any member of the Court, or any juror or Assessor, or any person acting as a clerk or officer of the Court during his sitting or attendance in Court, or in his going to or returning from Court; or

(iv.) Does any act in relation to the Court, or a Judge thereof, or a matter pending therein, which, if done in relation to a Superior Court in England, would be punishable as a contempt of such Court, or as a libel on such Court, or the Judges thereof, or the administration of justice therein;

Such person shall be liable to be apprehended by order of the Court, with or without warrant, and on inquiry and consideration, and after the hearing of any defence which such person may offer, without further process or trial, to be punished with a fine not exceeding ten pounds, or with imprisonment not exceeding twenty-four hours.

A minute shall be made and kept of every such case of punishment, recording the facts of the offence and the extent of the punishment, and a copy of the minute shall be forthwith sent to the Consul-General in the case of punishment so inflicted by a District Court, or to the Secretary of State in the case of punishment so inflicted by the Consul-General.

Provided that, if the Court thinks fit, instead of proceeding under the preceding provisions, it may direct or cause the offender to be tried in a separate criminal prosecution or proceeding, in which the offender shall be liable to be tried and punished for his offence as an offence against this Order.

Nothing herein shall interfere with the power of the Court to remove or exclude persons who interrupt or obstruct the proceedings of the Court.

38. If any person in Siam does any act or makes any publication of such kind, and under such circumstances, that, in the opinion of the Consul-General, grave danger to public order is thereby occasioned, the Consul-General shall have the same powers as under this Order a District Court has in relation to apprehended breaches of the peace.

39. If any clerk or officer of any Court acting under this Order in Siam, acting under pretence of the process or authority of the Court, is charged with extortion, or with not duly paying any money levied, or with other misconduct, the Court may (without prejudice to any other liability or punishment to which the clerk or officer would in the absence of the present provision be liable) inquire into the charge in a summary way, and for that purpose summon and enforce the attendance of all necessary persons, in like manner as the attendance of witnesses and others may be enforced in a suit, and may make such order thereupon for the repayment of any money extorted, or for the due payment of any money levied, and for the payment of such damages and costs as the Court thinks just, and the Court may also, if it thinks fit, impose such fine upon the clerk or officer, not exceeding one hundred pounds for each offence, as seems just.

40. Any act which, if done in the United Kingdom or in a British possession, would be an offence against any of the following Statutes of the Imperial Parliament, or Orders in Council, that is to say:—

"The Merchandise Marks Act, 1887;"

The Patents, Designs, and Trade Marks Acts, 1883 to 1888;

Any Act, Statute, or Order in Council, for the time being in force relating to copyright, or to inventions, designs, or trade-marks;

Any Statute amending or substituted for any of the above-mentioned Statutes—

Shall, if done by a British subject in Siam, be punishable as an offence against this Order, whether such Act is done in relation to any property or right of a British subject or of a foreigner, or otherwise:

Provided—

(1.) That a copy of any such Statute or Order in Council shall be published by the Consul-General in his public office at Bangkok, and shall be there open for inspection by any person at all reasonable times; and a person shall not be punished under this Article for anything done before the expiration of one month after such publication, unless the person offending is proved to have had express notice of the Statute or Order:

(2.) That a prosecution by or on behalf of a prosecutor who is not a British subject shall not be entertained without the consent in writing of the Consul-General, who may withhold such consent, unless he is satisfied that effectual provision exists for the punishment in Consular or other Courts in Siam of similar acts committed by the subjects of the State or Power of which such prosecutor is a subject, in relation to or affecting the interests of British subjects.

41. A District Court shall have jurisdiction to make an order requiring a person to contribute, in such manner as the Court directs, to the support of his wife or child, whether legitimate or not, being in the opinion of the Court under the age of 16 years. Any such Order may be made in a summary way, as if the neglect to provide for the support of such wife or child were an offence against this Order, and a failure to comply with any such order shall be deemed to be an offence against this Order, and shall be punishable accordingly, and the Court may direct any penalty imposed for such offence to be applied for the support of such wife or child in such manner as the Court thinks fit.

42. Where any act or omission is, by virtue of this Order, or of any regulation made under this Order, an offence against this Order, and no penalty or punishment is specified in respect thereof, such offence shall be punishable with imprisonment for not exceeding three months, or fine not exceeding one hundred pounds, or both.

43. A District Court may cause to be apprehended and brought before it any British subject being within the district of the Court, and charged with having committed a crime in Siam, and may deal with the accused according to the jurisdiction of the Court, and in conformity with the provisions of this Order; or where the crime is triable, and is to be tried, in Her Majesty's dominions, may take the preliminary examination, and commit the accused for trial, and cause or allow him to be taken to the place of intended trial.

44.—(1.) Where a person is charged with an offence on a summons or warrant issuing out of a Court, he shall be brought before the Court within forty-eight hours after service of the summons or execution of the warrant, unless, in any case, circumstances unavoidably prevent his being brought before the Court within that time, which circumstances shall be recorded in the minutes.

(2.) In every case he shall be brought before the Court as soon as circumstances reasonably admit, and the time and circumstances shall be recorded in the minutes.

45.—(1.) Where an accused person is in custody he shall not be remanded at any time for more than seven days, unless circumstances appear to the Court to make it necessary or proper that he should be remanded for a longer time, which circumstances, and the time of remand, shall be recorded in the minutes.

(2.) In no case shall a remand be for more than fourteen days at one time, unless in case of illness of the accused person or other case of necessity.

46.—(1.) Except in cases of murder, an accused person may be admitted to bail at any stage of the proceedings.

(2.) Where the offence charged is one of the following, it shall be in the discretion of the Court before whom such person appears or is tried to admit the accused to bail or not, according to the circumstances, namely:—

Felony (not being murder);

Riot;

Assault on an officer of a Court in the execution of his duty, or on any person acting in his aid;

Neglect or breach of duty by an officer of a Court.

(3.) In all other cases except murder the Court shall admit the accused to bail, unless in any instance, the Court, having regard to the circumstances, see good reason to the contrary, which reason shall be recorded in the minutes.

(4.) The Consul-General may, if he thinks fit, admit to bail a person charged with any offence except murder, although any other Court, in the exercise of its discretion, has not thought fit to admit the accused to bail.

47. Crimes punishable under this Order are to be tried as follows (subject to the provisions of this Order as to the powers of the Consul-General and of the Supreme Court or a Judge thereof):—

(1.) Crimes by this Order directed to be tried in a summary way are to be tried by a District Court without a jury or Assessors.

(2.) Crimes which are not punishable with a longer term of imprisonment than three months, nor punishable with fine exceeding fifty pounds, shall be tried in a summary way by a District Court without a jury or Assessors.

(3.) Crimes other than as aforesaid, and except crimes punishable with death or with penal servitude for seven years or upwards, shall be tried on indictment by a District Court with Assessors or a jury. Provided that if the accused person desires to be tried in a summary way, and the Court is of opinion that the case is such that, if proved, it can be adequately punished under the powers of a District Court, the Court may hear and determine the case in a summary way.

(4.) Every case of crime punishable with death, or with penal servitude for seven years or upwards, shall, before the committal of the accused person for trial, be specially reported to the Consul-General, who shall direct to what Court the accused person shall be committed for trial. Such Court shall be either the Supreme Court acting in the Straits Settlements, or acting in Siam, or the Consul-General acting in Siam with the powers of the Supreme Court; and the trial shall be by such Court with a jury if the trial takes place in the Straits Settlements, or if the accused person at the time of his being committed for trial in Siam so requires: provided that, in case of inability to obtain a jury, or if the accused person does not require a jury, the Court may try the case with Assessors.

(5.) Whenever a District Court commits a person for trial, it shall take all proper steps by commitment, bail, or otherwise for securing the attendance of the accused person to take his trial, and by recognizance or otherwise for securing the attendance at the trial of the prosecutor and of the witnesses for the prosecution and for the defence respectively, and shall transmit to the proper Court the depositions and any documents, recognizances, or things necessary for the purpose of the trial, with a certificate under the seal of the District Court specifying the depositions, documents and things so transmitted. Such certificate shall be *primâ facie* evidence of all the matters stated therein to have been done by or before the District Court, and that the depositions transmitted therewith were duly taken.

48. A District Court may impose the punishment of imprisonment for any term not exceeding six months, with or without hard labour, and with or without a fine not exceeding two hundred pounds, or the punishment of a fine not exceeding two hundred pounds, without imprisonment.

49. Every Court and authority in imposing and inflicting punishments under this Order shall have regard, so far as circumstances admit, and subject to the other provisions of this Order, to the punishments imposed by the law of England in like cases, and to the mode in which the same are inflicted in England.

50. Any Court acting under this Order (but, in the case of a District Court, subject to the approval of the Consul-General) may order any person convicted before it of any crime or offence to pay all or any part of the expenses of or preliminary to his trial and of his imprisonment or other punishment.

Where it appears to any Court that any charge made before it is malicious, or is frivolous and vexatious, the Court may order all or any part of the expenses of the prosecution to be paid by the person making the charge.

In either of the two last-mentioned cases the amount ordered to be paid shall be deemed a debt due to the Crown, and may, by virtue of the Order, without further proceedings, be levied on the property of the person convicted or making the charge, as the case may be, or may be enforced by imprisonment for not exceeding one month or until payment

51.—(1.) A Court may, if it thinks fit, order a person convicted of an assault to pay to the person assaulted, by way of damages, any sum not exceeding twenty pounds.

(2.) Damages so ordered to be paid may be either in addition to or in lieu of a fine, and shall be recoverable in like manner as a fine.

(3.) Payment of such damages shall be a defence to an action for the assault.

52.—(1.) If, on a trial, a Court is of opinion that the accused attempted to commit the offence with which he is charged, but did not complete it, he shall not be therefore acquitted, but the Court may find him guilty of the attempt, and may adjudge him to be punished as if he had been charged with the attempt.

He shall not be liable to be afterwards prosecuted for the offence.

(2.) If, on the trial of a person charged with robbery, a Court is of opinion that the accused committed an assault with intent to rob, but did not commit robbery, he shall not be therefore acquitted, but the Court may find him guilty of the assault, and may adjudge him to be punished as if he had been charged with the assault.

He shall not be liable to be afterwards prosecuted for the assault.

(3.) If, on a trial for any of the following offences, namely, burglary, or stealing in a dwelling-house, or breaking and entering and stealing in a shop, warehouse, or counting-house, or a building within the curtilage of a dwelling-house, or larceny, or feloniously receiving property stolen, embezzled, or otherwise felloniously taken, obtained, or disposed of, the facts proved authorise a conviction for one of those offences, not being the offence charged, the Court may find the accused guilty of that other offence, and may adjudge him to be punished as if he had been charged with that other offence.

He shall not be liable to be afterwards prosecuted for that other offence.

(4) If any person procures, or endeavours to procure or incites any other person to commit a crime or offence, he shall be punishable on conviction in the same manner as if he were convicted of an attempt to commit that crime or offence. If the crime or offence is actually committed in pursuance of the procurement or incitement, both persons may be tried and punished for that crime or offence as principal offender.

53. Where a person charged with having committed a crime or offence in the district of one Court escapes or removes from that district and is found within the district of another Court, the Court within the district of which he is found may proceed in the case to examination, indictment, trial, and punishment, or in a summary way (as the case may require), in the same manner as if the crime or offence had been committed in its own district; or may on the requisition or with the consent of the Court of the district in which the crime or offence is charged to have been committed, send him in custody to that Court, or require him to give security for his surrender to that Court, there to answer the charge and be dealt with according to law.

Where any person is to be so sent in custody a warrant shall be issued by the Court within the district of which he is found and such warrant shall be sufficient authority to any person to whom it is directed to receive and detain the person therein named, and to carry him to, and deliver him up to, the Court of the district within which the crime or offence was committed, according to the warrant.

54. Where any person is charged with the commission of a crime or offence the cognizance whereof appertains to any of Her Majesty's Courts in Siam, and it is expedient that the crime or offence be enquired of, tried, determined, and punished within Her Majesty's dominions, the accused may, in accordance with the 4th section of "The Foreign Jurisdiction Act, 1843," be sent for trial to a British possession to which under the next following Article he could be sent for execution of a sentence of imprisonment

The Consul-General may where it appears expedient, by warrant under his hand and seal, cause the accused to be taken for trial accordingly.

55—(1.) Sentences of imprisonment shall ordinarily be carried into effect in such prisons within Siam as the Consul-General directs, either by any general directions or in any particular case. A warrant of the Consul-General, or of a Court before which a person is convicted, shall be sufficient authority for the removal of the person to the prison named in the warrant, and for his detention there.

(2.) Where any offender convicted before a Court in Siam is sentenced to imprisonment in respect of the crime or offence of which he is convicted, and it appears to the Consul-General to be expedient that the sentence be carried into effect within Her Majesty's dominions, the offender may, in accordance with the 5th section of "The Foreign Jurisdiction Act, 1843," be sent for execution of his sentence as follows:—

(*a*.) In the case of a prisoner who is, or who appears to the person signing the warrant under the said 5th section to be, a native of Burmah or of any other part of British India, and not of European descent, to Her Majesty's possession of Burmah or some other part of British India.

(*b.*) In the case of any other prisoner, to the Colony of the Straits Settlements, or to some other part of Her Majesty's dominions out of the United Kingdom the Government whereof consents that offenders may be sent thither under this Article.

And the Consul-General shall have authority for the purposes of the said section.

56.—(1) In cases of murder or manslaughter, if either the death or the criminal act which wholly or partly caused the death happened within the jurisdiction of a Court acting under this order, such Court shall have the like jurisdiction over any person, being a British subject who is charged either as the principal offender or as accessory before the fact to murder, or as accessory after the fact to murder or manslaughter, as if both such criminal act and the death had happened within such jurisdiction.

(2) In the case of any crime committed on the high seas, or within the Admiralty jurisdiction, by any British subject on board a British ship, or on board a foreign ship to which he did not belong, a Court acting under this Order shall have jurisdiction as if the crime had been committed within the district of such Court. In cases tried under this provision no different sentence can be passed from the sentence which could be passed in England if the crime were tried there.

(3) The foregoing provisions of this Article shall be deemed to be adaptations for the purposes of this Order and of "The Foreign Jurisdiction Act, 1878," of the following enactments described in the first Schedule to that Act (that is to say):—

"The Admiralty Offences (Colonial) Act, 1849."

"The Admiralty Offences (Colonial) Act, 1860."

"The Merchant Shipping Act, 1867," section 11.

And the said enactments shall so far as they are repeated and adapted by this Article (but not further or otherwise), extend to Siam.

57. "The Fugitive Offenders Act, 1881," shall apply to Siam as if Siam were a British possession, subject to the conditions, exceptions, and qualifications following:—

(i.) The said Act shall apply only in the case of British subjects.

(ii.) The Consul-General is, for the purposes of the said Act, substituted for the Governor of a British possession, and for a Superior Court, or a Judge thereof, in a British possession, and for a Magistrate or Justice of the Peace in a British possession.

(iii.) So much of the 4th and 5th sections of the said Act as relates to the sending a report of the issue of a warrant, together with the information, or a copy thereof, or to the sending of a certificate of committal and report of a case, or to the information to be given by a Magistrate to a fugitive, shall be excepted.

(iv.) So much of the 6th section of the said Act as relates to *habeas corpus*, and as requires the expiration of fifteen days before issue of a warrant, shall be excepted.

(v.) The said Consul-General shall not be bound to return a fugitive offender to a British possession unless satisfied that the proceedings to obtain his return are taken with the consent of the Governor of that possession.

(vi.) For the purposes of Part II of the said Act, Siam and the Colony of the Straits Settlements shall be deemed to be one group of British possessions.

58. "The Colonial Prisoners Removal Act, 1884," shall apply to Siam as if Siam were a British possession, and part of Her Majesty's dominions, subject as follows:—

The Consul-General shall, in relation to Siam, be substituted for the Governor of a British possession.

59. The Consul-General shall, when required by the Secretary of State, send to the Secretary of State a report of the sentence passed in every case not heard and determined in a summary way, with a copy of the minutes of proceedings and notes of evidence, and may send with such report any observations he thinks fit.

Every Court (other than the Consul-General) shall forthwith send to the Consul-General a report of the sentence passed by it in Siam in every case not heard and determined in a summary way, with a copy of the minutes of proceedings and notes of evidence, and with any observations the Court thinks fit. The Consul-General shall, when required by the Secretary of State, transmit the same to the Secretary of State, and may send therewith any observations he thinks fit.

60.—(1.) Where any person is sentenced in Siam to suffer the punishment of death, the Court pronouncing the sentence shall forthwith send a report of the sentence, with a copy of the minutes of the proceedings and notes of the evidence in the case, and with any observation the Court thinks fit to make, to the Governor in Council of the Straits Settlements.

(2.) The sentence shall not be carried into execution without the order of the Governor of the Straits Settlements in Council.

(3.) In any such case, if the said Governor in Council does not order that the sentence of death be carried into execution, he shall direct what punishment in lieu of the punishment of death is to be inflicted on the person convicted, and the person convicted shall be punished accordingly.

61. The Governor in Council of the Straits Settlements shall have power, in the name of Her Majesty, to remit or commute in whole or in part any sentence passed by a Court exercising criminal jurisdiction under this Order, and every such Court shall give effect to any such remission.

62. Nothing in this Order shall be deemed to affect Her Majesty's prerogative of pardon.

PART VII.—APPEALS.

63.—(1.) Where any decision of a District Court, sitting with or without Assessors, or a decision or a Judge of the Supreme Court acting under this Order, with or without Assessors, either in Siam or in the Straits Settlements, is given in a civil case in respect of a sum or matter at issue of the amount or value of fifty pounds or upwards, or determines directly or indirectly, any claim or question respecting property of the amount or value of fifty pounds or upwards, any party aggrieved by the decision may apply to the Court for leave to appeal to the Supreme Court, and shall be entitled to leave on the terms prescribed by rules made under this Order, and subject to any restrictions and exceptions therein contained.

In any other case the Court or Judge may, if it seems just and expedient, give leave to appeal on like terms.

In any case the Supreme Court may give leave to appeal on such terms as seem just.

(2.) In any matter in which an appeal lies, as of right or otherwise, to the Supreme Court, it shall be lawful for the Supreme Court, by special leave, to enlarge the time for appealing, or to permit an appeal to be brought on such terms as to costs or otherwise as it thinks fit, although the time limited for appeal has elapsed, or any other formal requisite for an appeal has not been complied with.

(3.) The said Supreme Court, on the hearing of any appeal, may admit fresh evidence in such cases and on such terms as he or they think just, subject to any rules to be made under this Order.

64.—(1.) Where any final decree or order of the Supreme Court on appeal under this Order is made in a civil case in respect of a sum or matter at issue of the amount or value of five hundred pounds or upwards, or determines directly or indirectly any claim or question respecting property of the amount or value of five hundred pounds or upwards, any party aggrieved by the decree or order may, within fifteen days after the same is made, apply by motion to the Supreme Court for leave to appeal to Her Majesty in Council.

(2.) If leave to appeal is applied for by a party adjudged to pay money or perform a duty, the Supreme Court shall direct either that the decree or order appealed from be carried into execution, or that the execution thereof be suspended, pending the appeal, as the said Court considers to be in accordance with substantial justice.

(3.) If the said Court directs the decree or order to be carried into execution, the party in whose favour it is made shall, before the execution of it, give security to the satisfaction of the said Court for the due performance of such order as Her Majesty in Council may think fit to make.

(4.) If the said Court directs the execution of the decree or order to be suspended pending the appeal, the party against whom the decree is made shall, before any order for suspension of execution, give security to the satisfaction of the said Court for the due performance of such order as Her Majesty in Council may think fit to make.

(5.) In all cases security shall also be given by the appellant to the satisfaction of the said Court, to an amount not exceeding five hundred pounds, for the prosecution of the appeal, and for payment of all such costs as may be awarded to any respondent on appeal to Her Majesty in Council.

(6.) If the last mentioned security is given within one month from the filing of the motion-paper for leave to appeal, then, and not otherwise, the said Court shall give leave to appeal.

(7.) In any case other than the cases hereinbefore described, the Supreme Court may give leave to appeal on the terms and in the manner aforesaid, if it considers it just or expedient to do so.

(8.) In every case where leave to appeal is given as aforesaid, the appellant shall be at liberty to prefer and prosecute his appeal to Her Majesty in Council according to

the rules for the time being in force respecting appeals to Her Majesty in Council from Her Colonies, or such other rules as Her Majesty in Council from time to time thinks fit to make concerning appeals from the Supreme Court.

(9.) Nothing in this Order shall affect the right of Her Majesty at any time, on the humble petition of a party aggrieved by any decision of the Supreme Court, to admit his appeal thereon on such terms and in such manner as Her Majesty in Council may think fit, and to deal with the decision appealed from in such manner as may be just.

65. In any case in which an appeal lies under this Order from a District Court to the Supreme Court as of right, or leave to appeal is given by the District Court, the parties may agree that the appeal shall be to the Consul-General, and upon any such agreement in writing being filed in the District Court, or upon such agreement being made in open Court and embodied in any Order of the District Court, the appeal shall be to the Consul-General, who shall hear and dispose of the appeal in a summary way in such manner as he thinks fit, and may make any Order which could have been made by the District Court, and shall certify his Order to the District Court, and that Court shall give effect thereto.

Any such Order shall be final, and shall not be subject to any further appeal, either to the Supreme Court or to Her Majesty in Council.

This Article does not apply to cases which are in the first instance heard by the Consul-General, as such, in the exercise of any original jurisdiction under this Order.

66.—(1.) Where any person is convicted otherwise than in a summary way of a crime or offence, the Court trying the case may, if it seems fit, upon or without written application by the prosecutor or defendant, reserve for the consideration of the full Supreme Court any question of law arising on the trial.

The Court shall then state a special case, setting out the question reserved, with the facts and circumstances on which it arose, and shall send the case to the Supreme Court.

(2.) Where any person is convicted in a summary way of a crime or offence, and is dissatisfied with the conviction as being erroneous in point of law, the Court trying the case may, on his application in writing, and on compliance by him with any terms prescribed by the rules made under this Order, state a special case, setting out the facts and the grounds of the conviction, for the opinion of the Supreme Court.

(3.) Where a special case is stated, the Court stating it shall, as seems fit, either postpone judgment on the conviction, or respite execution of the judgment, and either commit the person convicted to prison, or take proper security for him to appear and receive judgment or to render himself in execution (as the case may require), at an appointed time and place.

(4.) The Supreme Court shall hear and determine the matter, and thereupon shall reverse, affirm, or amend the judgment, conviction, or sentence in question; or set aside the same and order an entry to be made in the minutes of proceedings to the effect that in the judgment of the Supreme Court the person convicted ought not to have been convicted, or arrest the judgment, or order judgment to be given at a subsequent sitting of the Court stating the case, or order a new trial, or make such other order as justice requires, and shall also give the necessary and proper consequential directions.

(5.) The judgment of the Supreme Court shall be delivered in open Court after the public hearing of any argument offered on behalf of the prosecution or of the person convicted.

(6.) Before delivering judgment, the Supreme Court may, if necessary, cause the special case to be amended by the Court stating it.

(7.) If on an application for a special case the Court refuses to state a case, the Court so refusing shall forthwith send to the Supreme Court a report of the sentence, with a copy of the minutes of proceedings and notes of evidence, and any observations the Court thinks fit and with a copy of the application for a special case.

(8.) The Supreme Court shall examine the report and documents so sent, and may, on the application in that behalf of the appellant, if made within one month after the refusal of a special case, proceed to hear and determine the matter according to the foregoing provisions, as nearly as may be as if a special case has been stated.

(9.) In this Article expressions referring to the Court which tries a case include a District Court or a Judge or Judges of the Supreme Court acting under this Order either in Siam or in the Straits Settlements, or the Consul-General acting with the power of the Supreme Court.

PART VIII.—EVIDENCE.

67.—(1.) In any case, criminal or civil, and at any [illegible] thereof a District Court, either of its own motion, or on the application of any party, may summon [illegible] subject to attend to give evidence, or to produce documents, or to be examined.

(2.) If the person summoned, having reasonable notice of the time and place at which he is required to attend, fails to attend and be sworn, and give evidence, or produce documents, or submit to examination accordingly, and does not excuse his failure to the satisfaction of the Court, he shall be guilty of an offence against this Order.

(3.) A person punished under this Article shall not be liable to an action in respect of the same matter; and any such action, if begun, shall be stayed by the Court in such manner and on such terms as the Court thinks fit.

(4.) In a criminal case, where it is proved that a British subject is likely to give material evidence, either for the prosecution or for the defence, and that he will not voluntarily attend to give evidence, the Court may issue a summons for his attendance.

(5.) If he does not obey the summons, and does not excuse his failure to the satisfaction of the Court, then, after proof of service of the summons, the Court may issue a warrant to compel his attendance.

(6.) Where it is proved that he will not attend to give evidence unless compelled to do so, the Court may issue a warrant in the first instance.

(7.) In civil cases, any Court may, where the circumstances appear to justify it, order that the expenses of a witness, on his appearing to give evidence, shall be defrayed by the parties, or any of them.

68.—(1.) Any person appearing before a District Court to give evidence in any case, civil or criminal, may be examined or give evidence on oath in the form or with the ceremony that he declares to be binding on his conscience.

(2.) Any British subject wilfully giving false evidence in any suit or proceeding, civil or criminal, or on any arbitration, or in any affidavit, shall be deemed guilty of wilful and corrupt perjury.

69—(1.) Judicial notice shall be taken of this Order, and of the commencement thereof, and of the appointment of Consular or other officers, and of the constitution and limits of any jurisdiction, Court, or district, and of Consular seals and signatures, and of any rules or regulations made or in force under this Order, and no proof shall be required of any of such matters.

(2.) Every signature or seal affixed to any instrument purporting to be the signature of any Consular officer or person acting under this Order, or to be the seal of any Court, shall, for all purposes under this Order, without any proof thereof, be presumed to be genuine, and shall be taken as genuine until the contrary is proved.

70. A person attending to give evidence before a District Court shall not be compelled or allowed to give any evidence, or produce any document, if, in the opinion of the Consul-General, signified by him personally or in writing to the Court, the giving or production thereof would be injurious to Her Majesty's service.

71—(1.) The provisions of "The Evidence Act, 1851" (14 & 15 Vict., cap. 99), sections 7 and 11, relating to the proof of judicial and other documents, shall extend and be applied for all purposes as if the district were in a British Colony.

(2.) The following Acts, namely:—

"The Foreign Tribunals Evidence Act, 1856,"
"The Evidence by Commission Act, 1859,"
"The Evidence by Commission Act, 1885,"

or so much thereof as is for the time being in force, and any enactment for the time being in force amending or substituted for the same, are hereby extended to all places and Courts to which this Order applies, with the adaptations following, namely:—

In the said Acts the Consul-General is hereby substituted for a Supreme Court or the Judge of a Court in a Colony.

(3.) The following Acts, namely:—

"The British Law Ascertainment Act, 1859,"
"The Foreign Law Ascertainment Act, 1861"

or so much thereof as is for the time being in force, and any enactment for the time being in force amending or substituted for the same, are hereby extended to all places and Courts to which this Order applies, with the adaptations following, namely:—

In the said Acts the Consul-General is hereby substituted for a Superior Court in a Colony.

PART IX.—JURIES AND ASSESSORS.

Juries.

72.—(1.) Every male British subject resident in Siam, being of the age of 21 years or upwards, being able to speak and read English, having or earning a gross income at the rate of not less than fifty pounds, a-year, not having been attainted of treason or felony, or convicted of any crime that is infamous (unless he has obtained a free pardon), and not being under outlawry, shall be qualified to serve on a jury.

(2.) All persons so qualified shall be liable so to serve, except the following :—

Persons in Her Majesty's Diplomatic, Consular, or other Civil Service in actual employment;

Officers, clerks, keepers of prisons, messengers, and other persons attached to or in the service of any of Her Majesty's Courts;

Officers and others on full pay in Her Majesty's navy or army, or in actual employment in the service of any Department connected therewith:

Persons holding appointments in the Civil Service of the Kings of Siam, and commissioned officers in the Naval or Military Service of the Kings of Siam;

Clergymen and ministers in the actual discharge of professional duties;

Advocates snd attorneys in actual practice;

Physicians, surgeons, and apothecaries in actual practice;

And except persons disabled by mental or bodily infirmity.

73. On or before the 14th day of January in every year each District Court shall make out a list of the persons so qualified and liable resident within its district.

The list shall, on or before the 21st day of the same respective month, be affixed in some conspicuous place in the Court, and shall be there exhibited until the end of that month, with a notice annexed that on a day specified, not being sooner than the 7th or later than the 14th day of the then next month, the Court will hold a special sitting for the revision of the list.

The Court shall hold such special sitting accordingly, and at such sitting, or at some adjournment thereof (of which public notice shall be given), shall revise the list by striking out the name of any person appearing to be not qualified or not liable to serve, and by inserting the name of any person omitted, and appearing to be so qualified and liable, either on the application of the person omitted, or on such notice to him as the Court thinks fit.

The list shall be finally revised and settled not later than the 21st day of February in every year, and when settled shall be affixed in some conspicuous place in the Court, and be there exhibited during not less than two months.

Such list, as settled, shall be brought into use on the 1st day of March, and shall be used as the Jury List of the Court until the 1st day of March next after the time of its being brought into use.

74. Where, in pursuance of this Order, a jury is ordered, the Court before which the trial is to be had shall summon so many of the persons comprised in the Jury List, not fewer than seven, as seems requisite.

Any person failing to attend according to such summons shall be liable to such fine, not exceeding ten pounds, as the Court thinks fit to impose.

Any such fine shall not be levied until after the expiration of fourteen days. The proper officer of the Court shall forthwith give to the person fined notice in writing of the imposition of the fine, and require him within six days after receipt of the notice to file an affidavit excusing his non-attendance, if he desires to do so. The Court shall consider the affidavit, and may, if it seems proper, remit the fine.

75. Where a suit relates to money, goods, or other property, or any matter at issue appearing to the Court to be of the amount or value of three hundred pounds or upwards, or is brought for recovery of damages of the amount of three hundred pounds or upwards, the suit shall, on the demand of either party, be under order of the Court before which the trial is to be had, tried with a jury.

In any case a suit may be tried with a jury, if the Court, of its own motion or on the application of either party, thinks fit so to order.

76.—(1.) The foregoing provisions relating to the preparation of jury lists and the summoning of juries shall not, as regards any District Court other than the District Court at Bangkok, come into operation until the Consul-General so directs by order in writing published in such manner as he thinks fit.

He may from time to time by any such order, as regards any district, alter the number of jurors to be summoned or the quorum of a jury;

He may suspend the operation of any such order from time to time, or revoke any order.

(2.) If, in any civil or criminal case where a jury is ordered, or is required by this Order or by any rules of procedure, a sufficient jury cannot be obtained, the Court before which the trial is to be had may either hear the case without a jury, or with a jury of less than the proper number, or postpone it in order to obtain a jury or Assessors, as the Court thinks just.

77.—(1.) Subject to the other provisions of this Order, the number of the jury shall be five.

(2.) In criminal cases tried with a jury, the verdict of the jury must be unanimous. In civil cases the verdict must be unanimous unless the parties otherwise agree.

(3.) No challenge shall be allowed except for cause shown to the satisfaction of the Court.

(4.) No grand jury shall be summoned.

78. Where a District Court proceeds, in pursuance of this Order, to hear and determine any case, civil or criminal, with Assessors, the Court shall nominate and summon as Assessors not less than two and not more than four indifferent British subjects of good repute, resident in the district of the Court, or belonging to a British ship.

Where, by reason of local circumstances, the Court is able to obtain the presence of one fit person only as Assessor, the Court may sit with him alone as Assessor; and where, for like reasons, the Court is not able to obtain the presence of any fit person as Assessor, the Court may (notwithstanding anything in this Order) sit without an Assessor; but in every such case the Court shall record in the minutes of proceedings its reasons for sitting with one Assessor only, or without an Assessor.

An Assessor shall not have voice or vote in the decision of the Court in any case, civil or criminal; but an Assessor dissenting in a civil case from any decision of the Court, or in a criminal case from any decision of the Court, or the conviction, or the amount of punishment awarded, may record in the minutes of proceedings his dissent and the grounds thereof; and an Assessor dissenting shall be entitled to receive gratis a certified copy of the minutes.

79. In civil cases, any party who has a right to demand a trial with a jury may, in lieu thereof, demand a trial with Assessors, unless a trial with a jury is ordered, and can be had. If no party demands a jury or Assessors, the Court before whom the trial is to be had may, if it thinks fit, summon Assessors.

80. If any person summoned to act as Assessor fails, without lawful excuse, to attend at the trial, or at any adjournment thereof, or to continue to serve throughout the trial, he shall be liable under a summary order of the Court to a fine not exceeding ten pounds, to be levied by attachment and sale of his goods within the district, and in default of recovery thereby of the fine, to be imprisoned for any time not exceeding six days, if the fine is not sooner paid.

PART X.—RULES OF PROCEDURE.

81.—(1.) The Consul-General, with the approval of the Chief Justice of the Straits Settlements, may from time to time frame rules for any purpose for which it is in this Order expressed or implied that rules of procedure or practice are to be made for the execution of judgments or orders, and for the regulation of appeals in civil and in criminal cases, and of rehearings, and generally for the purpose of making any provision proper or necessary for the proper or effectual exercise of the jurisdiction of Courts under this Order, and may thereby impose reasonable penalties, and may provide for the enforcement of any judgment or order by imprisonment for not exceeding one month.

(2.) Rules affecting the conduct of civil suits shall be so framed as to secure, as far as may be, that cases shall be decided on their merits according to substantial justice, without excessive regard to technicalities of pleading or procedure, and without unnecessary delay.

(3.) Rules framed under this Article shall not have effect unless and until they are approved by the Secretary of State, save that in case of urgency declared in any rules framed by the Consul-General the same shall have effect unless and until they are disapproved by the Secretary of State, and notification of such disapproval is received and published by the Consul-General.

(4.) Provision may, amongst other things, be made by rules under this Article authorizing any Court to grant and enforce search-warrants, and to enforce awards, and to enforce by distress, or by attachment or commitment, judgments or orders of any Court, or payment of any damages, costs, penalties, fines, or forfeitures, and for the sale of things forfeited, and for garnishee process, and for attachments of property in order to compel appearance or submission to the jurisdiction or process of any Court, and authorizing any Court to compel, by fine, distress, or recognizance, or in default of

security by commitment, the [illegible] of witnesses before any Court, or before a Colonial Court to which a case is sent for trial, and to fix and enforce the fees to be taken in respect of any proceedings under this Order, not exceeding, as regards any matters provided for by the Act of 6 Geo. IV, cap. 87, fees fixed and allowed from time to time by any Order in Council made under that Act, and to take and transmit depositions of witnesses for use at trials in a Colony or in England, and to appoint forms of indictment or charge in criminal proceedings, and for regulating the conditions on which persons may be admitted to practise as barristers, advocates, or solicitors in proceedings in any Court and for suspending or excluding such persons from practice in case of misconduct: Provided that the scales of all fees fixed under the provisions of this Order shall have been sanctioned by the Commissioners of Her Majesty's Treasury.

82. A copy of the rules for the time being in force shall be kept exhibited conspicuously in each District Court and Consulate.

Printed copies shall be provided and sold at such reasonable price as the Consul-General from time to time directs.

No penalty shall be enforced in any District Court for the breach of any rule until the rule has been so exhibited in the Court for one month, unless the person offending is proved to have had express notice of the rule.

A printed copy of any rule purporting to be certified under the hand of the Consul-General shall be for all purposes conclusive evidence of the due framing, approval, and publication of the contents thereof.

From and after the commencement of any rules made under this Order, all rules and regulations theretofore in force in the district in respect of any matter in respect whereof rules are made under this Order shall cease to operate.

PART XI.—TREATIES AND QUEEN'S REGULATIONS.

83. If any British subject violates or fails to observe any stipulation of any Treaty made with or by or on behalf of Her Majesty, for the time being in force, in respect of the violation whereof any penalty is stipulated for in the Treaty, he shall be deemed guilty of an offence against the Treaty, and on conviction thereof under this Order shall be liable to a penalty not exceeding the penalty stipulated for in the Treaty.

84.—(1.) The Consul-General may, from time to time, subject and according to the provisions of this Order, make, on behalf of Her Majesty, such Regulations as to him seem fit for the peace, order, and good government of British subjects resident in, or resorting to, Siam.

(2.) The power aforesaid extends to the making of Regulations for securing observance of the stipulations of Treaties between Her Majesty, Her heirs and successors, and the Kings of Siam, and for enforcing any local law or customs, whether relating to trade, commerce, revenue, or any other matter, and for maintaining friendly relations between British subjects and Siamese subjects and authorities, and for requiring Returns to be made of the nature, quantity, and value of articles exported from or imported into Siam, by or on account of any British subject or in any British ship, and for prescribing the times and manner at or in which, and the persons by whom, such Returns are to be made.

(3.) The Consul-General may, as he thinks fit, make any Regulation under this Order extend either throughout Siam, or to some one or more only of the Consular districts in Siam.

(4.) The Consul-General, in the exercise of the powers aforesaid, may, if he thinks fit, join with the Ministers or Representatives of any foreign Powers in amity with Her Majesty in making or adopting Regulations for the municipal government of any foreign Concession or Settlement in Siam; and, as regards British subjects, joint Regulations so made shall be as valid and binding as if they related to British subjects only.

(5.) The Consul-General may, by any Regulation made under this Order, repeal or alter any Regulation made under any Order in Council relating to Siam.

(6.) Regulations made under this Order shall not have effect unless and until they are approved by Her Majesty, that approval being signified through the Secretary of State, save that, in case of urgency declared in any such Regulations, the same shall take effect before that approval, and shall continue to have effect unless and until they are disapproved by Her Majesty the Queen, that disapproval being signified through the Secretary of State, and until notification of that disapproval has been received and published by the Consul-General.

That approval, where given, shall be conclusive, and the validity or regularity of any Regulations so approved shall not be called in question in any legal proceeding whatever.

85. Any Regulations made under this Order may, if the Consul-General thinks fit, impose penalties for offences against the same.

Penalties so imposed shall not exceed the following, namely: for any offence, imprisonment for three months, with or without hard labour, and with or without a fine of one hundred pounds, or a fine of one hundred pounds, without imprisonment; with or without a further fine, for a continuing offence, of ten pounds for each day during which the offence continues after the original fine is incurred.

Regulations imposing penalties shall be so framed as to allow in every case of part only of the highest penalty being inflicted.

In addition to or in lieu of penalties, such Regulation may provide for forfeiture of any goods, receptacles, or things in relation to which, or to the contents of which, any breach is committed of such Regulations, of any Treaty, or any Siamese Law or Ordinance the observance of which is provided for by such Regulations.

86. All Regulations made under this Order, whether imposing penalties or not, shall be printed, and a printed copy thereof shall be affixed, and be at all times kept exhibited conspicuously in the public offices of each Consulate in Siam.

Printed copies of the Regulations shall be kept on sale at such reasonable price as the Consul-General from time to time directs.

Where a Regulation imposes a penalty or forfeiture, the same shall not be enforceable in any Consular district until a printed copy of the Regulation has been affixed in the public office of the Consulate for that district, and has been kept exhibited conspicuously there during one month, unless the person offending is proved to have had express notice of the Regulation.

A printed copy of a Regulation purporting to be made under this Order, and to be certified under the hand of the Consul-General, shall be conclusive evidence of the due making of the Regulation and of its contents.

87. A charge of an offence against a Regulation made under this Order imposing a penalty or forfeiture shall be inquired of, heard, and determined as an ordinary criminal charge under this Order, except that where the Regulation is one for securing observance of the stipulations of a Treaty, the charge shall be heard and determined in a summary way, and (where the proceeding is before a District Court) without Assessors.

88. The respective powers aforesaid extend to the making of Regulations for the governance, visitation, care, and superintendence of prisons in Siam, and for the infliction of corporal or other punishment on prisoners committing offences against the rules or discipline of a prison; but the provisions of this Order respecting penalties, and respecting the printing, affixing, exhibiting, and sale of Regulations, and the mode of trial of charges of offences against Regulations, do not apply to Regulations respecting prisons and offences of prisoners.

PART XII.—FOREIGNERS AND FOREIGN COURTS.

89.—(*a.*) Where a foreigner desires to institute or take a suit or proceeding of a civil nature against a British subject, or a British subject desires to institute or take a suit or proceeding of a civil nature against a foreigner, a District Court may entertain the suit or proceeding, and hear and determine it (and if all parties desire, or the Court directs a trial with a jury or Assessors, then with a jury or Assessors) at a place where such a trial might be had if all parties were British subjects, and in all other respects according to the ordinary course of the Court.

(*b.*) Provided that the foreigner (i) first files in the Court his consent to the jurisdiction of the Court; and (ii) also, if required by the Court, obtains and files a certificate in writing from a competent authority of his own Government to the effect that no objection is made by that Government to the foreigner submitting in the particular cause or matter to the jurisdiction of the Court; and (iii) also, if required by the Court, gives security to the satisfaction of the Court, to such reasonable amount as the Court directs, by deposit of money or otherwise, to pay fees, costs, damages, and expenses, and to abide by and perform the decision to be given by the Court or on appeal.

(*c.*) A counter-claim or cross-suit cannot be brought or instituted in the Court against a plaintiff, being a foreigner, who has submitted to the jurisdiction, by a defendant, except by leave of the Court first obtained.

(*d.*) The Court, before giving leave, shall require proof from the defendant that his claim arises out of the matter in dispute, and that there is reasonable ground for it, and that it is not made for vexation or delay.

(*e.*) Nothing in this article prevents the defendant from instituting or taking in the Court against the foreigner, after the termination of the suit or proceeding in which the foreigner is plaintiff, any suit or proceeding that the defendant might have instituted or

taken in the Court against the foreigner if no provision restraining counter-claims or cross-suits had been inserted in this Order.

(*f.*) Where a foreigner obtains in the Court an order against a defendant being a British subject, and in another suit that defendant is plaintiff and the foreigner is defendant, the Court may, if it thinks fit, on the application of the British subject, stay the enforcement of the order pending that other suit, and may set off any amount ordered to be paid by one party in one suit against any amount ordered to be paid by the other party in the other suit.

(*g.*) Where a plaintiff, being a foreigner, obtains in the Court an order against two or more defendants, being British subjects, jointly, and in another suit one of them is plaintiff, and the foreigner is defendant, the Court may, if it thinks fit, on the application of the British subject, stay the enforcement of the order pending that other suit, and may set off any amount ordered to be paid by one party in one suit against any amount ordered to be paid by the other party in the other suit, without prejudice to the right of the British subject to require contribution from his co-defendants under the joint liability.

(*h.*) Where a foreigner is co-plaintiff in a suit with a British subject who is within the particular jurisdiction, it is not necessary for the foreigner to make deposit or give security for costs unless the Court so directs; but the co-plaintiff British subject is responsible for all fees and costs.

90.—(*a.*) Where it is shown to a District Court that the attendance of a British subject to give evidence, or for any other purpose connected with the administration of justice, is required in a Siamese Court, or before a judicial officer in Siam of any State in amity with Her Majesty, the Court may, in cases and under circumstances which would require the attendance of that British subject before one of Her Majesty's Courts in Siam, and if it seems to the Court just and expedient so to do, make an order for the attendance of the British subject in such Court or before such judicial officer, and for such purpose as aforesaid, but so that a District Court shall not have power to make an order for such attendance of a British subject at any place beyond the particular jurisdiction of the Court.

The order may be made subject to conditions as to payment or tender of expenses or otherwise.

(*b.*) If the person ordered to attend, having reasonable notice of the time and place at which he is required to attend, fails to attend accordingly, and does not excuse his failure to the satisfaction of the Court, or if he refuses to give evidence or wilfully gives false evidence, or fails to produce documents which he is properly required to produce, he is, independently of any other liability, guilty of an offence against this order, and for every such offence, on conviction thereof, by summary trial, is liable to a fine not exceeding one hundred pounds, or to imprisonment for not exceeding one month in the discretion of the Court.

91. Where, in pursuance of the IXth Article of the Treaty between Great Britain and Siam, dated the 3rd September, 1883, an appeal is brought to Bangkok from any Siamese Judge or Judges, Commissioner or Commissioners, the Consul-General shall take such steps as may be directed by the Secretary of State, in order that the final decision on appeal may be recorded at Bangkok and duly transmitted to the Court from which the appeal is brought, and in order that effect may be given thereto by such Court.

PART XIII.—DEPORTATION AND REMOVAL.

92.—(1) Where it is shown on oath to the satisfaction of a District Court that there is reasonable ground to apprehend that any British subject within the district of such Court is about to commit a breach of the public peace, or that the acts or conduct of any British subject are or is likely to produce or excite to a breach of the public peace, the Court may cause him to be brought before it and require him to give security to the satisfaction of the Court to keep the peace or for his future good behaviour, as the case may require.

(2.) Where any British subject is convicted under this Order of any crime or offence, a District Court within the jurisdiction whereof he happens to be may require him to give security to the satisfaction of the Court for his future good behaviour.

(3.) In either of these cases, if the person required to give security fails to do so, the Court may order that he be deported from Siam to such place as the Court directs.

(4.) The place shall be a place in some part of Her Majesty's dominions prescribed by the Secretary of State, or a place the Government whereof consents to the reception therein of persons deported under this Order. The order for deportation may, in any case with reference to which the Secretary of State by any general or special directions so directs, provide for the deportation of the person to whom it refers in the first instance to any place, as above mentioned, and also for his further deportation

from that place to any other place to which he could lawfully have been deported in the first instance.

(5.) A District Court shall forthwith report to the Consul-General any order of deportation made by it, and the grounds thereof.

The Consul-General may reverse the order, or may confirm it with or without variation, and in case of confirmation shall direct it to be carried into effect.

(6.) The person to be deported shall be detained in custody until a fit time and opportunity for his deportation arrives.

(7.) The Consul-General shall (and in the case of a person convicted, either after execution of the sentence or while it is in course of execution), by warrant, cause the person to be taken to the place of deportation.

(8.) The Consul-General may order that the person to be deported do pay all or any part of the expenses of, or preliminary to, his deportation.

(9.) The Consul-General shall forthwith report to the Secretary of State any order of deportation made or confirmed by him, and the grounds thereof.

(10.) Where any person is deported to Singapore, he shall, on his arrival there, be delivered, with the warrant under which he is deported, into the custody of the Superintendent of Prisons of Singapore, or other officer of Her Majesty there lawfully acting as such, who, on receipt of the person deported, with the warrant, shall detain him, and shall forthwith report the case to the Governor or person administering the Government of the Straits Settlements, who shall either, by warrant (if the circumstances of the case appear to make it expedient), cause the person so deported to be taken to England, and in the meantime to be detained in custody (so that the period of such detention do not exceed three months), or else shall discharge him from custody.

(11.) If any person deported returns to Siam without the permission of the Secretary of State or of the Consul-General, in writing under his hand, he shall be guilty of an offence against this Order, and shall be liable, on conviction thereof, to punishment (in the discretion of the Court before which he is convicted) by imprisonment for any term not exceeding one month, with or without hard labour, and with or without a fine not exceeding forty pounds, or by a fine not exceeding forty pounds, without imprisonment, and also to be forthwith again deported in manner hereinbefore provided.

93.—(1.) Whenever under this Order any person is to be taken in custody or otherwise for trial or imprisonment, or by way of deportation, or for any other purpose, to Bangkok or elsewhere in Siam or to Singapore or elsewhere, the Court or other authority by this Order authorized to cause him to be so taken may for that purpose (if necessary) cause him to be embarked on board one of Her Majesty's vessels of war, or if there is no such vessel available, then on board any British or other fit vessel, at any port or place whether within or beyond the particular jurisdiction or district of that Court or authority, and in order to such embarkment may (if necessary) cause him to be taken, in custody or otherwise, by land or by water, from any place to the port or place of embarkment.

(2.) The writ, order, or warrant of the Consul-General, or of a District Court in Siam, or of the Supreme Court, or the warrant of the Governor or person administering the Government of the Straits Settlements (as the case may be), by virtue whereof any person is to be so taken, shall be sufficient authority to every constable, officer, or other person acting thereunder, and to the commander or master of any vessel of war, or other vessel (whether the constable, officer, or other person, or the vessel or the commander or master thereof is named therein or not), to receive, detain, take, and deliver up such person, according to the writ, order, or warrant.

(3.) Where the writ, order, or warrant is executed under the immediate direction of the Court or authority issuing it, the writ, order, or warrant shall be delivered to the constable, officer, or other person acting thereunder, and a duplicate thereof shall be delivered to the commander or master of any vessel in which the person to whom the writ, order, or warrant relates is embarked.

(4.) Where the writ, order, or warrant is made or issued by the Consul-General, and is executed by a District Court in Siam, and where the writ, order, or warrant issues from the Supreme Court of the Straits Settlements, and is executed by any of Her Majesty's Courts in Siam, a copy thereof certified under the seal of the Court executing the same shall be delivered to the constable, officer, or other person acting thereunder, and to the commander or master of any vessel in which the person taken is embarked; and any such copy shall be for all purposes conclusive evidence of the order of which it purports to be a copy.

PART XIV.—REGISTRATION.

94.—(1.) Every British subject resident in Siam, being of the age of twenty-one years or upwards, or being married, or a widower or widow, though under that age

shall, in the month of January in the year 1889, and every subsequent year, register himself in a register to be kept at the Consulate of the Consular district within which he resides, subject to this qualification, that the registration of a man shall be deemed to include the registration of his wife (unless she is living apart from him), and that the registration of the head of a family, whether male or female, shall be deemed to include the registration of all females, being relatives of the head of the family (in whatever degree of relationship), living under the same roof with the head of the family at the time of his registration.

(2.) Every British subject not so resident arriving after the commencement of this Order at any place in Siam where a Consular officer is maintained, unless borne on the muster-roll of a British vessel there arriving, shall, within one month after his arrival, register himself in a register to be kept at the Consular office, but so that no such person shall be required to register himself more than once in any year, reckoned from the 1st day of January.

(3.) Any person failing so to register himself, and not excusing his failure to the satisfaction of the Consular officer, shall not be entitled to be recognized or protected as a British subject in Siam, and shall be liable to a fine not exceeding two pounds for each instance of such failure; but he shall nevertheless be subject to the jurisdiction of the Courts for all purposes.

(4.) Every person shall, on every registration of himself, pay a fee of two shillings and sixpence.

(5.) The Consular officer shall issue to every person so registered a certificate of registration under his hand and Consular seal; and the name of a wife (unless living apart from her husband) shall be endorsed on her husband's certificate; and the names and descriptions of females whose registration is included in that of the head of the family shall be endorsed on the certificate of the head of the family.

PART XV.—MORTGAGES AND BILLS OF SALE.

95.—(1.) A deed or other instrument of mortgage, legal or equitable, of lands or houses in Siam, executed by a British subject, may be registered at any time after its execution at the District Court of the district wherein the property mortgaged is situate.

(2.) Registration is made as follows: The original and a copy of the deed or other instrument of mortgage, and an affidavit verifying the execution and place of execution thereof, and verifying the copy, are brought into the Court; and the copy and affidavit are left there.

(3.) If a deed or other instrument of mortgage is not registered at the Court within the respective time following (namely):—

(i.) Within fourteen days after its execution, where it is executed in the district wherein the property mortgaged is situate;

(ii.) Within two months after its execution, where it is executed in Siam, elsewhere than in that district;

(iii.) Within six months after its execution, where it is executed elsewhere than in Siam; then, and in every such case, the mortgage debt secured by the deed or other instrument and the interest thereon shall not have priority over judgment or simple contract debts contracted before the registration of that deed or other instrument.

(4.) Registered deeds or other instruments of mortgage, legal or equitable, of the same lands or houses have, as among themselves, priority in order of registration.

(5.) The provisions of this Order do not apply to a deed or other instrument of mortgage executed before the commencement of this Order.

96. The power given by this Order for framing Rules from time to time is hereby extended to the framing of Rules for prescribing and regulating the making and keeping of indexes, and of a general index to the register of mortgages, and searches in those indexes, and other particulars connected with the making, keeping, and using of those registers and indexes, and for authorizing and regulating the removal from the register of any deed or other instrument of mortgage, or the registering of any lease or satisfaction in respect thereof.

97. The provisions of this Order relating to bills of sale—

(i.) Apply only to such bills of sale executed by British subjects as are intended to affect chattels in Siam;

(ii.) Do not apply to bills of sale given by Sheriffs or others under or in execution of process authorizing seizure of chattels.

98.—(*a*) Every bill of sale must conform with the following rules (namely):—

(1.) It must state truly the name, description, and address of the grantor.

(2.) It must state truly the consideration for which it is granted.

(3.) It must have annexed thereto or written thereunder an inventory of the chattels intended to be comprised therein.

(4.) Any defeasance, condition, or declaration of trust affecting the bill not contained in the body of the bill must be written on the same paper as the bill.

(5.) The execution of the bill must be attested by a credible witness, with his address and description.

(*b*.) Otherwise, the bill is void to the extent following, but not further (that is to say):

(i.) In the case of failure to conform with the rule respecting an inventory, as far as regards chattels omitted from the inventory; and

(ii.) In any other case, wholly.

(*c*.) The inventory, and any defeasance, condition or declaration as aforesaid, respectively, is for all purposes deemed part of the bill.

99. A bill of sale conforming, or appearing to conform, with the foregoing rules, may be registered at the Court of the district wherein the chattels are; within the respective time following, and not afterwards (namely):—

(i.) Within fourteen days after its execution, where it is executed in the district wherein the chattels are;

(ii.) Within two months after its execution, where it is executed in Siam, elsewhere than in that district;

(iii.) Within six months after its execution, where it is executed elsewhere than in Siam.

100.—(1.) Registration is made as follows: The original and a copy of the bill of sale, and an affidavit verifying the execution, and the time and place of execution, and the attestation thereof, and verifying the copy, are brought into the proper office of the Court; and the copy and affidavit are left there.

(2.) If a bill of sale is not registered at a place and within the time by this Order appointed and allowed for registration thereof, it is, from and after the expiration of that time, void to the extent following, but not further (that is to say):

(i.) As against trustees or assignees of the estate of the grantor, in or under bankruptcy, liquidation, or assignment for benefit of creditors; and

(ii.) As against all Sheriffs and others seizing chattels under process of any Court, and any person on whose behalf the seizure is made; but only

(iii.) As regards the property in, or right to, the possession of such chattels comprised in the bill as, at or after the filing of the petition for bankruptcy or liquidation, or the execution of the assignment, or the seizure, are in the grantor's possession, or apparent possession.

101. Registered bills of sale affecting the same chattels have as among themselves priority in order of registration.

Chattels comprised in a registered bill of sale are not in the possession, order, or disposition of the grantor within the law of bankruptcy.

102. If in any case there is an unregistered bill of sale, and within or on the expiration of the time by this Order allowed for registration thereof, a subsequent bill of sale is granted affecting the same or some of the same chattels, for the same or part of the same debt, then the subsequent bill is, to the extent to which it comprises the same chattels and is for the same debt, absolutely void, unless the Court is satisfied that the subsequent bill is granted in good faith for the purpose of correcting some material error in the prior bill, and not for the purpose of unlawfully evading the operation of this Order.

The registration of a bill of sale must be renewed once at least every twelve months.

103. Renewal of registration is made as follows: An affidavit stating the date of and parties to the bill of sale, and the date of the original registration, and of the last renewal, and that the bill is still a subsisting security, is brought in to the proper office of the Court of original registration, and is left there.

If the registration of a bill of sale is not so renewed in any period of five years, then on and from the expiration of that period the bill cannot be again registered.

104. A transfer or assignment of a registered bill of sale need not be registered; and renewal of registration is not necessary by reason only of such a transfer or assignment.

105.—(1.) Where the time for registration or renewal of registration of a bill of sale expires on a Sunday, or other day on which the office for registration is closed, the registration or renewal is valid if made on the first subsequent day on which the office is open.

(2.) If in any case the Court is satisfied that failure to register or to renew the registration of a bill of sale in due time, or any omission or mis-statement connected with registration or renewal, was accidental or inadvertent, the Court may, if it thinks fit, order the failure, omission, or mis-statement to be rectified in such manner and on such terms, if any, respecting security, notice by advertisement or otherwise, or any other matter, as the Court thinks fit.

(3.) The provisions of this Order do not apply to a bill of sale executed before the commencement of this Order.

106. The power conferred by this Order for framing Rules from time to time is hereby extended to the framing of Rules for prescribing and regulating the making and keeping of indexes, and of a general index, to the registers of bills of sale, and searches in those indexes, and other particulars connected with the making, keeping and using of those registers and indexes, and for authorizing and regulating the removal from the register of any bill of sale, or the registering of any release or satisfaction in respect thereof.

PART XVI.—PARTNERS.

107 —(1.) Persons claiming or being liable as partners may sue or be sued in the firm name, if any.

(2.) Where partners sue in the firm name, they must, on demand in writing on behalf of any defendant, forthwith declare the names and addresses of the partners.

(3.) Otherwise, all proceedings in the suit may, on application, be stayed on such terms as the Court thinks fit.

(4.) When the names of the partners are so declared, the suit proceeds in the same manner, and the same consequences in all respects follow, as if they had been named as the plaintiffs in the petition.

(5.) All subsequent proceedings, nevertheless, continue in the firm name.

(6.) Where partners are sued in the firm name, the petition must be served either on one or more of the partners within the jurisdiction, or at the principal place of the partnership business within the jurisdiction, or some person having then and there control or management of the partnership business.

(7.) Where one person, carrying on business in the name of a firm apparently representing more persons than one, is sued in the firm name, the petition may be served at the principal place of the business within the jurisdiction on some person having then and there control or management of the business.

(8.) Where patners are sued in the firm name they must appear individually in their own names.

(9.) All subsequent proceedings, nevertheless, continue in the firm name.

(10) Where a person, carrying on business in the name of a firm apparently representing more persons than one, is sued in the firm name he must appear in his own name.

(11.) All subsequent proceedings, nevertheless, continue in the firm name.

(12.) In any case not hereinbefore provided for, where persons claiming or being liable as partners sue or are sued in the firm name, any party to the suit may, on application to the Court, obtain a statement of the names of the persons who are partners in the firm, to be furnished and verified on oath or otherwise, as the Court thinks fit.

(13) Where a judgment is against partners in the firm name, execution may issue—

(i) Against any property of the partners as such; and

(ii.) Against any person who has admitted in the suit that he is a partner, or who has been adjudged to be a partner; and

(iii.) Against any person who has been served in the suit as a partner and has failed to appear.

(14.) If the party who has obtained judgment claims to be entitled to issue execution against any other person, as being a partner, he may apply to the Court for leave so to do; and the Court, if the liability is not disputed, may give such leave, or if it is disputed may order that the question of the liability be tried and determined as a question in the suit, in such manner as the Court thinks fit.

(15) The provisions of Part XVI may be from time to time varied by Rules made under this Order.

PART XVII.—OFFICIAL.

108. Notwithstanding anything in this Order, a District Court shall not exercise any jurisdiction in any proceeding whatsoever over Her Majesty's Minister, or his official or other residences, or his official or other property.

109. Except as in this Order expressly provided, nothing in this Order shall preclude any of Her Majesty's Consular officers from performing any act, not of a

judicial character, which Her Majesty's Consular officers might by law, or by virtue of usage or sufferance, or otherwise, have performed if this Order had not been made.

110. Whenever an Acting Consular officer has commenced the hearing of any cause or matter, civil or criminal, he may unless the Consul-General otherwise directs, continue and complete the hearing and determination thereof, notwithstanding that his authority to act as such Consular officer has otherwise ceased by reason of the expiration of the time for which he was appointed to act, or by reason of the happening of any event by which his authority is determined.

111. Any suit or proceeding shall not be commenced in any Court in Siam or the Straits Settlements against any person for anything done, or purporting to be done, or anything omitted in pursuance, or execution, or intended execution of this Order, or of any Regulation or Rule made under it, unless notice in writing is given by the intended plaintiff or prosecutor to the intended defendant one clear month before the commencement of the suit or proceeding, nor unless it is commenced within three months next after the act or omission complained of, or in case of a continuation of damage within three months next after the doing of such damage has ceased.

The plaintiff in any such suit shall not succeed if tender of sufficient amends is made by the defendant before the commencement thereof; and if no tender is made, the defendant may, by leave of the Court, at any time pay into Court such sum of money as he thinks fit, whereupon such proceedings and order shall be had and made in and by the Court as may be had and made on the payment of money into Court in an ordinary suit.

PART XVIII.—FEES AND EXPENSES.

112. All fees, fines, forfeitures, confiscations and pecuniary penalties, and all commissions levied or received under this Order shall be accounted for, paid, and applied as the Secretary of State, with the concurrence of the Commissioners of Her Majesty's Treasury, from time to time directs.

113. Subject to the other provisions of this Order, all expenses of removal of prisoners and others, and the expenses of deportation and of the sending of any person to England, or to the Straits Settlements, or India, or British Burmah, including expenses of maintenance, shall be defrayed in such manner as the Secretary of State, with the concurrence of the Commissioners of Her Majesty's Treasury, from time to time directs.

PART XIX.—SUPPLEMENTAL.

114 Where by virtue of any Imperial Act or of this Order, or otherwise, any provisions of any Imperial Acts or of any Law or of any Orders in Council other than this Order are applicable in Siam, or any Form, Regulation, or Procedure prescribed or established by or under any such Act or Law or Order, are made applicable for any purpose of this Order such Act, Law, Order, Form, Regulation, or Procedure shall be deemed applicable, so far only as the constitution and jurisdiction of the Courts and the local circumstances permit; and for the purpose of facilitating application, may be construed or used with such alterations and adaptations as may be necessary, and anything required to be done by or to any Court, Judge, officer, or authority may be done by or to a Court, Judge, officer, or authority having the like or analogous functions, or by any officer designated by the Secretary of State or by the Court (as the case may require) for that purpose; and the seal of the Court may be substituted for any other seal; and in case any difficulty occurs in the application it shall be lawful for the Secretary of State to direct by and to whom and in what manner anything is to be done, and such Act, Law, Order, Form, Regulation, or Procedure shall be construed accordingly.

115. Sums of money, fines, forfeitures, penalties, or fees payable under this Order shall be calculated and paid in English money, or, with the consent of the Court, in its equivalent in local currency or produce, or bills of exchange, approved by the Court.

PART XX.—REPEALS AND TEMPORARY PROVISIONS.

116. From the commencement of this Order the Orders in Council described in the Schedule to this Order shall be repealed, but this repeal shall not affect the past operation of any such Order, or any existing right, title, obligation, or liability, or the validity of any Rules or Regulations made or confirmed under any of the Orders hereby repealed, or revive anything repealed by any such Order.

117. Nothing in this Order or in any Rules made under it shall apply to or in any manner affect any suit or proceeding, either of a civil or of a criminal nature, pending

at the commencement of this Order, either with reference to the original proceedings therein, or with reference to any appeal therein, or otherwise subject, nevertheless, as follows:—

(1.) All suits and proceedings, whether of a civil or of a criminal nature, instituted or taken before the commencement of this Order in the Consular Court at Bangkok, and pending at the commencement of this Order, are hereby transferred to the jurisdiction of the District Court at Bangkok, and the same may be carried on and shall be tried, heard, and determined in like manner as nearly as may be in all respects as if the same had been instituted or taken in the District Court at Bangkok, after the commencement of this Order.

(2.) In any suit or proceeding, whether of a civil or of a criminal nature, the Court before which the same is pending at the commencement of this Order, after hearing the parties, or of its own motion, or on the application of either party, or by consent, may, if it seems fit, from time to time direct that the procedure and practice prescribed by this Order, or by any Rule made under it, be followed in any respect.

(3.) Nothing in this Order shall take away any right of appeal in any suit of a civil nature pending at the commencement of this Order, or interfere with the bringing or prosecution of any appeal in any such suit that might have been brought or prosecuted if this Order had not been made, or take away or abridge any jurisdiction, power, or authority of any Court, Judge, officer, or any person in relation to any appeal in any such suit, or to the execution or enforcement of any judgment, decree, or order, made before or after the commencement of this Order, in or respecting any appeal in any such suit; and, notwithstanding this Order, any appeal in any such suit shall lie and may be brought and presented, and any such judgment, decree or order may be made, executed, and enforced in like manner and with the like effect and consequences in all respects as if this Order had not been made.

18. This Order shall commence and have effect as follows:—

(1.) As to the making of any warrant or appointment under this Order, immediately from and after the date of this Order.

(2.) As to the framing of Rules or Procedure or Regulations, and the approval thereof by the Secretary of State, immediately from and after the date of this Order.

(3.) As to all other matters and provisions comprised and contained in this Order, immediately from and after the expiration of one month after this Order is first exhibited in the public office of the Consul-General; for which purpose he is hereby required forthwith, on receipt by him of a copy of this Order, to affix and exhibit the same conspicuously in his public office, and he is also hereby required to keep the same so affixed and exhibited during one month from the first exhibition thereof; and notice of the time of such first exhibition shall, as soon thereafter as practicable, be published in every Consular district in Siam, in such manner as the Consul-General directs; and, notwithstanding anything in this Order, the time of the expiration of the said month shall be deemed to be the time of the commencement of this Order.

(4.) Proof shall not in any proceeding or matter be required that the provisions of this Article have been complied with, nor shall any act or proceeding be invalidated by any failure to comply with any of such provisions.

119. A copy of this Order shall be kept exhibited conspicuously in each Court and Consulate in Siam.

Printed copies shall be provided and sold at such reasonable price as the Consul-General directs.

And the Most Honourable the Marquess of Salisbury, the Right Honourable Lord Knutsford, and the Right Honourable Viscount Cross, three of Her Majesty's Principal Secretaries of State, and the Lords Commissioners of the Admiralty, are to give the necessary directions herein as to them may respectively appertain.

C. L. PEEL.

SCHEDULE OF ORDERS IN COUNCIL REPEALED.

1856 The Siam (Foreign Jurisdiction) Order in Council of 1856.
1863 The Order in Council relating to Siam dated the 12th September, 1863.
1876. The Siam (Foreign Jurisdiction) Order in Council of 1876.
1884 The Siam Order in Council of 1884.
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The 6th February, 1890.

No 157-*G*.—Lieutenant C. A. Kemball, Bombay Staff Corps, Wing Officer and Adjutant of the 21st Regiment, Bombay Infantry, is appointed to officiate as a Political Assistant of the 3rd class, and is posted as an Assistant to the Governor-General's Agent in Rajputana, with effect from the date of assuming charge.

The 7th February, 1890.

No. 162 *G*.—Assistant Surgeon Abdur Rahim Hakim, Khan Bahadur, officiating Attaché in the Foreign Department, is confirmed in that appointment, with effect from the 24th April, 1889, *vice* Kazi Saiyid Ahmed, Khan Bahadur, C.I.E., retired

W. J. CUNINGHAM,
Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 4th February, 1890.

No. 591.—Mr. A. F. Cox, Officiating Accountant General, Bombay, is granted furlough for two years under Article 340, Civil Service Regulations, from such date in March, 1890, as he may avail himself of it.

The 7th February, 1890.

No. 650.—The services of Surgeon F. F. MacCartie (Bombay Establishment), Probationer in the Assay Department, Bombay, were replaced at the disposal of the Government of Bombay from the 25th January, 1890.

No. 669.—The following substantive promotions have been made among the Enrolled Officers of the Account Department, with effect from the 16th January, 1890, in consequence of Mr. R. A. Sterndale's retirement :—

Mr. C. J. Rivett-Carnac to be Enrolled Officer, class III,

Mr. H. G. H. Keene to be Enrolled Officer, class IV,

Mr. C. G. Vansittart to be Enrolled Officer, class V, and

Mr. L. E. Pritchard to be Enrolled Officer, class VI.

From the same date Mr. W. H. Dobbie is appointed substantive *pro tempore* to class III of the Enrolled List.

The following reversions and officiating promotions during the month of January, 1890, are also notified :—

With effect from the 2nd January, 1890, in consequence of Mr. E. Rule's return to duty—

Mr. J. E O'Conor to revert to class II of the Enrolled List,

Mr. T. H. Biggs to revert to class III,

Mr. W. H. Dobbie to revert to class IV,

Mr. R. C. Chapman to revert to class V,

Mr. W. D. F. Cowley to revert to class VI, and

Mr. K. B. Wagle to revert to the class of Probationers.

With effect from the 11th January, 1890, in consequence of Mr. R. N. Ray's retransfer from Madras—

Mr. T. H. Biggs to officiate in class II of the Enrolled List,

Mr. W. H. Dobbie to officiate in class III, and

Mr. R. N. Ray to revert to class IV.

With effect from the 16th January, 1890—

Mr. R. A. Gamble to officiate in class III,

Mr. R. C. Chapman to officiate in class IV,

Mr. W. D. F. Cowley to officiate in class and

Mr. K. B. Wagle to officiate in class VI.

E. J. SINKINSON,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 7th February, 1890.

APPOINTMENTS.

COMMISSARIAT DEPARTMENT.

No. 125.—Lieutenant W. J. P. Kaye, Bengal Staff Corps, Deputy Assistant Commissary General, 2nd class, on probation, is confirmed in that appointment, with effect from the 22nd December, 1888.

No. 126.—Lieutenant C. F. T. Murray, Bombay Staff Corps, Deputy Assistant Commissary General, 2nd class, on probation, is confirmed in that appointment, with effect from the 1st April, 1889.

HYDERABAD CONTINGENT.

No. 127.—*3rd Cavalry*—

Lieutenant A. L. Harries, Madras Staff Corps, Wing Officer and officiating Quartermaster, 2nd Punjab Infantry, Punjab Frontier Force, to be officiating Squadron Officer, *vice* Lieutenant Warden on furlough. Dated 6th January, 1890.

ORDNANCE DEPARTMENT.

No. 128.—Colonel A. Walker, R.A., Inspector General of Ordnance, Bengal, and officiating Director General of Ordnance in India, is confirmed in the appointment of Director General of Ordnance in India, with the local rank of Major-General, *vice* Major-General R. F. Lowis, R.A., who has retired from the service;

Colonel P. Fitz G. Gallwey, R.A., Deputy Director General of Ordnance, and officiating Inspector General of Ordnance, Bengal Circle, is confirmed in the appointment of Inspector General of Ordnance, Bengal Circle, *vice* Colonel Walker;

Major R Wace, R.A., Superintendent of the Foundry and Shell Factory, Cossipore, and officiating Deputy Director General of Ordnance, is confirmed in the appointment of Deputy Director General of Ordnance, *vice* Colonel Gallwey,—

With effect from the 1st February, 1890.

No. 129.—Lieutenant M. Walker, R.A., officiating Ordnance Officer, 4th class, to be Assistant Superintendent of Factories, with effect from the 1st December, 1889, *vice* Captain H de T. Phillips, R.A., who has reverted to regimental duty.

STAFF CORPS.

No. 130.—Lieutenant Hugh Ryves Wallis, Highland Light Infantry, officiating Wing officer, 34th (Punjab) Regiment of Bengal Infantry (Pioneers), is admitted to the Bengal Staff Corps from the 29th June, 1888, subject to confirmation by the Secretary of State for India.

No. 131.—The undermentioned officers having completed eighteen months' probationary service, are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to confirmation by the Secretary of State for India:—

Lieutenant George Templer Widdicombe, Leinster Regiment, Wing officer, 9th Regiment of Bengal Infantry,—10th June, 1888.

Lieutenant Benjamin May Kempson, Royal Dublin Fusiliers, officiating Wing officer, 17th (The Loyal Purbiya) Regiment of Bengal Infantry,—1st July, 1888.

Second Lieutenant Alfred Godfrey deVaud Chichester, Manchester Regiment, officiating Wing officer, 2nd (The Queen's Own Regiment of Bengal (Light) Infantry,—1st April, 1888.

Second Lieutenant Chichester will rank as Lieutenant in the Bengal Staff Corps from the 1st April, 1888, subject to Her Majesty's approval.

FURLOUGH AND LEAVE.

No. 132.—The undermentioned officers are granted furlough out of India:—

Colonel C. H. Bridges, Bengal Staff Corps, Commandant, 22nd (Punjab) Regiment of Bengal Infantry, (p. a.) for one year and 91 days, under rule IX of the regulations of 1868.

Captain R. C. S. Macausland, Bengal Staff Corps, Cantonment Magistrate, 1st class, Punjab, (p. a.) for one year, under rule IX of the regulations of 1868.

Captain G. Bowring, Bengal Staff Corps, Wing officer, 17th (The Loyal Purbiya) Regiment of Bengal Infantry, (p. a.) for one year, under rule I of the regulations of 1875.

Captain H. G. Ryland, Bengal Staff Corps, Assistant Commissary General, 4th class, (p. a.) for two years, under rule I of the regulations of 1875.

Lieutenant D. M. Thompson, Bengal Staff Corps, Deputy Assistant Commissary General, 1st class, (p. a.) for one year and 182 days, under rule I of the regulations of 1875, embarking on or after the 10th April, 1890.

No 133.—The undermentioned officers are granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India:—

Colonel L. F. Jamieson, Bengal Staff Corps, for one year. Pension service,—31st year commenced 2nd December, 1889.

Captain H. J. Bolton, Bengal Staff Corps, 42nd (Gurkha) Regiment of Bengal (Light) Infantry, for one year. Pension service,—15th year commenced 27th February, 1889.

Captain H. H. F. Fagan, Bengal Staff Corps, 10th (The Duke of Cambridge's Own) Regiment of Bengal Lancers, for one year. Pension service,—12th year commenced 11th May, 1889.

No. 134.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty:—

Colonel J. F. Fitz G. Cologan, Bengal Staff Corps, 33rd Regiment of Bengal Infantry

for one year. Pension service,—33rd year commenced 31st October, 1889

Major J. E. Broadbent, R.E., Deputy Secretary to the Government of India, Military Department, for 335 days. Pension service,—24th year commenced 17th July, 1889.

Captain W. Giles, Bengal Staff Corps 21st (Punjab) Regiment of Bengal Infantry, for one year. Pension service,—12th year commenced 11th May, 1889.

Lieutenant J. G. Robinson, Bengal Staff Corps, 2nd (Prince of Wales' Own) Gurkha Regiment (The Sirmoor Rifles), for one year. Pension service,—11th year commenced 14th January, 1890.

Lieutenant A. A. E. Campbell, Bengal Staff Corps, 25th (Punjab) Regiment of Bengal Infantry, for one year. Pension service,—8th year commenced 10th May, 1889.

No. 135.—The undermentioned Warrant officer is granted leave to proceed out of India on private affairs under the leave rules published in clause 187, India Army Circulars, 1889, the specified period to count from the date of being struck off duty :—

Sub-Conductor W. C. Link, Ordnance Department, for one year.

No. 136.—Second Lieutenant M. G. James. Cheshire Regiment, Probationer, Bengal Staff Corps, has been granted by the Secretary of State for India leave out of India, (m. c.) for five months, under the leave rules for the Staff Corps, with effect from the 26th October, 1889 Pension service,—3rd year commenced 14th September, 1889.

No. 137.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India :—

Colonel R. Atkins, Bengal Staff Corps, (u. p. a.) for 19 days.

Colonel A. L'E. H. Holmes, Bengal Staff Corps, (m. c.) for six months.

Major O. C. Radford, Bengal Staff Corps, (p. a.) for one month.

Captain E. H. Rodwell, Bengal Staff Corps, (p. a.) for 72 days.

Lieutenant R. E. Grimston, Bengal Staff Corps, (m. c) for three months.

Sub-Conductor D. Kirk, Public Works Department, (m. c.) for three months.

No. 138.—Colonel H. G. Saunders, Bengal Staff Corps, is permitted to reside out of India, under Article 738 (c), Army Regulations, India, Vol. I, Part I, after vacating his appointment in the Military Accounts Department on the 7th March, 1890. Pension service,—35th year commenced 7th December, 1889.

No. 139.—Captain A. W. Brooke, Bengal Staff Corps, 17th (The Loyal Purbiya) Regiment of Bengal Infantry, has been granted an extension of leave (p.a.) to the 23rd December, 1889

LONDON GAZETTE.

No. 140.—The following extracts are published for general information .—

"London Gazette," dated the 10th January, 1890, page 161.

India Office, 10th January, 1890.

The Queen has approved of the following promotions among the officers of the Staff Corps and Indian Military Forces made by the Governments in India :—

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major Frank Barrow. Dated 6th November, 1889.

Major John Robert Burlton-Bennet. Dated 24th November, 1889.

To be Majors.

Captain John Charles Frederick Gordon. Dated 10th November, 1889

Captain Frederick Charles Napier Goldney. Dated 10th November, 1889.

Captain Charles Henry Vincent Garbett. Dated 17th November, 1889.

To be Captains.

Lieutenant Alfred Bassett Pritchard. Dated 11th November, 1889.

Lieutenant George Cortlandt Childe Shakespear. Dated 12th November, 1889

* * * *

INDIAN ARMY.

To be Colonels.

Lieutenant-Colonel Arthur Frederick Jones, Bengal Infantry. Dated 20th November, 1889.

Lieutenant-Colonel George D'Aguilar Jackson, Bengal Infantry. Dated 20th November, 1889.

"London Gazette," dated the 14th January, 1890, page 215.

War Office, Pall Mall, dated the 14th January, 1890.

* * * *

INDIAN STAFF CORPS.

Major-General Samuel Black, C.S.I., Bengal, has been transferred to the Unemployed Supernumerary List. Dated 29th December, 1889.

Colonel Robert Gordon Rogers, C.B., Aide-de-Camp to the Queen, Bengal, to be Major-General. Dated 29th December, 1889.

The undermentioned Colonels to be Major-General on the Unemployed Supernumerary List. Dated 29th December, 1889.—

John Philip Pedler, Madras.

Sir William George Davies, K.C.S.I. Bengal.

Colonel John Rootsey Strutt, Bombay, has been transferred to the Unemployed Supernumerary List. Dated 20th December, 1889.

PROMOTIONS.

No. 141.—The following promotions are made, subject to Her Majesty's approval :—

To be Colonels in the Army.

Lieutenant-Colonel Richard Octavius Vyvyan, Bengal General List, Infantry, 4th February, 1890.

Lieutenant-Colonel Edmund Pipon Ommanney, Bengal Staff Corps,—7th February, 1890.

NATIVE ARMY.

No. 142.—*11th Bengal Lancers*—

Ressaidar Nawab Muhammad Afzal Khan, C.S.I., *Khan Bahádur*, Aide-de-Camp to His Excellency the Viceroy, to be Risaldar-Major, and to remain seconded, *vice* Nizámuddín Khan, deceased,—with effect from the 23rd December, 1888.

Ressaidar Muhammad Akram Khan, *Bahádur*, to be Risaldar-Major, Jemadar Ahmad Khan, to be Ressaidar, and Kot-Dafadar Mír Báz Khan, to be Jemadar, *vice* Nawab Muhammad Afzal Khan, C.S.I., *Khan Bahádur*, seconded,—with effect from the 23rd December, 1888.

Ressaidar Jaswant Singh, *Bahádur*, to be Risaldar, Jemadar Tilok Singh, to be Ressaidar, and Dafadar Khushál Singh, to be Jemadar, *vice* Jhanda Singh, deceased,—with effect from the 10th February, 1889.

No. 143.—*11th Regiment of Bengal Infantry*—

Jemadar Rám-het Pánde to be Subadar, and Havildar Kandhaiya Sukul, to be Jemadar, *vice* Nujúb Khan, transferred to the pension establishment,—with effect from the 1st December, 1889.

Jemadar Pitambar Singh, to be Subadar, and Havildar Hakdád Khan, to be Jemadar, *vice* Lál Bahádur Dube, transferred to the pension establishment,—with effect from the 17th December, 1889.

RETIREMENTS.

No. 144.—Colonel Edmund Swetenham, Bengal Staff Corps, is permitted to retire from the service, with effect from the 3rd February, 1890, subject to Her Majesty's approval.

No. 145.—Surgeon-Major Girdharlál Ratanlál Daphtary, M.D., Bengal, has been permitted by the Secretary of State for India to retire from the service, with effect from the 17th February, 1890, subject to Her Majesty's approval.

REWARDS.

GOOD CONDUCT MEDALS.

No. 146.—The undermentioned non-commissioned officers and men have been granted medals with gratuities for long service and good conduct for the year ending 31st March, 1891, under the provisions of Clause 115, India Army Circulars, 1888:—

Medals inscribed "For Long Service and Good Conduct," with gratuity.

No. 471.—Sowar Ratan Singh, 1st Regiment, Central India Horse.

No. 823.—Sowar Isar Singh, 1st Regiment, Central India Horse.

No. 292.—Sowar Láik Singh, 2nd Regiment, Central India Horse.

No. 402.—Naib-Dafadar Asálat Khan, 2nd Regiment, Central India Horse.

Medals inscribed "For Long Service and Good Conduct," without gratuity.

No. 132.—Dafadar Rahimuddin, 1st Regiment, Central India Horse.

No. 192.—Sowar Tanna Singh, 2nd Regiment, Central India Horse.

No. 147.—The undermentioned non-commissioned officers and men of the Bombay Army have been granted medals with annuities and gratuities for meritorious service and good conduct for the year ending 31st March, 1890, under the provisions of Clause 115, India Army Circulars, 1888:—

Medals inscribed "For Meritorious Service," with Annuity.

No. 536.—Kot-Dafadar Paltan Singh, 2nd Bombay Lancers.

No. 2556.—Color-Havildar Manaji Banday, 9th Bombay Infantry.

No. 2105.—Color-Havildar Khandnak Gangnak, 14th Bombay Infantry.

No. 1398.—Havildar Juman Khan, 21st Bombay Infantry.

Medals inscribed "For Long Service and Good Conduct," with gratuity.

No. 312.—Sowar Shaikh Kasim, 1st Bombay Lancers.

No. 278.—Naick Lalji, 2nd Bombay Lancers.

No. 97.—Sowar Kandhai Singh, 2nd Bombay Lancers.

No. 696.—Lance-Naick Abdul Majid Khan, 3rd Bombay Light Cavalry.

No. 874.—Naick Kadir Khan, 3rd Bombay Light Cavalry.

No. 143.—Sowar Sher Gul Khan, 4th Bombay Cavalry.

No. 165.—Sowar Shaik Hásain, 4th do. do.

No. 114.—Naick Karam Sher Khan, 6th do. do.

No. 129.—Sowar Alam Sher Khan, 6th do. do.

No. 2138.—Lance-Naick Roshan Khan, No. 6, Mountain Battery.

No. 121.—Sapper Har-parshad, Bombay Sappers and Miners.

No. 392.—Bugler Hurnak Ramnak, Bombay Sappers and Miners.

No. 805.—Private Bappoo Sanwant, 1st Bombay Infantry.

No. 97.—Fifer Mannak Gonnak, 1st do. do.

No. 2023.—Private Bhiwa Malkar, 2nd do. do.

No. 1984.—Private Jacob Solomon, 2nd do. do.

No. 4136.—Private Amir Khan, 3rd do. do.

No. 4402.—Private Ishnu Kalsekar, 3rd do. do.

No. 2086.—Naick Sonnak Balnak, 4th do. do.

No. 2099.—Naick Luximon Jadow, 4th do. do.

No. 1221.—Private Babaji Shinde, 5th do. do.

No. 1362.—Private Raojirao Chauhan, 5th do. do.

No. 615.—Naick Jwala Singh, 7th do. do.

No. 555.—Naick Ittnak Ramnak, 7th do. do.

No. 1332.—Private Pandnak Balnak, 8th do. do.

No. 1471.—Private Hirnak Bapnak, 8th do. do.

No. 1347.—Private Luximon Sutar, 9th do. do.

No. 1343.—Private Arjun Goorow, 9th do. do.

No. 2498.—Private Ismail Khan, 10th do. do.

No. 1026.—Naick Sayaji, 10th do. do.

No. 1686.—Private Dharamnak Siunak, 12th do. do.

No. 1900.—Naick Sambajirao Kadam, 12th do. do.

No. 454.—Private Narayan Powar, 13th do. do.

No. 488.—Private Yessu Hadkar, 13th do. do.

No. 1746.—Private Krishna Ghorpade, 14th do. do.

No. 1809.—Private Mehrwan Singh 14th do. do.

No. 241.—Private Rajnak Esnak, 16th do. do.

No. 221.—Private Sooryaji Ranay, 16th do. do.

No. 1506.—Naick Ram Mehtar, 17th do. do.

No. 1420.—Private Kamalnak Deonak, 17th do. do.

No. 502.—Naick Nanu Kumbhar, 19th do. do.

No. 461.—Private Vitnak Babnak, 19th do. do.

No. 868.—Naick Shamsher Khan, 20th do. do.

No. 969.—Private Maiku Kalwar, 20th do. do.

No. 1205.—Lance-Naick Gopalmehtar Harmehtar, 21st Bombay Infantry.

No. 1360.—Private Mahadnak Lakhnak, 21st Bombay Infantry.

No. 711.—Private Gulab Khan, 22nd Bombay Infantry.

No. 706.—Private Makhdúm Khan, 22nd do. do.

No. 2216.—Private Bisesar Dube, 23rd do. do.

No. 2272.—Private Shaikh Ali Bakhsh, 23rd do. do.

No. 1250.—Private Gondnak Pandnak, 24th do. do.

No. 1225.—Naick Kalicharan Misr, 24th do. do.

No. 1780.—Private Ittu Tura, 25th do. do.

No. 1758.—Private Dhonduji Bhonsle, 25th do. do.

No. 657.—Private Bhola Murai, 26th Bombay Infantry.
No. 690.—Lance-Naick Baguya, 26th do. do.
No. 1576.—Naick Gauhar Khan, 27th do. do.
No. 1797.—Private Jwala Singh, 27th do. do.
No. 373.—Private Ladu Kadam, 28th do. do.
No. 1603.—Private Ghulam Muhammad, 29th Bombay Infantry.
No. 1381.—Private Alah-ana, 29th Bombay Infantry.

Medals inscribed "For Long Service and Good Conduct," without gratuity.

No. 1517.—Private Babmehtar Bappoomehtar, 4th Bombay Infantry.
No. 1528.—Private Sonnak Jannak, 5th Bombay Infantry.
No. 635.—Private Nanah Waradkur, 7th do. do.
No. 336.—Lance-Naick Tukaram Mehtar, 9th Bombay Infantry.
No. 378.—Naick Sur Savant, 10th Bombay Infantry.
No. 1965.—Private Ramjirao, 12th do. do.
No. 307.—Private Gujyaji Gayacawad, 13th Bombay Infantry.
No. 187.—Private Ramji Kadam, 16th Bombay Infantry.
No. 1245.—Private Laru Dudwarkar, 17th do. do.
No. 344.—Private Pandnak Bapnak, 19th do. do.
No. 1254.—Private Dharammehtar Janmehtar, 21st Bombay Infantry.
No. 355.—Private Raghoji Gaora, 22nd Bombay Infantry
No. 1393.—Private (Lance-Naik) Kalu Ghari, 25th Bombay Infantry.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 148.—*Calcutta Volunteer Rifle Corps*—

Mr. Bruce Ellis, to be Second Lieutenant, *vice* Gough, resigned.

RESIGNATIONS.

No. 149.—*Sibsagar Mounted Rifles*—

Lieutenant G. R. Grant resigns his commission.

No. 150.—*2nd Punjab (Simla) Volunteer Rifle Corps*—

Captain C. H. LeMarchand resigns his commission, with effect from the 10th January, 1890.

No. 151.—*Bengal-Nagpur Railway Volunteer Rifle Corps*—

Supernumerary Lieutenant J. Tait resigns his commission.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 6.—Navigating Lieutenant E. W. Petley, R.N. (Retired), is appointed Port Officer of Calcutta, with effect from the 1st April, 1888, the date on which he assumed charge of the duties of that office.

No. 7.—Mr. T. S. Edwardes, third grade officer, Indian Marine, who was temporarily retired, has been permitted, by the Secretary of State, to return to duty.

FURLOUGH AND LEAVE.

No. 8.—Mr. C. E. Palmer, R.N., Examiner of Marine Accounts, is granted furlough for 1 year and 8 months under para. 340 of the Civil Service Regulations, from the 11th March, 1890, or such subsequent date as he may avail himself of it.

RETIREMENTS.

No. 9.—Mr. J. A. Murray, Chief Engineer, Indian Marine, is transferred to the Retired List, with effect from the 13th January, 1890.

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 6th February, 1890.

No. 57.—Mr. S. G. Wood, Assistant Accountant General, Public Works Department, has been granted by Her Majesty's Secretary of State for India furlough for nine months in extension of that granted to him in Public Works Department Notification No. 16, dated the 12th January, 1889.

No. 58.—Mr. R. L. Campbell, Executive Engineer, 4th grade, State Railways, is, on return from furlough, placed at the disposal of the Government of Madras, for employment on Railways in that Presidency.

The 7th February, 1890.

No. 59.—Lalla Chandu Lal, Apprentice Engineer, North-Western Provinces and Oudh, is promoted to Assistant Engineer, 3rd grade, with effect from the 1st November, 1889.

No. 60.—Lieutenant-Colonel F. Firebrace, R.E., Consulting Engineer for Railways, Bombay, is granted furlough for a period of nine months, with effect from the 18th March, 1890, or such subsequent date as he may avail himself of it.

TELEGRAPH.

The 6th February, 1890.

No. 56.—The Governor-General in Council is pleased to order the following officiating promotions in the Persian Gulf Section of the Indo-European Telegraph Department, with effect from the forenoon of the 23rd December, 1889:—

NAME.	From	To	REMARKS.
E. Pierce . . .	Superintendent.	Traffic Manager.	*Vice* Mr. G. W. Sealy, on privilege leave.
C. E. Allen . .	Assistant Superintendent	Superintendent	*Vice* Mr. E. Pierce.
H. Andrews . .	Clerk, 1st grade.	Assistant Superintendent.	*Vice* Mr. C. E. Allen.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 8, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 12th October, 1889.

From the 9th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 2nd November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

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Subscription for *Gazette* and Supplement	15	0	0
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Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page 2 pice.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India

CURRENCY NOTES.

The following Currency Note is stated to have been destroyed, and payment of its value has been claimed by the person whose name is placed against the number; any other person claiming a right to it, is warned to communicate at once with the undersigned:—

Calcutta Circle.

NOTE WHOLLY LOST OR DESTROYED

Regr No. 1890.	No. of Note.	Value. R	Name of Claimant.
H8	U 56—94840	100	Bhagwan Dass Khatri, Kooncha Sangoji Ram, Lahore Gate, Delhi.

H. KEENE,

Asst. Comptroller Genl., in charge, Paper Currency.

CALCUTTA,

The 7th February, 1890.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st January, 1890.

PARTICULARS.	3½ per cent Transfer Loan of 1853-54.	4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent. Portion.	5 per cent Loan of 1856-57.	GRAND TOTAL.
		Of 1832-33	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865	Reduced 4 per cent Loan of 1879.	Total.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.	Total.			
Balance of 15th January, 1890 .	54,700	11,29,387	25,24,900	2,48,63,200	1,05,20,900	3,95,47,000	1,99,33,900	9,85,19,287	39,500	71,48,000	11,08,75,600	11,80,63,100	1,33,800	32,200	21,68,03,087
Add—															
Amount enfaced at Madras between 16th and 31st January, 1890 .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay between 16th and 31st January, 1890 . .	...	...	...	25,000	1,50,000	...	...	1,75,000	...	...	...	...	...	...	1,75,000
Amount enfaced at Calcutta between 16th and 31st January, 1890 . .	...	...	1,000	1,000	6,900	87,000	...	95,900	...	1,000	...	1,000	...	...	96,900
	54,700	11,29,387	25,25,900	2,48,89,200	1,06,77,800	3,96,34,000	1,99,33,900	9,87,90,187	39,500	71,49,000	11,08,75,600	11,80,64,100	1,33,800	32,200	21,70,74,987
Deduct—															
Amount written off in the London Registers . .	...	...	...	43,200	6,000	1,61,500	57,200	2,67,900	...	1,000	16,000	17,000	...	...	2,84,900
Balance on 31st January, 1890	54,700	11,29,387	25,25,900	2,48,46,000	1,06,71,800	3,94,72,500	1,98,76,700	9,85,22,287	39,500	71,48,000	11,08,59,600	11,80,47,100	1,33,800	32,200	21,67,90,087

NOTE.—From 8th June, 1867, to 30th Nov., 1889, enfaced from India 6,163 lakhs, re-transferred from London 5,325 lakhs.

,, 1st Dec. 1889, to 15th Dec.	,,	,,	,,	12 ,,	,, ,,	22 ,,
,, 16th ,, ,, to 31st ,,	,,	,,	,,	9 ,,	,, ,,	11 ,,
,, 1st Jan., 1890, to 15th Jan., 1890	,,	,,	,,	5 ,,	,, ,,	21 ,,
,, 16th ,, ,, to 31st ,,	,,	,,	,,	3 ,,	,, ,,	3 ,,
				6,192 lakhs.		5,382 lakhs
				5,382 ,,		
Balance against India				810 lakhs		

PUBLIC DEBT OFFICE,
BANK OF BENGAL,

W. D. CRUICKSHANK,

Statement of the Affairs of the Bank of Bengal for the week ending 4th February, 1890.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid up				2,00,00,000	0	0
Reserve Fund				58,00,000	0	0
Public Deposits at Head Office	92,71,700	8	1	1,90,51,705	1	11
Public Deposits at Branches	97,80,004	9	10			
Other Deposits at Head Office and Branches				3,01,01,522	12	11
Bank Post Bills, &c.				4,80,332	11	9
Sundries				9,63,627	5	4
RUPEES				7,63,97,187	15	11

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				15,23,485	0	0
Other authorised Investments				76,59,946	0	0
Loans on Government and other authorised Securities				1,54,62,515	1	8
Accounts of Credit on Government and other authorised Securities				1,06,39,650	14	9
Bills discounted and purchased				2,03,13,013	8	5
Balances with other Banks				10,00,378	15	4
Bullion				2,43,492	4	0
Dead Stock				12,28,371	9	2
Stamps				13,692	1	0
Sundries				3,09,305	11	6
				5,83,93,851	1	10
Cash and Currency Notes at Head Office	62,69,320	4	8	1,80,03,336	14	1
Cash and Currency Notes at Branches	1,17,34,016	9	5			
RUPEES				7,63,97,187	15	11

By Order of the Directors,

BANK OF BENGAL,
Calcutta, the 6th February, 1890.

R. L. BISS,
Chief Accountant.

W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 9 per cent.
Percentage 35·5.

COMMISSIONER OF AJMERE-MERWARA.

Catalogue of Books and Periodicals published in Ajmere-Merwara and registered under Act XXV of 1867 during the quarter ending 31st December, 1889.

Serial No.	Register No.	Date of registration.	Title of the book and contents of the title page.	Language in which the book is written.	Name of the author, translator or editor, of the book or any part thereof.	Subject of the book.	Place of printing and place of publication.	Name or firm of the printer and name or firm of the publisher.	Date of issue from the press or of publication.	Number of sheets or leaves or pages.	Size.	First, second, or other number of edition.	Number of copies of which the edition consists.	Whether the book is printed or lithographed.	Price at which the book is sold to the public.	Name and residence of the proprietor of the copyright.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
						Sanskrit.											
1	10	29th November, 1889.	Samaganam Sandhya Prayog.	Sanskrit.	Pundit Salig Ram Shastri Misra.	A prayer book for Hindus.	Ajmere.	The Rajisthan Press, Ajmere.	1st October, 1889.	5 pages.	18mo.	First edition.	600 copies.	Printed.	*Nil.*	...	
						Bilingual Combination—Urdu-English.											
2	11	29th November, 1889.	A complete key to Middle Class Reader, No. II, containing the Urdu translation and notes in English with a brief abstract of each lesson and the meanings of the most difficult words and phrases and model questions on the text-book as well as on grammar, P. I.	Urdu and English.	Ladli Pershad and Damodar Das.	Notes on the text-book in English for students of the Middle Classes.	Ajmere.	Ladli Pershad and Damodar Das, Publishers. Dhanna Lal, Manager, Kayastha Society's Press, Printer.	15th October, 1889.	92 pages.	18 x 26.	First edition.	500 copies.	Printed as well as lithographed.	8 annas.	Ladli Pershad and Damodar Das.	

G. H. TREVOR, *Colonel,*
Commissioner, Ajmere-Merwara.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 5th February, 1890.

No. 26.—Offices reported opened and closed during the month of January, 1890:—

Name of Office.	Where situated.	Date.	REMARKS.
Government Telegraph Offices.			
		1890.	
Ambur	Madras Presdy.	17th Jan.	Opened.
Chickmagalur	Mysore	26th ,,	Ditto.
Chief's Camp	Punjab	15th ,,	Ditto.
Ditto	Ditto	30th ,,	Closed.
Chybasa	Bengal	20th ,,	Opened.
Devakota	Madras Presdy.	1st ,,	Ditto.
Drug	Central Provinces	17th ,,	Ditto.
Honavar	Bombay Presdy.	31st ,,	Ditto.
Kingri	Baluchistan	19th ,,	Ditto.
Murgha	Ditto	9th ,,	Ditto.
Muridki (Camp Office.)	Punjab	30th ,,	Closed.
Muzaffargarh	Ditto	3rd ,,	Opened.
Noakhali	Bengal	5th ,,	Ditto.
Pipli	Ditto	10th ,,	Ditto.
Ramtek	Central Provinces	22nd ,,	Ditto.
Rangagora	Assam	4th ,,	Ditto.
Sanghi	Punjab	11th ,,	Ditto.
Shimoga	Mysore	8th ,,	Ditto.
Shwenoungbin	Burma	24th ,,	Re-opened.
Sironj	Central India	19th ,,	Opened.
Yenama	Burma	15th ,,	Closed.
Field Offices, Chin-Lushai Expedition.			
		1890.	
Teriot	.....	12th Jan.	Closed.
Ditto	.....	27th ,,	Re-opened.
Upper Klong	.....	12th ,,	Opened.
Ditto	.....	26th ,,	Closed.
Lower Lungleh	.....	14th ,,	Opened.
Sihaung	.....	17th ,,	Ditto.
Taungtek	.....	19th ,,	Ditto.
Ditto	.....	20th ,,	Closed.
Upper Mat	.....	21st ,,	Opened.
Rawvan	.....	21st ,,	Ditto.
Ditto	.....	20th ,,	Closed.
Yokwa	.....	27th ,,	Opened.
Mat River	.....	27th ,,	Ditto.
Railway Telegraph Offices.			
		1890.	
Khorana	Wadhwan-Morvi Ry.	4th Jan.	Opened.
Rajgan	East Indian Ry.	10th ,,	Ditto.
Sir-i-ab	North-Western Ry.	16th ,,	Closed.
Spezand	North-Western Ry.	16th ,,	Closed.
Adra	Bengal-Nagpur Ry.	10th ,,	Opened.
Amda	Bengal-Nagpur Ry.	10th ,,	Opened.
Anara	Bengal-Nagpur Ry.	10th ,,	Opened.
Balrampur	Bengal-Nagpur Ry.	10th ,,	Opened.
Chakradharpur	Bengal-Nagpur Ry.	10th ,,	Opened.
Chandil	Bengal-Nagpur Ry.	10th ,,	Opened.
Kandra	Bengal-Nagpur Ry.	10th ,,	Opened.
Purulia	Bengal-Nagpur Ry.	10th ,,	Opened.
Ramkanali	Bengal-Nagpur Ry.	10th ,,	Opened.
Sini	Bengal-Nagpur Ry.	10th ,,	Opened.

C. H. REYNOLDS,
Director, Traffic Branch,
for *Director General of Telegraphs.*

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATIONS.

Abu, the 28th January, 1890.

No. 90—586-*II.*—In modification of this Office Notification, No 925—586, dated the 10th August, 1888, and in exercise of the powers conferred on him by Clause *c*, Section 22(1), of the Ajmere Rural Boards Regulation, 1886, the Chief Commissioner of Ajmere-Merwara is pleased to direct that the following shall be added as Rule 50 to the rules published under Notification, No. 613—586, dated the 28th May, 1887, *viz.*:—

"L.—Tazimi istimrardars may depute one of their subordinate Thakurs, or one of their own family, to attend in their stead at meetings of the Local or District Board but shall themselves attend in person at least one meeting during the year.

"Such delegates shall be appointed for a period of not less than one year, and their appointment shall be subject to the approval of the Commissioner, who may allow it to be cancelled at any time."

The 29th January, 1890.

No. 101.—Under the provisions of the Measures of Length Act, II of 1889, the Chief Commissioner of Ajmere-Merwara is pleased to direct that the public servants mentioned in the Schedule hereto annexed, who have been supplied with certified measures under the said Act, shall have charge of the said measures for the purposes of the said Act:—

The Schedule.

1. The Cantonment Magistrate of Nusseerabad.
2. The Deputy Magistrate of Kekri.
3. The Tehsildar of Ajmere.
4. The Tehsildar of Beawar.

The 30th January, 1890.

No. 108—328-*V.*—With reference to Foreign Department Notification, No. 2065-G., dated the 27th November, 1889, Captain P. J. Melvill, B.S.C., assumed charge of the Office of Assistant Commissioner, Merwara, from Rai Bahadur Munshi Bishen Sarup, on the forenoon of the 15th January, 1890.

No. 111—211.—Under Section 22, Act X of 1882 (Criminal Procedure Code), the Chief Commissioner of Ajmere-Merwara is pleased to appoint Captain P. J. Melvill, Bengal Staff Corps, Assistant Commissioner, Merwara, to be a Justice of the Peace within and for the District of Ajmere-Merwara.

The 1st February, 1890.

No. 125—329.—With reference to this Office Notification, No. 108—328-V., dated the 30th January, 1890, Rai Bahadur Munshi Bishen Sarup took over charge of the Office of Deputy Magistrate, Kekri, from Munshi Allahnoor Khan, on the afternoon of the 17th idem.

By Order,

E. A. FRASER, *Major,*
First Asst. to the Govr.-Genl.'s Agent, Rajputana, & Chief Commr., Ajmere-Merwara.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATIONS.

Agra, the 27th January, 1890.

No. 417-*B.*—Messrs. W. T. Lyon, Assistant Commissioner, and J. J. Durham, Superintendent, respectively, made over and received charge of the Office of the Assistant Commissioner and Sub-Treasury Office, Didwana, on the 22nd January, 1890, afternoon.

The 29th January, 1890.

No. 476-*B*.—Messrs. G. A. Bradford and A. F. Ashton, Assistant Commissioners, on transfer, respectively, made over and received charge of the Assistant Commissioner's Office, Lower Division, Internal Branch, on the 27th January, 1890, afternoon.

The 31st January, 1890.

No. 519-*B*.—Messrs. E. J. Schneider, Superintendent, and W. T. Lyon, Assistant Commissioner, respectively, made over and received charge of the Office of Assistant Commissioner, Sambhar, on the 27th January, 1890, forenoon.

The 30th January, 1890.

No. 29.—Mr. A. R. Shaw, Assistant Commissioner, Didwana Division, is granted three months' special leave on urgent private affairs under Article 348, Section III, Chapter XIII of the Civil Service Regulations

No. 30.—Mr. J. Bolster, Officiating Assistant Commissioner, Punjab Mines Division, is reappointed to officiate as Assistant Commissioner of that Division, *vice* Mr. A. R. Shaw, with effect from the 16th January, 1890.

A. D. CAREY,

Commissioner, N. I. Salt Revenue.

Statement of Silver Balance in the Calcutta Mint for the week ending 5th February, 1890.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 29th January, 1890	10,43 909	
Value of Government silver in the Mint on the same date	6,62 514	17,06,423
ADD—		
Silver received by the Mint during the week on account of the Currency Department	2,26,755	
Ditto ditto Government	2,52,918	4,79,673
		21,86,096
DEDUCT—		
New coin paid to Reserve Treasury during the week .	2,98,000	
Petty items issued for miscellaneous purposes	...	2,98,000
Balance on the evening of the 5th February, 1890 . .	...	18,88,096
The Balance comprises—		
Silver held on account of the Currency Department	12,42,003	
Ditto ditto Government	6,46,093	18,88,096
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	...	
Ditto ditto Government	...	...

A. W. BAIRD, *Lieut.-Colonel, R.E.,*

Master of the Mint.

CALCUTTA MINT,

The 6th February, 1890.

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 24th January, 1890.

No. 4-*A*.—The following reversion and sub. *pro tempore* promotion are ordered in the Engineer Establishment of the Military Works Department from the date specified.—

Name.	From	To	Date.
Davidson, Captain G., R.E.	Exe. Engr., II, s. p. t.	Exe. Engr., III.	2nd Jan., 1890.
Kellie, Captain J., R.E.	Exe. Engr., III.	Exe. Engr., II, s. p. t.	2nd Jan., 1890.

G. E. SANFORD, *Colonel, R.E.,*

Inspector General of Military Works.

NORTH-WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 29th January, 1890.

No. 2.—Mr. C. F Sykes, Assistant Engineer, 1st grade, passed the Departmental Standard Examination in Hindustani on the 19th December, 1889.

W. A. J. WALLACE, *Colonel, R.E.,*

Director, N.-W. Railway.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 31st January, 1890.

Mr. C. A. Stuart returned from deputation and resumed charge of his substantive appointment as Presidency Postmaster, Bombay, on the afternoon of the 25th January, 1890.

The 4th February, 1890.

No. 9934.—Mr. E. deC. Williams assumed charge of the Sind Circle on the afternoon of the 25th January, 1890.

No. 9943.—In supersession of Notification, No. 8882, dated 11th January, 1890, published on page 34, Part II of the *Gazette of India* of the 18th January, 1890, Mr. Vaman Keshav Jog is appointed to be Superintendent of the Postal Press at Bombay.

A. U. FANSHAWE,

Dir. Genl. of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on 4th February, 1890.

Ainslie, J. H.	Butterfass, G.	Groner, R.
Albrechs, A.	Caroll, W. F.	Gutch, George.
Balthazar, C.	Cohen, A. M.	McNutty, J. H.
Biocas, Mrs.	Currie, R. S.	Scheiblei, C.
Butler, Darley & Co.	Glyn, C.	Watson, W.

Letters marked "Care of Post Office"

Backhouse, W. A.	Hamilton, J R.	Newby, C. R. A.
Baragerey, L.	Handcock, J. G.	Ogden, J.
Barker, F. W.	Hardman, G. D.	O'Mealy, Capt.
Bather, H. R.	Hardy, Mrs. M.	D'Oyly.
Baxter, Mrs.	Harper, A.	Penn, Mrs.
Bear, W.	Hawksworth, Mrs.	Platts, Mrs. S. K.
Belitski, R.	Henderson, W. H.	Powell, F.
Berkeley, C. M.	Hewett, F. J.	Prenter, Miss.
Boland, J	Hilton, R. W.	Rennard, J. R.
Bradshaw, W.	Horus, Miss M. L.	Rennrick, F. B. M.
Brearey, James.	Hunter, H. C.	Robart, P.
Brown, W.	Jackson, T.	Robinson, G.
Carbery, Lady.	Johannessen, O. C.	Rogerson, Miss A.
Chatterton, J.	Keane, J. J.	Roskell, Richard.
Church, E M.	Kennard, F.	Rubie, Phil. C.
Close, H.	Kleine, Henri.	Sano, T.
Comar, Mrs. A.	Krieger, G.	Sessions, F.
Cooper, W.	Lach, R.	Sevestre, J.
Courage, R.	Lamb, E. G.	Sheumon, John.
Courtney, T. S.	Langer, J. O.	Shrewsbury, Miss.
Davis, Mrs. G.	Lindeman, L. K.	Shworth, T. K.
Dickson, Mrs. E.	Linton, C. E.	Sisam, Rev. W. B.
Douglas, G P. H.	Livesey, Thomas.	Skinner, R. H.
Drakeford, A.	Livewright, R.	Smith, M. O.
Duclerc, G P.	Lloyd, Willis	Soares, F. H.
Dunlo, Viscount.	Long, W.	Sweet, L.
Dymond, G. F.	Major, A.	Taylor, C.
Elliott, K.	Mallite, J. W.	Thomas, G. T.
Filleul, Rev. S. E. V.	Manual, A. M.	Thompson & Co.
Fisk, F M	Mathewson, F.	Thompson, G.
Flack, F. F.	Matthews, J R.	Thomson, Captain
Flaherty, O. H.	Maxwell, Sir J. S.	W. A.
Fletcher, Neil.	May, J. J.	Uphill, T.
Forshaw, H.	Mayes, W. H.	Ursite, Johan.
Fraiser, H. C.	McAdoo, Mr.	Waddell, Alex.
Fraiser, Miss F.	McKenzie, Mrs. D.	Walter, Amherst.
Francis, A. M.	McNair, Miss.	Walter, F.
Gallwey, C H.	McSmith, D.	Webster, Mrs.
Gellett, Cecil S.	Menzies, C.	White, H. J.
Glover, W. E.	Mifsud, George.	Williams, J.
Godwin, George.	Moncriff, A. L. M.	Wilson, H. W.
Green, W. W.	Morshead. L.	Worker, E. H.
Hamilton, C. J.	Murphy, John.	

Registered Letters

Edwards, C.	MacLeod, D J.	Smith, M Oswald.
Guiseppe, Celestini.	Marsland, W.	Zucker, Moses.
James, L. E.	Menzies, C.	

Unclaimed Letters held in the Barrackpore Post Office on the 3rd February, 1890.

Baker, E.	Harvey, Sergeant.	Mathuson, J.
Balfour, H. T.	Haswell, Mrs.	Presgent, Mr.
Coulter, A.	Lindsay, W. C.	Stevens, Mrs. C.
Dubery, E.	Lloyd, C.	Thompson, Jas.
Harding, H. R.	Martin, Mr.	

E. HUTTON,
Presidency Postmaster, Calcutta.

The 8th February, 1890.

SEA AND FOREIGN MAILS

Mails for	Date of closing at Calcutta.	Route by which despatched.
	1890.	
Egypt, Europe, America, Cape Colonies, through United Kingdom	11th Feb.	Per P & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets) . . .	10th ,,	Ditto.
Mauritius, Mayotte, Nossi Be, and Réunion	11th ,,	Ditto.
Zanzibar, Mozambique, Delagoa Bay, Natal, and Cape Colonies	11th ,,	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan	10th ,,	Ditto.
Australia, New Zealand and Tasmania	10th ,,	Ditto.
Madras and Colombo . .	19th ,,	Per P. & O. Str. *Peshawar.*
Straits, China and Japan . .	18th ,,	Per Steamer *A. Apcar.*
Rangoon and Moulmein . .	11th ,,	Per Steamer *Madura.*
Ditto ditto . .	14th ,,	Per Steamer *Bhundara.*
Akyab, Kyaukpyu, Sandoway and Rangoon	12th ,,	Per Steamer *Kistna.*
Mauritius	11th ,,	Per Steamer *Wardha.*
Adelaide, Melbourne and Sydney	8th ,,	Per Steamer *Clitus.*

N.B.—The letter-box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M. precisely; after which hour Inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna will be received up to 7-30 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7 30 P.M. for despatch by any Foreign Mails despatched the same night.

E. HUTTON,
Presidency Postmaster, Calcutta.

GOVERNMENT CINCHONA FEBRIFUGE.

This preparation is an efficient substitute for quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates—per four-ounce tin, *R3-14;* per eight-ounce tin, *R7-4;* per pound tin, *R14.* The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates—per four-ounce tin, *R4-14;* per eight-ounce tin, *R9-4;* per pound tin, *R17-8.* This medicine is also sold by the principal European and Native druggists in Calcutta. Postage, four annas per four-ounce tin, eight annas per eight-ounce tin, and twelve annas per pound tin, in addition to the foregoing rates.

گورنمنٹ سکونا فبري فيوج

يهه دوا کوئينائين کا عمده بدل هی اور کلکته کے بوٹانکل گارڈن يعنے کمپني باغ کے سوپرنٹنڈنٹ صاحب سے هرايک ملازم سرکاري واسطے سرکاري کام اور خيرات کے اور جو کوئي ايک مشت بيس پونڈ خريد کرنے والا هو وه نقد خريد کرنے کي شرط پر نيچے کے لکهے هوئے بهاؤ سے خريد کرسکتا هی يعنے — چار اونس کے ٹين کے تين روپی چوده آنے ; آٹهه اونس کے ٹين کے سات روپی چار آنے ; ايک پونڈ کے ٹين کے چوده روپی '

اور عوام الناس بوٹانکل گارڈن يعنے کمپني باغ کے سوپرنٹنڈنٹ صاحب سے بقيمت نقد نيچے کے لکهے هوئے بهاؤ سے خريد کرسکتے هين يعنے — چار اونس ٹين کے چار روپی چوده آنے ; آٹهه اونس کے ٹين کے نو روپی چار آنے ; ايک پونڈ کے ٹين کے سترا روپی آٹهه آنے '

يهه دوا کلکته کے بڑے بڑے ولايتي اور ديسي دوا خانونمين بکتي هی ماسواے قيمت مذکورۂ بالا کے محصول ڈاک چار اونس ٹين کے چار آنے ; اور آٹهه اونس کے ٹين کے آٹهه آنے اور ايک پونڈ کے ٹين کے باره آنے '

METEOROLOGICAL PUBLICATIONS FOR SALE.

At the Meteorological Office, No. 5, Russell Street; also at Messrs. Thacker, Spink & Co., at the prices specified below :—

Report on the Meteorology of India in 1875, 4to, 89 pages text, 297 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1876, 4to, 97 pages text, 340 pages tables, 3 charts. R8

Report on the Meteorology of India in 1877, 4to, 193 pages text, 375 pages tables, 3 charts. R8.

Report on the Meteorology of India in 1882, 4to, 152 pages text, 298 pages tables, 6 charts. R8.

Report on the Meteorology of India in 1883, 4to, 150 pages text, 305 pages tables, 9 charts. R8.

Report on the Meteorology of India in 1884, 4to, 153 pages text, 305 pages tables, 4 charts. R8.

Report on the Meteorology of India in 1885, 4to, 202 pages text, 315 pages tables, 4 charts. R8.

Report on the Meteorology of India in 1886, 4to, 228 pages text, 322 pages tables, 5 charts, R8.

Indian Meteorological Memoirs, Vol. I, Part I, 4to, 118 pages, 9 plates. R2-8.

Indian Meteorological Memoirs, Vol. I, Part II, 4to, 63 pages, 4 plates. R1-8.

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Indian Meteorological Memoirs, Vol. IV, Part I, 4to, 57 pages, 4 plates. R1-8.

Indian Meteorological Memoirs, Vol. IV, Part II, 4to, 80 pages, 4 plates. R2.

Indian Meteorological Memoirs, Vol. IV, Part III, 4to, 24 pages, 2 plates. R1-8.

Indian Meteorological Memoirs, Vol. IV, Part IV, 4to, 97 pages, 14 plates. R3.

Cyclone Memoirs, Part I, demy, 43 pages, 6 plates. R1.

Report on the Vizagapatam and Backergunge Cyclones, October 1876, 4to, 87 pages, 4 plates. R2.

Report on the Madras Cyclone of May 1877, 4to, 117 pages text, 97 pages tables, 5 plates. R2-8.

Rainfall Chart of India showing the average annual distribution of rainfall (in colours). 8a.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 8, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

Undersigned gives notice that a suit has been filed in the Civil Judge's Court at Mhow by Nandram Doorgaprasad against Toolsiram Hazarimal, late Banker and Treasurer in the Bullock Battery at Mhow, for the recovery of ₹2,357-2-6, and that the case has been fixed for 25th February, 1890. If the defendants or their heirs and representatives fail to put in an appearance on that day in the said Court the undersigned will move the Court to give an *ex parte* decree.

N. M. KHORY,
Pleader.

MHOW,
The 24th January, 1890.

PROMISSORY NOTES.

Lost.

The Government Promissory Notes, Nos. A—032274, A—032275 of the reduced 4 per cent. loan of 1879, and No 229064 of the 4 per cent. loan of 1st May, 1865, for ₹100 each, the first two of the reduced 4 per cent. loan, originally standing in the name of Balchund Tarrachund, and that of the 4 per cent. loan of 1st May, 1865, originally standing in the name of the Agra Bank, Limited, and last blank endorsed by Cooverjee Ardesir, Mail Contractor, Poona to Rustomjee Framjee Wadia, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicates in favour of the proprietor, after two years from date of last advertisement.

RUSTOMJEE FRAMJEE WADIA,
207, Grant Road,
Bombay.

BOMBAY,
The 21st January, 1890.

Lost.

The Government Promissory Notes of the 4 per cent. loan of 1854 55 specified below, aggregating in amount ₹3,500, standing in the name of S. Appee Row, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Bombay. No.	Madras No.	Amount in Rupees.	REMARKS.
055895	...	1,700	Full new notes, interest payable at Bellary Treasury. Interest has been paid on them up to 29th June, 1889.
055896		1,300	
051998	86—3	500	

S APPEE ROW,
Pensioned Tahsildar, Bellary.

BELLARY,
The 10th January, 1890.

Lost.

The Government Promissory Note, No. 238858, of the 4 per cent. of 1865, for ₹500, originally standing in the name of Debnath Sreemany, and last endorsed to Russick Laul Dutt, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

RUSSICK LAUL DUTT,
Bally, District Howrah.

Lost.

The Government Promissory Note, No, 188252 of the 4 per cent. of 1865, for ₹500. originally standing in the name of Kheeroomoney Dassee, the proprietress, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietress.

RUSSICK LAUL DUTT,
Bally, District Howrah.

Lost or Stolen.

Government Promissory Note, No. 147973, of 4 per cent. of 1st May, 1865, of ₹500, belonging to me and last endorsed by Prosad Dass Boral. Payment of this note and interest thereon has been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of me.

PREMNAUTH MULLICK,
25-1, Mullick Street,
Calcutta.

SUPPLEMENT TO

The Gazette of India.

No. 6.} CALCUTTA, SATURDAY, FEBRUARY 8, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

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GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for December 1889.

The weather of the past month, like that of its predecessors during the present cold weather period, has been exceptionally fine and settled. It is usual for fine weather to hold over the whole of India till about the third week of December when pressure usually gives way in the North and the weather there and often in the Central Provinces becomes unsettled. This unsettled weather usually begins very gradually. The barometer falls for a day or two, ascentional movements of the air take place and clouds appear, then the barometer rises again, the ascentional movement ceases, and a period of very fine fresh weather supervenes. After a time the barometer again falls and this time the oscillation is larger and cycles of this character are repeated till by the close of the month rain falls and a depression is produced. At other times this change of weather is produced by the advance of an already formed depression from Sind and Baluchistan, but on the whole the oscillatory cause is more frequent. It is remarkable that disturbed weather over North-Western India is very commonly coincident with disturbed weather over North-Eastern India and the rainfall is on the whole heavier over the latter than over the former region. Over the central parts of the country, *viz.*, the Central Provinces, Central India and Rajputana, as well as the Deccan and Konkan, the weather is ordinarily very fine though with a certain liability to small storms either formed over Central India or entering that region from the westward or north-westward. In Sind and Guzerat there is hardly anything more than a few cloudy days. On the Peninsula coasts the weather is liable to be more disturbed. The north-easterly monsoon still gives a good deal

of rain to the Carnatic and Ceylon during the first half of the month and Malabar and Mysore have fairly frequent showers.

During the past month the region which departed most from the normal conditions was Northern and Central India where neither of the rainfall causes mentioned above were operative and where the weather was exceptionally fine and clear.

On December 1st normal cold weather conditions prevailed over India. A large high pressure area existed over the North-West (30·00 inches and above) whence a tongue of high readings extended southward over the central parts of the Peninsula as far as Salem and Coimbatore. Between this tongue and the coast lines slight gradients existed and the wind was anticyclonic throughout the whole country. It blew from north-west down the Gangetic plain, along the whole of the coast line of the east of the Peninsula, across the Bay and in Burma, while all along the East Coast it was easterly or north-easterly. The weather was everywhere fine and there was no rain. On the 4th south-easterly winds were reported from parts of the Punjab and on the following day a small depression was shown over the Punjab and strong winds and slight rain had been experienced at Peshawar and Murree, and on the following day at Sibsagar (Assam). With this single exception the above conditions of pressure, wind and weather lasted until the 16th when a moderate fall of the barometer with overcast weather was reported from the Madras Presidency. On the following day a well defined but comparatively slight depression was shown lying off the Carnatic and Ceylon coasts. This storm occasioned strong cyclonic winds and heavyish rain over the south of the Peninsula and this weather lasted until the 21st. On the 19th the barometer was falling at Tavoy with rain and a north-north-west wind. On the 20th the rain had extended to other parts of Burma and the wind had shifted towards east. This change of weather intensified on the 21st, and it became evident that a depression was advancing across the Bay. On the 23rd the barometer was falling along the Madras coast, gradients were steep and the winds were strong and cyclonic. On the 24th the storm appeared off the Madras coast. The subsequent course of this storm was very irregular. From the 24th to the 26th it hung about off the coast occasioning strong winds and rain all over the west and north of the Bay from Chittagong to Madras, but between the 26th and 27th it passed inland and on the morning of the 27th the centre lay between Madras and Bangalore. After this the storm disappeared though a fresh low pressure area was propagated westward to the Arabian Sea. After the breaking up of the main depression and the disappearance of the unsettled weather originating from it, the distribution of pressure and the circulation of the winds became the same as those which existed at the commencement of the month and these conditions lasted until the 31st.

Barometric depressions.

Feeble depression of 4th and 5th.—The barometer fell briskly over the Punjab and south-easterly winds and cloudy weather were reported at a few stations. On the following day a well marked but exceedingly slight depression was shown over the east of that Province. The effects of this depression were felt almost entirely on its western side, showers being reported from Peshawar and Murree.

Depressions in the Bay.—On the 7th and 8th, a slight depression crossed the extreme south of the Bay and gave rain to several of the more southern stations.

Slight depression of the 15th to 20th December.—This depression, which, though very slight, was the cause of the breaking of the drought which had prevailed in Madras for so long, gave the first indications of its existence on

the 16th, when the wind rose at Diamond Island and on the Madras coast. On the 17th the centre was off the coast about 200 miles to the east of Negapatam. Slight rain was falling at Madras, Negapatam and Colombo. By the morning of the 18th the centre had advanced over Palks Straits, the wind had shifted to north-east and the rainfall area had extended. On the 19th the north-easterly current was stronger and more general and the rainfall was both heavier and more widely distributed. On the 20th and 21st the rainfall gradually fell off and the disturbance disappeared.

Important depression of the 19th to 27th December.—This was the only really large depression during the month. Apparently it crossed the Malay Peninsula as the wind at Tavoy on the 19th was north-north-westerly with an overcast sky and rain. On the 20th the wind had veered to north-east and the cloudy weather and rain had extended to other parts of Burma with a briskly falling barometer. By the morning of the 21st the wind was easterly and east-south-easterly over Burma with general rain but a rising barometer, showing that the centre of the depression had left Burma and begun its passage across the Bay. On the two following days, beyond a falling barometer on the east side of the Bay and strengthening winds, there was no sign of the disturbance, but on the morning of the 24th it appeared off the coast between Masulipatam and Madras. Between the 24th and 26th it hung about the Madras coast giving general rain to the north and east side of the Bay, but on the 27th it crossed the coast and lay between Madras and Bangalore. The rain accompanying this disturbance gradually decreased and by the close of the month the weather was fine again.

Pressure—Has relatively to the average for the time of year been everywhere below the normal. Relatively to surrounding regions the barometer has however been high over Guzerat, Rajputana, Central India, the Central Provinces, the Deccan and the West Coast of the Peninsula, the greatest excess being in Central India and the Deccan. Elsewhere pressure was low—most so in Bengal and the Gangetic plain.

Temperature.—The following table gives a summary of the temperature data and shows the general character of the the variations of temperature from week to week.

Province.	Difference of mean temperature from normal for week ending December.				Difference of mean temperature from the normal for the month.
	9th.	16th.	23rd.	30th.	
	°	°	°	°	°
Burma	+0.7	—0·2	+0·2	+3·3	+1·0
Bengal	+0·6	—1·1	+1·4	+4·6	+1·3
North-Western Provinces .	+1·5	—1·0	+2·7	+2·3	+1·6
Punjab	+0·8	+0·5	+4·1	+3·2	+2·4
Bombay	—0·3	—2·1	—0·5	+1·0	—0·4
Central Provinces and Berar	+2·9	—1·7	+2·3	+1·0	+1·1
Guzerat and Central India .	+1·6	—1·1	+2·9	+1·1	+1·1
Sind and Rajputana . .	—1·3	—0·2	+3·7	+2·3	+1·2
Madras	+1·2	—1·6	—0·4	+3·9	+0·7

This table shows that except during one week of the month the average temperature of each week was largely exceeded, but that in Bombay, the Central Provinces and Central India the excess has generally been less than in the other Provinces. Hence it may be assumed that a large part of the deficiency of pressure noticed above is due to an excess of temperature. This assumption is supported by the fact that at the hill stations there was an excess of pressure. The

high temperatures which obtained on some days during the month were quite phenomenal, but they have been noticed in the weekly summaries.

Rain.—The daily distribution of rainfall has been fully dealt with in the earlier parts of this summary. The monthly fall shows an excess in only three districts, *viz.*, Malabar, Mysore and Sind; in all other districts the fall has been deficient. In fourteen of the districts the monthly rainfall was either nil or less than 0·1 inch and it was practically only in the Peninsula that there was any rain.

The following table gives complete data, and shows the actual average rainfall and the normal rainfall of the month of the twenty-one districts into which the country is divided, so far as it is indicated by the telegraphic reports of a few stations in each district:—

DISTRICTS.	Number of Stations.	Normal average rainfall in December.	Actual average rainfall in December 1889	Difference from the average in December 1889.
Punjab, West	7	0·31	0·08	—0·23
" East	4	0·48	0	—0·48
North-Western Provinces, Trans-Gangetic	7	0·37	0	—0·37
North-Western Provinces, Cis-Gangetic	3	0·24	0	—0·24
Behar	2	0 26	0	—0·26
North Bengal	3	0·20	0	—0·20
Assam—Cachar	3	0·55	0·11	—0·44
Lower Bengal and Chutia Nagpur	8	0·38	0·09	—0·29
Orissa—North Circars	5	1·54	1·20	—0·34
Central Provinces, South	7	0·68	0	—0·68
Berar—Khandeish	2	1·14	0	—1·14
Rajputana, Central India, Saugor and Nurbudda	9	0·38	0	—0·38
Sind—Cutch	3	0	0·01	+0·01
Guzerat	3	0·02	0	—0 02
Konkan	4	0·22	0	—0·22
Deccan—Hyderabad	5	0·34	0·10	—0·24
Malabar	5	1·02	1·74	+0·72
Mysore—Bellary	4	1·86	1·97	+0·11
Carnatic	6	4·74	4·72	—0·02
Lower Burma	7	0·43	0·16	—0·27
Ceylon	1	7·29	5·22	—2·07

W. L. DALLAS,
Assistant Meteorological Reporter to the Govt. of India.

SIMLA,
The 23rd January 1890.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, January 27th, 1890.

The weather during the week under review has been more favourable for rainfall in Northern India. It has been frequently remarked that during the

cold season there is very often a marked contrast in the conditions over Northern India and over the Peninsula, *i.e.*, that, when rain occurs over the Peninsula at this season, the weather is fine over Northern India, and *vice versa*. The past week has illustrated this contrast in a marked manner, for while there has been fairly general rain over Burma, Assam, Bengal, the North-Western Provinces and the Punjab, not a drop has occurred over the Central Provinces and the Peninsula. This change in the weather over Northern India has been marked by a complete alteration in the distribution of pressure, the area of high readings over the Punjab, which has been such a permanent feature of the distribution during the present cold season, having entirely given way, and been replaced by a depression which passed right down the Gangetic plain and passed out into the Bay of Bengal.

The chart of the 21st showed very uniform pressures existing over Northern India and the inland parts of the Peninsula. Moderate gradients continued to exist round the coasts and the lowest pressures were reported from the Andaman Sea. Readings were also slightly low over Sind and the north-west of the Punjab and the south-easterly and easterly winds in those regions and the southerly wind at Quetta showed that conditions favourable to rainfall were forming in the North-West. On the 22nd a very slight but well marked depression was shown over the Punjab, the centre lying apparently over the western desert. A well marked but very feeble cyclonic circulation of the winds existed in the North-West, but elsewhere the directions were unaffected by the disturbance and remained as during previous weeks. The high pressure area had been pushed southward and lay over the Central Provinces, Khandeish, the Deccan and the Konkan. By the morning of the 23rd, the shallow depression had advanced eastward to the North-Western Provinces, the centre lying near Cawnpore. The depression was very irregularly shaped and extended from Roorkee in the North-West south-eastward to Benares. The high pressure area had moved to the southward, the centre lying over Khandeish. The lowest readings were again reported from the Andaman Sea. The cyclonic circulation around the depression was again well marked, but in other parts of the Indian region directions were very variable. The chart of the 24th showed that the disturbance had continued to advance eastward and that the centre was near Burdwan. It was still accompanied by a well marked circulation of the winds, the force being strong at the head of the Bay. The barometer had risen moderately to briskly in North-Western India and there had been a northerly extension of the area of high pressure which promised an early re-establishment of the former pressure distribution. On the 25th the depression over Bengal had almost filled up, the barometer had risen rapidly in the North-West and the general features of the distribution were the same as those which had prevailed prior to the appearance of the depression. The barometer was high over the Punjab and Rajputana and low over the Bay, the differences of pressure being considerable. This distribution with the ordinary anticyclonic circulation of the winds continued until the close of the weak.

Temperature—Was very high at the commencement of the week. This excess was most marked at the hill stations and amounted to 11°·7 at Quetta, 9° at Simla and Ranikhet and 6°·5 at Mount Abu on the 21st. On the 22nd there was again a large and general excess, but on the 23rd there was a considerable fall all over North-Western India and by the following morning the mean had fallen below the normal average in Sind and Rajputana. This fall of temperature quickly spread over the greater part of the country and almost the only cool period of the season was experienced. Sharp frost was recorded over the plains of North-Western and Central India.

The following table shows the variations of the mean temperature of the present and of the past week from the normal average :—

PROVINCES.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
	°	°
Burma	+1·2	+2·0
Bengal	+2·4	+1·7
North-Western Provinces	+3·7	+1·8
Punjab	+3·1	+0·4
Bombay	+0 6	—1·1
Central Provinces	+2·7	—0 8
Guzerat and Central India	+2·7	0
Sind and Rajputana	+3·5	+0·8
Madras	—1·1	+0·8

This table shows that except in Burma and Madras there has been a general fall of temperature over the country.

Rain—Has been much more general than for several weeks. At 22 of the rainfall divisions rain has fallen and at 29 the weather has been fine. In Burma, Eastern, Northern and Deltaic Bengal as well as in Assam and in the hill districts of the Punjab, there has been an excess of rain—very large in Tenasserim but slight elsewhere. As mentioned above the rainfall has been entirely confined to Burma, Bengal, Assam, the North-Western Provinces and the Punjab, and none has fallen over the Central Provinces or the Peninsula. In Northern India also the divisions of Arakan, Chota-Nagpur, the North-Western Provinces (East and Central) and Oudh South) have been without rain The heaviest falls are 1¾ inches in Tenasserim and 1½ inches over the hill districts of the Punjab.

The final column of the accompanying table shows a slight improvement in the seasonal conditions over the Punjab, but on the whole the relations are about the same as those previously shown. There is a large excess in Burma, East Bengal, Deltaic Bengal and Orissa and a moderate to slight excess in Assam, Central Bengal and Chota-Nagpur. There is also more or less excess in the west and north of the Peninsula and parts of the Central Provinces. Elsewhere the seasonal rainfall remains below the normal average.

Province.	Division.	Rainfall data for week ending 27th January 1890.			Rainfall data from October 15th to 27th January 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 27th January.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
Burma	Tenasserim	1·86	0	+1·86	20·23	5·02	+303
	Lower Burma	0·75	0	+0·75	8·33	6·07	+ 37
	Central do.	0·35	0·01	+0·34	6·43	4·15	+ 55
	Upper do.	0·03	?	?	3·78	?	?
	Arakan	0	0·04	—0·04	7·59	5·76	+ 32
Bengal and Assam	Eastern Bengal	0·50	0·18	+0·32	8·22	4·57	+ 80
	Assam (Surma)	0·61	0·16	+0·45	5·61	4·31	+ 30
	Do. (Brahmaputra)	0·70	0·22	+0·48	2·91	3·63	— 20
	Deltaic Bengal	0·53	0·11	+0·42	10·30	3·45	+199
	Central do.	0·04	0·13	—0·09	3·74	2·86	+ 31
	North do.	0·40	0·23	+0·17	1·25	2·96	— 58
	Orissa	0·03	0·06	—0·03	15·48	6·09	+154
	Chutia Nagpur	0	0·22	—0·22	3·00	2·53	+ 19
	Behar (South)	0·01	0·22	—0·21	0·55	2·23	— 75
	Do. (North)	0·19	0·19	0	0·61	1·88	— 68
North-Western Provinces and Oudh.	North-Western Provinces (East)	0	0·21	—0·21	1·23	1·76	— 30
	Oudh (South)	0	0·34	—0·34	0·05	1·27	— 96
	Do. (North)	0·08	0·32	—0·24	0·12	1·27	— 90
	North-Western Provinces (Central)	0	0·17	—0·17	0·01	1·25	— 99
	North-Western Provinces (West)	0·04	0·24	—0·20	0·04	0·94	— 96
	North-Western Provinces (Sub-montane)	0·32	0·55	—0·23	0·46	1·79	— 74
Punjab	Punjab (South)	0·15	0·21	—0·06	0·16	1·18	— 86
	Do. (Central)	0·25	0·25	0	0·26	1·32	— 80
	Do. (Sub-montane)	0·27	0·48	—0·21	0·36	2·34	— 85
	Do. (Hill Districts)	1·42	1·33	—0·09	2·07	5·44	— 62
	Do. (North-West)	0·21	0·59	—0·38	0·59	3·29	— 82
	Do. (West)	0·01	0·22	—0·21	0·14	0·98	— 86
Bombay and Malabar Coast Districts (Madras).	Malabar	0	0·02	—0·02	12·51	11·77	+ 6
	Madras (South Central)	0	0·09	—0·09	7·21	12·72	— 43
	Coorg	0	0·02	—0·02	12·76	9·12	+ 40
	Mysore	0	0·14	—0·14	3·03	4·61	— 34
	Konkan	0	0·10	—0·10	4·90	2·30	+113
	Bombay—Deccan	0	0·02	—0·02	5·10	3·83	+ 33
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0	0·01	—0·01	1·26	3·37	— 63
Central Provinces and Berar.	Berar	0	0·04	—0·04	3·14	3·18	— 1
	Central Provinces (West)	0	0·09	—0·09	2·95	1·98	+ 49
	Do. (Central)	0	0·08	—0·08	1·72	1·91	— 10
	Do. (East)	0	0·05	—0·05	1·97	1·80	+ 9
Bombay (North)	Guzerat	0	0·02	—0·02	0·02	0·57	— 96
	Kathiawar	0	0·01	—0·01	0	0·33	—100
	Sind	0	0·10	—0·10	0·01	0·45	— 98
Rajputana and Central India.	Central India (East)	0	0·06	—0·06	0·13	1·34	— 90
	Rajputana (East), Central India (West)	0	0·07	—0·07	0	0·72	—100
	Rajputana (West)	0	0·07	—0·07	0	0·47	—100
Madras	East Coast (North)	0	0·02	—0·02	12·85	9·22	+ 39
	Do. (North)	0	?	?	9·45	?	?
	Hyderabad (South)	0	0·03	—0·03	2·71	2·30	+ 18
	Madras (Central)	0	0·02	—0·02	5·06	4·69	+ 8
	East Coast (Central)	0	0·06	—0·06	10·77	15·28	— 30
	Do. (South)	0	0·19	—0·19	11·90	18·28	— 35
	Madras (South)	0	0·21	—0·21	4·80	14·08	— 66

SIMLA, *31st January, 1890.*

W. L. DALLAS,
Assistant Meteorological Reporter to the Government of India.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 1st February.*—Rainfall very slight in Madura, Tinnevelly and Nilgiris and none elsewhere. Crops generally good, but withering over considerable areas in Nellore, South Arcot, Madura, Coimbatore and Salem. Want of rain felt also in parts of North Arcot, Tanjore, Trichinopoly and Tinnevelly. Prices fairly steady. Prospects generally fair.

Bombay.—*For week ending 5th February.*—*Rabi* crops slightly damaged by locusts, blight or frost in a few talukas in Sind. indifferent in Poona and parts of Nasik, Ahmednagar, Sholapur and Satara. Cotton blighted in parts of Bijapur and Dharwar, otherwise crops are satisfactory.

Bengal.—*For week ending 4th February.*—No rain during the week. Weather fine and cold. Rice harvest practically over, and the outturn, as previously stated, satisfactory for the whole province, although in certain quarters considerably below the average. *Rabi* crops doing well, having been much benefitted by the recent rain, and prospects generally hopeful. Rain, however, still required for these crops in places in South Behar. Mustard, pulses and other earlier *rabi* crops being gathered, and sugarcane-pressing in progress. Poppy coming into flower, and generally reported on favourably, except the late sowings in the Hajipore subdivision of Mozufferpore. Tobacco promises to be a good crop, and *ganja* cultivation in Rajshahye successful. *Boro* or spring rice being transplanted and doing well. Prices of rice almost stationary, and still generally high. The Collector of Balasore reports that the condition of people near Talpada in the Sudder thana appears more critical.

North-Western Provinces and Oudh.—*For week ending 5th February.*—Weather clear and cold. Slight injury to the *rabi* from blight is reported from Fyzabad. Frost has also slightly injured the *rabi* in most districts. Rain is much wanted. A slight fall of hail occurred in the Bareilly district. Supplies are plentiful and prices generally steady.

Punjab.—*For week ending 5th February.*—No rain. Weather cloudy. Prices are reported stationary in all districts except Delhi, Sialkot, Multan and Rawalpindi where they are rising. Sowings of *rabi* crops over and of extra *rabi* commenced. Rain urgently needed throughout the Province. Condition of crops average They are suffering from drought in certain districts and are slightly damaged by locusts in parts of Rawalpindi and Dera Ismail Khan. Fodder sufficient in all districts except in Jullundur, Sialkot and parts of Multan where it is scarce.

Central Provinces.—*For week ending 5th February.*—Weather clear and cold. Rain required for *rabi* crops especially in northern districts and in Bilaspore. Some damage has been caused to gram and pulses by frost in Jabalpur and Seoni. Prices remain steady.

Burma.—*For week ending 1st February.*—Rain fell in several districts in Lower Burma and considerable damage has been done to paddy on the threshing floors, especially in the Amherst district. In Upper Burma little or no rain fell and the crops are generally in good condition. The price of paddy fell in five and rose in three districts.

Assam.—*For week ending 5th February.*—Weather seasonable. Slight rain in Goalpara district only. Preparing of land for early rice, gathering of mustard and pruning of tea continue.

Mysore and Coorg.—*For week ending 5th February.*—Crops good in Mysore. Sowing operations in progress in parts. Outturn of crops harvested generally favourable. Prices slightly risen in Tumkur.

Coffee-picking and rice harvest in progress in Coorg.

Berar and Hyderabad.—*For week ending 5th February.*—In Berar weather is clear and cold. Cotton-picking nearly completed. Threshing of *Jowari* and other *kharif* crops in progress. *Rabi* in good condition. Prices unchanged. Fodder sufficient except in Ellichpur taluk. Land under preparation for next year.

No rain at Hyderabad. *Rabi* crops thriving. Sowing of *tabi* crops continues. Prices stationary.

Central India.—*For week ending 5th February.*—Crops damaged in Bundelkhand. Probable outturn in Baghelkhand indifferent unless rain falls soon Crops in Goona partly damaged by frost, and opium crops in Neemuch slightly damaged. No other changes since last report.

Rajputana.—*For week ending 5th February.*—Agricultural operations generally satisfactory. Standing crops good, but rain needed in Kerowli. Damage by frost in Meywar, Kotah, Kerowli, Dholpore, Bhurtpore and Alwar. Agricultural stock good. Pasturage or fodder sufficient except in Marwar and Dholpore. Prices steady generally.

Nepal.—*For week ending 30th January.*—Drops of rain. Weather clear but cloudy at times. Land is being prepared for potatoes.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1889.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Burma—																										
Tenasserim—																										
Mergui	...	...	...	...	11 1	11 1	11 11	11 11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	14 9	14 9
Tavoy	...	...	...	...	13 12	13 0	15 12	15 12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399 3	399 3	16 3½	17 14½
Moulmein and Amherst	7 14	7 14	...	...	9 11	9 11	12 2	12 2	...	...	...	...	...	...	...	...	10 2	10 2	12 2	12 2	...	...	220 0	220 0	20 8	20 8
Pegu (deltaic)—																										
Pegu	...	...	...	...	8 14	8 14	10 14	10 14	...	...	...	...	...	...	...	...	11 2	11 2	...	...	...	...	143 0	143 0	14 3	14 3
Rangoon	11 2	11 2	...	...	11 2	10 6	12 4	11 2	...	...	...	...	...	...	...	...	13 0	13 0	...	...	...	...	250 0	250 0	14 9	14 9
Thongwa	...	...	...	...	10 5	10 5	12 4	12 4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	14 4	14 4
Bassein	...	...	...	...	12 7	12 11	16 1	15 1	...	...	...	...	...	...	...	...	9 7	9 9	...	...	...	...	213 4	230 11	17 8	15 12
Pegu (inland)—																										
Shwaygyin	...	...	...	...	7 15	8 8	8 9	8 14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	14 2	14 2
Tharawadi	...	...	...	...	11 7	11 7	13 5	13 5	...	...	...	...	...	...	...	...	11 7	11 7	...	...	8 2	8 2	450 0	450 0	14 0	14 0
Henzada	...	...	...	...	11 0	11 0	15 10	13 0	...	...	...	...	...	...	...	...	9 8	9 8	...	...	...	...	183 8	183 8	17 11	17 11
Prome	12 2	12 2	...	...	11 3	11 10	17 2	15 5	...	...	...	...	...	...	...	...	10 6	10 6	...	...	9 6	...	167 9	139 11	14 3	14 3
Toungoo	...	...	...	...	9 2	10 10	12 13	12 13	...	...	...	...	...	...	...	...	9 7	9 7	...	...	...	...	200 0	200 0	14 1	14 1
Thayetmyo	10 5	10 5	...	...	13 5	10 12	14 8	15 5	...	...	...	...	...	...	...	...	10 11	11 10	28 3	28 3	...	...	490 0	490 0	11 3	11 3
Upper Burma—																										
Mandalay	12 5	13 3	...	...	10 7	10 7	11 10	12 5	...	...	...	...	...	...	...	...	8 4	8 8	14 10	19 3	8 9	8 4	60 0	65 0	16 13	17 12
Arakan—																										
Sandoway	...	...	...	...	19 10	20 9	27 0	27 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	469 11	469 11	24 0	20 2
Kyouk-pyu	...	...	...	...	15 1	15 6	16 14	16 14	...	...	...	...	...	...	...	...	6 0	6 0	...	...	...	...	340 0	340 0	21 0	21 0
Akyab	...	...	...	...	14 8	14 0	18 0	18 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	8 8	8 8	180 0	180 0	16 0	16 0
Assam—																										
Surma—																										
Sylhet	10 4	10 12	...	...	10 0	10 0	16 0	16 0	...	...	...	...	...	...	...	...	14 0	14 0	...	...	...	...	108 0	108 0	9 4	9 12
Cachar	9 8	9 8	...	...	12 8	10 0	16 0	17 0	...	...	...	...	...	...	...	...	13 8	12 8	...	...	...	...	80 0	80 0	9 8	9 0
Khási and Jaintiá Hills	...	...	...	...	5 8	5 8	7 0	9 0	...	...	...	...	...	...	...	...	8 0	9 0	16 0	16 0	...	...	100 0	100 0	7 0	7 0
Gáro Hills	...	...	...	...	6 0	6 0	12 0	10 0	...	...	...	...	...	...	...	...	9 0	9 0	...	...	...	...	160 0	160 0	6 7	6 7
Brahmáputra—																										
Goálpára	18 0	18 0	...	...	7 0	7 0	13 0	12 0	...	...	...	...	...	...	...	...	13 0	12 0	...	...	16 0	16 0	80 0	80 0	9 0	8 8
Kámrup	10 0	10 0	...	...	8 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	12 8	12 8	...	...	...	...	160 0	160 0	9 8	9 8
Darrang	7 0	7 0	...	...	14 0	13 0	18 0	16 0	...	...	...	...	...	...	...	...	12 0	11 0	...	...	...	...	150 0	150 0	9 0	9 0
Nowgong	8 0	8 0	...	...	9 8	9 0	18 0	16 0	...	...	...	...	...	...	...	...	8 0	8 0	...	...	...	...	120 0	120 0	8 0	8 0
Sibságar	...	...	...	...	6 8	7 0	20 0	18 0	...	...	...	...	...	...	...	...	11 0	11 0	...	...	...	...	120 0	140 0	8 0	8 0
Lakhimpur	8 0	8 0	...	...	8 0	6 0	14 0	13 0	...	...	...	...	...	...	...	...	12 0	12 0	10 0	11 0	...	...	160 0	160 0	8 0	8 0

Eastern hill tracts—																												
Chittagong Hill Tracts	...	...	...	...	10 0	10 0	11 6	13 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	320 0	320 0	8 0	8 0
Hill Tipperah	6 0	6 0	...	...	8 0	8 0	16 0	16 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	8 0	8 0	...	...	8 0	8 0
Nágá Hills	...	...	...	...	4 8	4 0	11 0	9 0	...	...	...	...	...	...	...	...	4 0	4 0	...	...	...	...	80 0	60 0	4 0	4 0
Eastern—																												
Backergunge	...	...	...	...	14 4	15 4	16 0	16 2	...	...	...	...	...	...	...	...	15 8	15 0	...	...	...	...	120 0	120 0	10 0	10 0
Noakholly	...	...	...	...	15 0	11 0	17 0	12 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	7 0	7 0	...	...	9 0	9 0
Chittagong	11 0	11 0	...	...	8 0	8 0	16 0	16 5	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	100 0	100 0	9 0	9 0
Tipperah	10 7	12 5	...	...	10 0	10 0	16 0	17 12½	...	...	...	...	...	...	...	...	13 14½	13 14½	...	...	8 6¾	8 6¾	...	...	8 14	8 14
Dacca	13 0	13 0	16 0	16 0	13 0	12 0	16 0	14 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	14 0	14 0	160 0	160 0	9 4	9 4
Mymensingh	10 0	10 0	...	...	9 0	8 0	14 0	13 14	...	...	...	...	...	...	...	...	13 0	13 0	...	...	14 0	14 0	...	...	9 0	8 8
Deltaic—																												
Khoolna	...	...	...	...	11 8	11 8	16 0	14 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	160 0	160 0	8 0	8 0
24-Pergunnahs	13 0	13 5	16 0	16 0	7 8	7 8	16 0	15 0	...	...	...	...	...	...	4 0	5 4	16 0	16 0	...	...	18 0	17 0	100 0	100 0	10 0	10 0
Midnapore	13 0	12 8	...	...	12 8	11 0	17 0	16 0	...	...	...	...	...	...	...	...	15 0 to 17 0	15 0 to 16 4	...	...	13 8	13 0	160 0	160 0	10 3	10 3
Howrah	...	...	...	...	9 8	9 8	14 0	12 8	...	...	...	...	...	...	...	...	16 12	16 8	...	...	13 4	13 0	100 0	100 0	9 2	9 2
Calcutta	13 4	13 3	16 10	16 11	8 10	8 3	13 8	13 5	17 3	14 12	13 0	13 2	...	...	15 11	15 3	16 2	15 15	18 5	18 5	16 7	16 10	100 0	100 0	10 0	10 1
Hooghly	13 0	13 0	...	...	8 0	8 0	12 0	12 0	...	...	...	...	...	...	...	...	16 0	15 0	...	...	11 0	11 0	120 0	120 0	9 0	9 0
Nuddea (Kishnaghur)	15 0	15 0	17 12	17 12	10 10½	10 10½	12 7	12 6	...	...	...	...	...	...	...	...	18 14	18 14	...	...	16 0	16 0	...	...	9 2	9 2
Jessore	13 5	13 5	...	...	9 0	9 0	16 0	16 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	16 0	16 0	160 0	160 0	9 2	9 2
Furreedpore	12 0	13 0	12 0	12 0	11 0	10 0	15 0	15 0	...	...	...	...	...	...	...	...	11 0	12 0	15 0	15 0	11 0	10 0	120 0	120 0	9 0	9 0
Central—																												
Bankoora	14 8	13 12	14 0	14 0	15 0	15 0	19 0	18 0	...	...	...	...	...	...	...	...	15 8	15 0	26 0	26 0	16 8	15 8	280 0	280 0	10 0	10 0
Burdwan	14 8	13 4	*	*	12 0	10 0	15 12	12 5	...	...	...	...	...	...	...	...	18 0	17 0	*	*	20 0	18 0	100 0	100 0	10 2	10 5
Beerbhoom	15 8	15 0	...	...	12 0	13 0	15 0	15 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	12 0	10 8	160 0	160 0	10 8	10 8
Moorshedabad	16 0	16 0	...	...	12 0	10 0	15 8	14 0	...	...	...	...	...	...	...	...	21 0	20 0	...	...	19 0	18 0	200 0	220 0	10 12	11 0
Sonthal Pergunnahs	14 0	15 0	...	...	12 0	12 0	18 0	17 0	...	...	...	...	...	...	...	...	16 0	16 0	27 0	27 0	20 0	19 0	200 0	200 0	9 4	9 4
Pubna	12 0	15 8	...	...	7 8	7 6	16 8	14 4	...	...	...	...	...	...	...	...	15 0	15 4	...	...	16 8	17 4	200 0	200 0	8 11½	8 11½
Bogra	Best 12 0 Com. 15 12	15 0	...	...	12 0	12 0	18 12	18 0	...	...	...	...	...	...	...	...	13 8	15 0	...	...	...	...	90 0	90 0	8 13	8 13
Rajshahye	15 12	15 0	19 8	19 8	13 8	10 8	15 12	13 8	...	...	...	...	...	...	...	...	18 0	18 0	...	...	17 0	17 0	240 0	240 0	9 0	9 0
Maldah	18 0	18 0	...	...	9 0	11 0	16 0	14 8	...	...	...	...	...	...	...	...	16 0	17 0	...	...	...	...	160 0	160 0	9 0	8 8
Northern—																												
Rungpore	13 5	13 5	...	...	10 0	8 8	13 5	12 12	...	...	...	...	...	...	...	...	13 5	13 5	...	...	10 5	10 5	100 0	100 0	8 8	8 14
Dinagepore	17 8	17 8	14 8	14 8	15 8	15 8	19 0	19 0	...	...	...	...	...	...	...	...	14 8	14 8	...	...	...	...	160 0	160 0	9 8	9 8
Jalpaiguri	13 0	12 0	16 0	16 0	8 0	8 0	16 0	17 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	13 0	12 0	128 0	128 0	9 0	9 0
Darjeeling	11 0	11 0	10 0	10 0	5 0	5 0	12 0	12 0	...	...	...	...	13 0	13 0	...	...	10 0	10 0	21 0	20 0	8 0	8 0	120 0	120 0	8 0	8 0
Orissa—																												
Pooree	13 2	13 2	...	...	14 7	14 7	22 10	22 10	...	...	...	...	...	...	...	...	17 1	15 12	...	...	15 12	15 12	80 0	80 0	11 13	11 13
Cuttack	13 2	13 2	...	...	10 8	10 8	19 11	18 6	...	...	...	...	...	...	...	...	15 2	15 2	...	...	14 7	17 1	80 0	80 0	11 0	11 0
Balasore	15 0	15 0	13 0	13 0	12 0	12 0	18 0	17 0	...	...	...	...	...	...	...	...	14 0	14 0	...	...	...	...	140 0	140 0	9 8	9 0
Chota-Nagpur—																												
Singbhoom	10 0	10 0	20 0	20 0	16 0	16 0	20 0	20 0	...	...	...	...	...	...	...	...	10 0	10 0	32 0	32 0	12 0	12 0	200 0	200 0	7 0	7 0
Manbhoom	13 5	13 5	...	...	13 0	12 8	22 0	21 0	...	...	...	...	...	...	...	...	15 8	15 3	32 0	32 0	18 0	16 0	200 0	200 0	9 2	9 2
Lohardugga	Red. 11 12	White. 10 8 Red. 12 0	12 0	13 0	18 0	New. 20 0	20 0	New. 22 0	...	...	...	...	40 0	40 0	...	...	13 8	13 14	32 0	35 0	15 8	14 12	130 0	140 0	8 8	8 4
Hazáribágh	14 0	13 0	12 0	11 0	10 0	10 0	20 0	20 0	...	...	...	...	30 0	33 0	...	...	16 0	16 0	24 0	28 0	17 0	...	320 0	320 0	8 0	8 0

* Not sold.

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1889—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts	Wheat		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine corocana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Bengal—*continued*																										
Behar, south—																										
Monghyr	17 5	17 13	21 0	15 12	12 1	12 1	16 4	18 14	...	...	...	...	...	...	15 3	...	22 5	22 1	24 2	25 4	17 13	18 14	147 0	147 0	9 11	10 0
Gya	16 8	17 0	20 0	20 0	10 0	10 0	17 0	18 0	...	...	...	...	...	...	15 0	15 0	19 0	20 0	...	...	18 0	18 0	200 0	200 0	9 2	9 0
Patna	Red. 17 4 / White. 15 8	Red. 17 8 / White. 15 4	24 0	24 0	10 8	10 8	18 0	18 6	22 0	24 0	...	...	24 0	26 0	19 8	19 8	22 8	23 0	22 8	24 0	20 0	22 8	130 0	130 0	9 8	9 8
Shahabad	16 0	16 0	22 0	21 0	9 0	9 0	17 0	16 8	21 0	22 8	...	...	...	...	...	...	22 0	22 0	...	...	19 0	20 0	140 0	140 0	10 0	10 0
Behar, north—																										
Purneah	20 0	20 0	...	...	17 0	20 0	19 0	22 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	16 0	15 0	130 0	130 0	10 0	9 0
Bhágalpur	16 6	16 6	20 3	20 3	12 0	12 10	17 11	16 6	...	...	...	...	...	...	...	...	20 3	20 3	22 11	24 0	17 11	17 10	176 12	151 8	10 1	10 1
Durbhunga	17 0	16 0	19 0	20 8	14 8	12 8	19 8	20 0	...	...	...	...	29 8	28 4	18 4	...	26 0	27 0	24 0	25 0	18 0	20 0	180 0	160 0	10 0	10 0
Mozufferpore	14 0	13 0	20 0	18 0	10 0	10 8	18 0	19 0	...	...	...	...	...	...	...	...	19 0	20 0	24 0	22 0	18 0	22 0	160 0	160 0	10 0	10 0
Sarun	16 4	15 12	22 0	21 0	8 8	8 8	15 10	14 14	...	...	...	...	23 8	22 0	14 8	14 0	21 3	21 0	21 14	22 0	19 8	20 8	160 0	160 0	9 8	9 8
Chumparun	13 0	12 0	20 0	20 0	9 0	9 0	18 0	19 0	...	...	...	...	28 8	28 0	...	...	22 0	18 0	24 8	25 0	17 8	17 0	160 0	160 0	9 8	9 8
N.-W. Provinces—																										
Eastern—																										
Mirzapur	13 0	13 8	18 0	18 0	9 0	9 0	16 0	16 0	20 0	20 0	18 0	18 0	20 0	20 0	15 0	15 0	18 0	18 0	22 0	21 0	22 0	20 0	100 0	100 0	10 0	10 0
Benares	14 10	14 10	19 4	20 5	10 5	10 9	15 11½	15 11½	19 0	19 8	18 11	19 0	13 9	16 4	12 8	12 8	19 0	19 8	20 10	22 4	19 0	19 8	120 0	120 0	10 2	10 2
Ghazipur	13 8	14 14	18 11	18 11	8 8	6 7	11 0	10 6	19 5	15 7	14 3	12 15	29 10	22 3	19 5	16 12	15 5	16 12	19 6	16 12	19 6	19 6	194 6	194 6	10 6	10 6
Jaunpur	12 8	13 0	18 0	19 8	7 0	7 0	14 0	14 0	19 0	22 0	...	...	25 0	25 0	...	...	23 0	23 0	19 0	22 0	18 0	21 0	140 0	140 0	8 6	8 8
Allahabad	13 8	13 8	19 8	19 8	7 0	7 0	11 0	11 0	23 0	22 0	19 0	18 0	23 0	22 0	24 0	22 0	19 0	19 0	20 0	20 0	20 0	20 0	100 0	120 0	10 0	10 0
Central—																										
Bánda	15 8	15 8	24 0	24 0	7 8	7 8	12 0	12 0	30 0	30 0	23 0	23 0	...	...	...	...	24 0	24 0	...	...	14 8	14 8	160 0	160 0	11 0	11 0
Fatehpur	14 8	14 12	21 0	21 0	13 4	13 4	15 0	15 0	25 12	26 8	22 0	22 0	...	...	...	...	22 8	22 8	...	...	25 0	25 0	160 0	160 0	10 12	10 8
Hamirpur	16 0	16 0	21 14	19 8	9 0	9 0	15 0	13 12	25 8	27 8	20 8	23 0	...	...	...	...	25 0	25 0	...	...	...	...	140 0	140 0	11 8	10 4
Jalaun	17 0	17 0	22 0	21 0	9 0	9 0	10 0	10 0	25 0	25 0	21 0	22 0	15 0	...	16 0	16 0	25 0	25 0	18 0	18 0	24 0	24 0	140 0	140 0	10 0	10 0
Cawnpore	16 8	16 8	23 0	23 0	8 8	8 8	12 8	12 8	24 0	24 8	22 0	22 0	30 0	30 0	30 0	28 0	25 0	25 0	26 0	27 8	24 0	24 0	140 0	140 0	12 0	12 0
Etáwah	17 0	17 0	24 0	24 0	6 0	6 0	12 0	12 0	24 0	25 8	22 4	21 12	20 0	20 0	20 0	20 0	27 8	27 8	30 0	30 0	27 0	27 0	120 0	120 0	11 0	11 0
Farukhabad	16 0	15 12	22 8	24 0	6 8	6 8	10 0	10 8	20 0	23 0	20 0	21 0	...	...	23 0	...	30 0	28 8	28 0	29 8	26 8	27 8	120 0	130 0	11 0	11 12
Mainpuri	17 4	17 4	24 4	23 8	4 12	4 8	13 0	7 8	21 8	22 4	...	20 0	...	...	...	...	27 2	27 4	26 4	28 8	26 12	27 8	160 0	160 0	11 4	11 12
Etah	17 12	16 12	23 0	23 0	7 8	7 8	11 0	12 8	19 8	20 0	18 12	18 0	29 0	29 0	11 0	12 0	28 0	28 0	27 0	26 0	20 0	20 0	120 0	160 0	11 0	11 0
Western—																										
Lalitpur	18 8	18 8	24 0	24 0	9 0	9 0	12 8	11 0	30 0	28 0	16 0	16 0	28 0	28 0	20 0	20 0	23 0	24 0	36 0	34 0	13 8	13 8	160 0	200 0	10 4	10 4
Jhánsi	19 0	18 9	26 12	26 12	8 0	8 0	11 8	11 8	26 4	26 9½	21 8	21 8	...	...	...	...	24 12	24 12	30 0	30 0	26 4	26 4	180 0	180 0	10 8	10 8
Agra	15 0	15 0	21 0	21 0	5 0	5 0	9 0	9 0	20 0	21 0	19 0	19 0	...	...	17 0	17 0	22 0	22 0	23 0	23 0	17 8	17 8	100 0	100 0	11 8	11 8
Muttra	15 0	15 0	21 0	21 0	7 8	7 8	11 8	11 8	21 0	21 0	18 0	18 0	...	...	8 0	8 0	23 0	23 0	23 0	23 0	28 0	28 0	100 0	100 0	12 0	12 0
Aligarh	16 6	16 4	22 8	22 8	5 6	5 4	10 4	10 4	20 0	20 0	19 8	19 8	...	...	16 0	16 0	24 0	24 0	25 8	26 8	27 0	27 0	120 0	120 0	11 4	11 4
Bulandshahr	18 2	17 8	24 8	23 8	7 0	7 0	11 0	11 0	22 0	21 0	18 8	18 0	...	...	16 0	16 0	25 0	23 10	23 12	23 12	20 0	20 0	120 0	120 0	11 4	11 0
Meerut	17 0	17 8	26 0	26 0	5 8	5 8	12 0	12 0	24 8	25 8	19 0	19 8	15 0	16 0	15 0	16 0	23 0	23 0	24 0	25 0	25 0	25 8	100 0	100 0	11 4	11 4
Sub-montane—																										
Ballia	15 8	15 8	18 0	18 8	9 6	9 6	15 8	15 8	18 0	20 8	18 0	...	21 0	21 0	13 0	13 0	20 8	20 8	20 8	21 8	19 4	19 0	155 0	155 0	10 6	10 4
Azamgarh	14 0	14 0	19 3	19 3	8 14	8 14	15 8	15 8	...	...	...	...	...	...	...	...	18 1	18 1	20 10	20 10	14 12	14 12	177 8	177 8	10 8	10 8
Gorakhpur	13 8	13 8	18 14	18 0	9 0	9 0	16 3	15 4	...	...	...	...	19 12	18 0	14 6	13 8	19 12	18 14	18 14	19 12	19 12	19 12	140 0	100 0	10 0	10 0
Basti	16 0	15 8	20 0	20 0	8 0	8 12	28 0	28 0§	14 0	14 0	...	...	14 0	14 0	8 0	8 0	20 0	19 8	20 0	20 0	21 0	20 0	160 0	160 0	9 8	9 8
Sháhjahánpur	17 8	17 12	27 0	27 4	8 8	8 8	17 8	17 8	23 0	24 8	22 8	23 0	32 0	32 0	32 0	32 0	27 8	28 0	28 0	28 0	27 0	26 12	140 0	140 0	11 0	10 8
Budaun	17 8	17 4	28 8	28 4	6 0	6 0	15 0	15 0	22 8	23 0	19 12	21 8	...	...	...	...	28 8	28 8	...	30 0	31 0	31 0	192 0	192 0	11 4	11 4
Bareilly	17 4	16 14	30 0	30 0	12 8	13 0	16 4	15 8	...	...	20 0	18 12	...	...	...	...	24 8	26 0	25 0	25 0	27 0	27 0	150 0	150 0	10 14	10 14

Bareilly	15 5	15 5	23 2	23 12	6 4	6 4	14 6	13 12	22 8	22 8	18 12	19 6	22 8	...	...	16 4	16 14	21 14	23 12	25 0	26 4	17 8	17 8	112 8	112 8	10 0	10 0
Moradabad	17 3	17 3	26 0	26 0	8 0	8 0	15 4	14 0	27 8	26 0	21 4	21 0	...	...	...	21 0	21 0	24 8	24 8	27 8	27 8	26 4	26 4	150 0	150 0	11 12	11 12
Tarai	16 14	17 8	33 12	21 4	8 12	7 8	15 0	14 6	30 0	27 8	22 8	21 4	...	...	...	22 8	27 8	23 12	23 12	27 8	28 12	27 8	27 8	100 0	100 0	10 0	10 0
Bijnor	16 5	16 14	25 14	26 2	11 13	11 14	14 1	14 1	...	...	19 2	19 6	...	...	...	...	...	23 1	23 10	...	...	24 12	24 12	135 0	135 0	11 0	10 13
Muzaffarnagar	18 2	18 2	28 10	29 12	6 9	6 9	12 11	13 3	24 4	26 5	19 12	19 12	17 10	17 10	16 8	16 8	24 4	24 12	25 13	26 5	15 6	15 6	132 0	132 0	11 4	11 4
Saháranpur	17 3	19 3	25 13	25 13	8 9½	8 11½	11 13	11 13	26 13½	26 13½	23 10½	23 10½	26 13½	26 13½	26 13½	26 13½	24 11½	24 11½	25 13	24 13½	19 5½	19 5½	129 0	129 0	11 4½	11 4½
Dehra Dún	16 8	16 8	30 0	30 0	6 8	6 8	11 8	11 8	22 0	22 0	20 0	20 0	26 0	26 0	...	...	22 0	22 0	22 0	22 0	16 0	16 0	160 0	160 0	10 4	10 4
Kumaun	11 8	11 8	14 0	14 0	10 0	10 0	11 0	10 8	...	...	...	...	16 0	18 0	18 0	20 0	13 0	13 0	16 0	16 0	10 0†	9 0	160 0	160 0	7 0	7 0
Garhwal	21 8	21 8	23 12	23 12	7 8	9 0	14 0	14 0	...	...	...	...	29 0	29 0	...	...	11 0	11 0	...	...	8 8	8 8	180 0	180 0	8 0	8 0
Oudh—																											
Southern—																											
Partabgarh	15 0	15 8	23 0	23 0	14 0	15 0	15 0	16 0	23 0	23 0	20 0	20 0	...	...	...	...	22 0	22 0	...	...	14 0‡	14 0‡	180 0	180 0	9 8	9 8
Sultánpur	15 0	15 0	21 8	21 8	9 0	9 0	15 8	15 8	20 0	20 0	16 0	16 0	36 0	36 0	20 0	20 0	26 0	26 0	16 0	16 0	20 0	20 0	160 0	160 0	11 0	11 0
Rae-Bareli	16 0	16 0	21 0	22 0	7 0	7 0	14 0	14 8	21 0	24 0	22 0	22 0	26 0	26 0	20 0	20 0	25 0	25 0	20 0	20 0	24 0	24 0	180 0	180 0	10 0	10 0
Unao	15 0	15 0	21 0	21 0	8 0	8 0	15 0	14 8	22 0	23 0	21 8	21 8	23 0	23 0	16 0	17 0	25 0	24 0	27 0	28 0	17 0	17 0	160 0	160 0	11 0	11 0
Lucknow	15 4	15 4	21 0	20 8	6 0	6 0	13 4	13 12	21 8	21 8	21 8	21 0	25 0	25 0	22 0	23 0	21 8	21 3	22 0	22 0	23 0	22 12	110 0	110 0	10 8	10 8
Hardoi	17 8	17 8	26 0	26 0	7 0	7 0	14 0	14 0	25 0	...	23 0	23 8	...	...	...	...	28 0	28 0	28 0	29 0	16 0	16 0	160 0	160 0	10 8	10 8
Northern—																											
Fyzabad	15 2	14 14	20 0	20 4	10 8	10 8	14 8	13 12	20 0	20 0	20 4	19 0	22 0	22 0	19 0	18 0	21 12	23 0	22 0	22 0	21 8	21 8	120 0	120 0	10 0	10 0
Barabanki	15 4	15 0	23 0	23 0	10 0	10 0	13 0	13 0	23 4	23 8	20 0	20 0	25 0	25 0	20 0	20 0	23 0	23 0	23 2	23 4	23 12	24 0	120 0	120 0	10 4	10 8
Gonda	16 4	16 0	18 0	18 0	11 4	11 8	14 0	13 4	19 8	19 0	19 8	19 8	24 0	30 0	16 0	20 0	21 4	21 4	23 8	24 0	21 0	21 0	200 0	200 0	10 12	10 12
Bahraich	16 0	16 0	21 0	21 0	11 0	11 0	13 0	13 0	25 0	26 0	20 0	20 0	32 0	32 0	14 0	14 0	21 0	21 0	25 0	25 0	23 0	23 0	160 0	160 0	10 0	10 0
Sitapur	17 8	16 12	26 0	26 0	8 0	8 0	18 0	18 0	24 8	26 0	25 0	24 8	27 0	27 0	27 0	29 0	27 0	28 0	24 0	21 0	23 8	25 8	160 0	160 0	10 12	10 12
Kheri	17 8	18 0	26 0	26 8	8 0	8 0	18 0	18 0	26 0	26 0	26 0	26 0	36 0	36 0	16 0	16 0	25 0	25 8	30 0	30 0	27 0	26 0	140 0	140 0	10 8	10 8
Rajputana—																											
Eastern—																											
Partábgarh	14 6	14 6	15 0	15 0	7 8	7 8	11 4	10 0	23 12	16 4	15 0	15 0	...	...	...	...	18 12	19 0	26 4	26 4	20 0	20 0	...	...	13 3	13 3
Bánswára	15 0	15 0	15 0	15 0	7 8	6 4	16 4	15 0	...	...	...	...	...	...	...	...	17 8	17 8	40 0	40 0	16 0	16 4	...	...	10 0	10 5
Meywar (Oodeypore)	11 11½	11 11½	15 10	16 6½	7 9	8 9½	8 9½	8 15¾	15 10	16 6½	11 11½	11 11½	*Nil*	*Nil*	11 11½	11 5¼	14 1	14 13½	17 3	18 12	10 2½	10 8¾	160 0	160 0	8 15¾	8 9½
Sirohi	12 8	12 8	19 0	19 0	5 12	5 12	6 0	6 8	16 0	16 0	16 0	16 0	...	...	19 0	19 0	15 0	14 0	19 0	19 0	11 0	10 0	160 0	160 0	12 0	12 0
Erinpura	14 8	14 4	20 8	20 0	...	...	8 0	8 0	20 8	20 0	17 14	16 6	...	...	...	...	18 11	19 0	...	...	...	...	260 0	260 0	12 0	12 0
Ajmere	13 0	14 8	21 0	20 0	3 0	3 0	8 0	8 0	22 0	22 0	19 0	19 0	...	...	...	...	19 8	20 0	22 8	23 0	...	...	80 0	80 0	12 0	12 0
Abu	12 4	12 4	16 0	16 0	5 12	5 12	7 0	7 0	...	...	14 4	14 0	...	...	...	...	15 10	15 10	18 12	18 0	10 0	...	...	...	11 0	11 0
Kishengarh	15 0	15 12	22 0	23 8	9 0	9 0	10 0	10 0	25 0	26 8	19 0	18 4	...	...	...	...	20 8	20 4	22 8	23 4	...	...	...	...	13 0	13 0
Boondee	23 0	22 8	32 0	32 0	7 8	7 8	8 0	8 0	28 8	30 0	15 0	...	...	...	...	...	29 0	28 0	28 8	30 0	...	...	160 0	160 0	10 8	10 8
Kotah	19 0	19 0	20 0	20 0	6 8	6 0	7 0	6 8	27 8	27 8	16 8	16 8	...	...	...	...	27 8	27 8	20 0	20 0	15 0	15 0	240 0	240 0	10 0	10 0
Jhalláwar	17 7	17 9	25 14	25 14	6 6½	6 6½	8 14	7 13½	23 9	23 9	16 1	15 3½	...	...	14 6	14 2	24 15	25 9½	26 9	25 7	10 3	10 3	175 0	175 0	9 12	9 12
Tonk	17 9	17 4	26 12	27 1	10 2	9 3	10 8	10 12	26 14	27 13	21 11	22 10	...	...	...	...	20 2	22 10	22 14	22 13	...	...	80 0	80 0	11 3	11 4
Jeypore	15 4	15 4	23 0	24 0	4 12	4 12	7 12	7 12	23 12	24 0	20 12	20 8	...	...	15 0	15 0	20-0 to 21 4	19-8 to 21 8	24 0	24 8	26 0	26 0	115 0	110 0	12 0	12 0
Kerauli	16 9	15 10	20 10	20 0	10 0	10 0	12 9	11 14	19 6	21 4	17 8	17 8	...	...	18 12	18 12	20 0	21 4	...	...	27 0	27 8	240 0	200 0	11 4	11 4
Dholpur	14 9	14 13	21 8	20 15	9 0	9 0	12 8	12 6	20 9	20 14	18 13	19 1	...	...	13 8	13 8	22 11	22 13	...	...	29 13	30 14	90 0	90 0	11 8	11 9
Bhartpur	15 2	15 2	21 0	21 0	7 12	7 12	9 4	9 0	19 4	19 8	17 10	17 10	...	...	10 4	10 4	21 8	21 12	21 8	22 0	26 0	25 0	240 0	240 0	11 12	11 8
Alwar	16 6	16 6	23 2	23 5	7 12	7 12	9 11	9 11	22 8	22 14	19 5	19 0	...	...	12 1	12 0	22 14	23 2	23 13	23 12	35 0	35 8	200 0	200 0	12 8	12 8
Deoli Cantonment	17 4	17 8	28 12	29 0	4 0	4 0	7 0	7 0	26 4	28 4	23 8	23 9	...	...	...	...	21 4	20 12	...	...	...	...	220 0	220 0	11 8	11 8
Nasirabad Cantonment	15 8	15 8	23 0	23 0	7 8	7 8	8 8	8 8	23 0	23 0	18 8	18 8	...	...	10 0	10 0	19 12	19 15½	23 13½	24 0	12 8	12 8	86 14	82 0	12 8	12 8
Hilly Tracts of Meywar	12 8	12 0	13 0	14 0	...	...	15 0	14 0	...	...	...	...	...	...	...	...	12 0	12 0	22 0	22 0	...	...	†	‖	11 0	11 0
Bálmer	11 6	11 0	...	...	5 0	5 0	6 12	6 12	...	...	17 14	17 14	...	...	...	...	13 0	13 0	...	...	...	...	260 0	260 0	12 12	12 8
Anádra	13 0	13 0	17 0	17 0	6 0	6 0	8 0	8 0	...	...	14 0	14 0	...	...	...	...	15 8	15 8	21 0	20 0	10 0	...	...	...	12 0	12 0
Shahpura	17 8	18 4	25 8	25 4	8 0	7 8	12 0	10 8	26 12	20 0	20 0	16 0	...	...	...	...	18 12	17 4	27 0	29 4	...	...	160 0	160 0	11 6	10 13
Western—																											
Jodhpur	14 6	14 6	18 12	20 0	6 4	6 4	7 8	7 8	20 0	21 4	17 8	17 8	...	...	...	...	17 8	17 8	18 12	18 12	...	...	...	...	12 13	12 13
Jaisulmer	11 0	11 8	...	...	8 6	8 4	10 6	10 0	16 12	16 12	13 12	13 8	...	...	...	...	11 10	11 10	...	...	...	...	...	...	21 0	21 0
Bickanir	13 5	13 5	...	...	2 14	2 14	6 8	6 8	...	...	18 10½	17 11¼	...	...	...	...	19 0	19 0	...	...	8 0	8 0	100 0	100 0	12 8	12 8
Central India—																											
Indore	15 0	15 0	14 0	14 0	7 8	7 8	8 8	8 8	28 0	28 0	18 4	18 4	*	*	*	*	18 0	18 0	41 0	41 0	14 0	14 0	90 0	90 0	10 8	10 8
Nimach Cantonment	14 8	14 8	20 0	20 8	7 0	7 0	9 8	9 8	25 0	24 8	18 0	17 4	...	...	...	...	19 6	19 0	26 11	30 0	24 0	...	140 0	140 0	12 0	12 0
Baghelkhand (Sutna)	16 0	14 12	20 0	20 14	8 0	6 13	15 0	7 8	26 0	18 2	21 0	17 0	...	...	...	9 1	19 8	19 15	...	19 0	20 0	22 11	150 0	163 2	10 8	10 4
Goona	22 8	23 0	15 0	15 0	7 0	7 0	7 4	7 4	32 0	25 0	15 0	16 0	...	...	...	...	30 0	24 8	32 0	32 0	...	12 0	200 0	200 0	10 0	10 0
Gwalior	14 14	15 0	19 8	20 14	6 6	6 6	7 10	7 12	19 0	19 8	17 4	16 9	...	...	9 1	9 1	14 8	19 0	19 15	19 8	14 8	21 12	126 14	145 0	10 4	10 4

* Not sold. † Nine pies per bundle. ‡ For husked grain. § Unhusked rice. ‖ Six pies per bundle.

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1889—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, radalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Punjab—																										
Southern—																										
Hissar	16 0	18 0	27 0	27 0	...	...	10 0	11 0	24 0	24 0	23 0	22 0	†	†	†	†	27 0	27 0	17 0	17 0	†	†	90 0	90 0	11 0	11 0
Ferozepore	19 0	19 0	34 0	35 0	...	...	10 0	10 0	32 0	30 0	28 0	26 0	†	†	20 0	16 0	32 0	30 0	32 0	32 0	11 0	11 0	100 0	100 0	12 0	13 0
Montgomery	18 0	18 0	28 0	28 0	...	...	10 0	10 0	22 0	22 0	20 0	20 0	‡	‡	28 0	32 0	25 0	26 0	26 0	28 0	12 0	12 0	200 0	200 0	11 0	11 0
Central—																										
Gurgaon	16 0	16 0	25 0	25 0	...	...	10 0	9 0	25 0	25 0	19 0	20 0	†	†	†	†	23 0	23 0	24 0	24 0	20 0	20 0	130 0	130 0	11 0	11 0
Delhi	17 0	17 0	24 0	24 0	...	...	12 0	12 0	22 0	21 0	20 0	20 0	†	†	13 0	13 0	23 0	24 0	24 0	24 0	25 0	25 0	80 0	80 0	11 0	11 0
Rohtak	17 0	18 0	24 0	22 0	...	...	12 0	12 0	23 0	23 0	20 0	20 0	†	†	16 0	16 0	24 0	24 0	16 0	16 0	20 0	20 0	120 0	120 0	10 0	10 0
Karnal	17 0	17 0	26 0	28 0	...	...	12 0	12 0	25 0	25 0	19 0	19 0	22 0	22 0	18 0	18 0	25 0	26 0	26 0	28 0	21 0	21 0	160 0	120 0	10 8	10 8
Lahore	19 0	19 0	36 0	36 0	...	...	11 0	11 0	32 0	32 0	18 0	18 0	‡	‡	22 0	22 0	29 0	29 0	31 0	31 0	12 0	12 0	85 0	85 0	12 0	12 0
Sub-montane—																										
Umballa	18 0	19 0	23 0	24 0	...	...	10 0	10 0	20 0	25 0	20 0	18 0	20 0	20 0	9 0	9 0	27 0	27 0	27 0	25 0	20 0	20 0	130 0	130 0	11 0	12 0
Ludhiána	25 0	25 0	34 0	33 0	...	...	12 0	12 0	27 0	27 0	23 0	23 0	†	†	20 0	20 0	28 0	31 0	31 0	26 0	14 0	14 0	110 0	110 0	11 8	12 8
Jullundur	21 0	21 0	32 0	32 0	...	...	8 0	8 0	24 0	24 0	20 0	20 0	*	*	20 0	20 0	28 0	29 0	28 0	28 0	*	*	90 0	90 0	12 0	12 0
Hoshiárpur	21 0	21 0	28 0	30 0	...	...	10 0	10 0	24 0	24 0	22 0	21 0	14 0	13 0	26 0	30 0	27 0	28 0	28 0	27 0	16 0	16 0	85 0	85 0	11 8	12 0
Gurdaspur	22 0	23 0	28 0	28 0	...	...	14 0	14 0	20 0	20 0	14 0	14 0	†	†	16 0	12 0	27 0	26 0	30 0	30 0	10 0	10 0	120 0	120 0	12 0	12 0
Amritsar	20 0	21 0	29 0	34 0	...	...	11 0	11 0	29 0	29 0	21 0	19 0	†	†	23 0	23 0	30 0	30 0	29 0	29 0	†	†	90 0	90 0	12 0	12 0
Hills—																										
Simla	14 0	14 0	20 0	20 0	...	...	9 0	9 0	15 0	15 0	13 0	13 0	18 0	19 0	8 0	8 0	19 0	19 0	21 0	20 0	11 0	11 0	65 0	65 0	9 4	9 4
Kangra	20 0	20 0	27 0	27 0	...	...	13 0	13 0	14 0	14 0	10 0	10 0	26 0	26 0	8 0	8 0	22 0	22 0	22 0	22 0	12 0	12 0	100 0	100 0	10 8	10 8
North-western—																										
Siálkot	22 0	22 0	33 0	36 0	..	...	14 0	14 0	30 0	32 0	25 0	26 0	‡	24 0	32 0	35 0	24 0	27 0	25 0	27 0	12 0	12 0	140 0	160 0	13 0	13 0
Gujranwála	20 0	20 0	35 0	35 0	...	...	12 0	12 0	30 0	33 0	20 0	20 0	‡	‡	20 0	20 0	25 0	27 0	24 0	24 0	‡	‡	85 0	85 0	13 0	13 0
Gujrat	21 0	21 0	35 0	35 0	...	...	12 0	7 0	30 0	30 0	26 0	26 0	†	†	12 0	12 0	26 0	25 0	2[illegible] 0	26 0	†	†	120 0	120 0	13 12	13 8
Jhelum	23 0	23 0	35 0	32 0	...	...	14 0	14 0	28 0	25 0	29 0	27 0	*	*	*	*	25 0	26 0	26 0	26 0	*	*	120 0	120 0	14 0	14 0
Ráwalpindi	21 0	20 0	41 0	41 0	...	...	14 0	14 0	40 0	40 0	28 0	28 0	*	*	16 0	16 0	27 0	26 0	30 0	31 0	24 0	20 0	76 0	70 0	13 4	12 8
Hazára	26 0	26 0	44 0	40 0	...	...	13 0	12 0	16 0	16 0	20 0	20 0	†	†	16 0	16 0	23 0	22 0	35 0	36 0	†	†	100 0	100 0	11 0	11 0
Peshawar	19 0	21 0	48 0	45 0	...	...	11 0	11 0	41 0	44 0	25 0	22 0	†	†	23 0	22 0	22 0	24 0	32 0	32 0	30 0	23 0	105 0	100 0	38 0	38 0
Kohát	22 0	24 0	51 0	52 0	...	...	16 0	16 0	32 0	35 0	34 0	35 0	†	†	32 0	25 0	30 0	30 0	35 0	38 0	†	†	125 0	100 0	60 0	60 0
Western—																										
Shahpur	21 0	22 0	34 0	34 0	...	...	10 0	10 0	26 0	26 0	26 0	26 0	20 0	20 0	20 0	20 0	27 0	30 0	24 0	26 0	*	*	200 0	200 0	13 0	13 0
Jhang	18 0	19 0	29 0	30 0	...	...	8 0	8 0	23 0	25 0	22 0	22 0	24 0	24 0	22 0	24 0	18 0	21 0	23 0	24 0	10 0	10 0	200 0	240 0	12 0	12 0
Mooltan	16 0	16 0	26 0	23 0	...	...	10 0	11 0	26 0	24 0	21 0	20 0	†	†	24 0	25 0	23 0	23 0	24 0	24 0	†	†	100 0	100 0	12 0	12 0
Bannu	46 0	28 0	54 0	49 0	...	...	15 0	16 0	48 0	50 0	33 0	32 0	8 0	8 0	8 0	8 0	35 0	34 0	43 0	44 0	11 0	11 0	60 0	60 0	40 0	40 0
D. I. Khán	20 0	21 0	40 0	39 0	...	...	9 0	9 0	36 0	35 0	29 0	30 0	‡	‡	6 0	6 0	29 0	29 0	26 0	26 0	15 0	15 0	112 0	112 0	46 0	46 0
Muzaffargarh	18 0	18 0	26 0	26 0	...	...	13 0	13 0	18 0	18 0	18 0	18 0	‡	‡	‡	‡	19 0	19 0	‡	‡	11 0	11 0	110 0	110 0	11 0	11 0
D. G. Khan	16 0	16 0	25 0	25 0	...	...	8 0	8 0	25 0	25 0	23 0	23 0	‡	‡	‡	‡	22 0	21 0	15 0	15 0	‡	‡	125 0	125 0	29 0	29 0
Sind and Baluchistan—																										
Karáchi	11 8	11 8	18 0	18 0	7 0	7 0	10 0	10 0	17 0	16 0	15 8	15 8	‡	‡	‡	‡	17 0	17 0	17 0	17 0	7 0	7 0	90 0	90 0	13 0	13 0
Hyderabad (Gidu Bandar)	12 8	13 0	17 8	17 0	7 8	7 8	11 0	10 0	19 0	20 8	17 8	17 8	...	...	...	...	16 0	16 0	...	...	...	...	160 0	160 0	11 8	11 8
Thar and Párkar (Umarkot)	11 8	11 8	...	...	...	...	12 0	12 0	...	...	14 8	14 8	...	...	...	...	...	...	...	...	...	...	120 0	124 0	12 0	12 0
Sukkur	15 0	15 0	21 0	22 0	9 0	9 0	12 0	12 0	24 0	24 0	21 0	21 0	...	...	...	...	20 0	20 0	...	...	11 0	11 0	120 0	120 0	12 8	12 0
Shikárpur	12 12	12 12	19 8	18 14	7 12	8 6	8 6	9 8	21 8	20 1	22 10	24 16	...	...	...	...	19 6	19 8	...	...	9 8	9 8	160 0	160 0	11 4	11 4
Upper Sind Frontier	13 0	13 0	19 0	19 0	9 0	9 0	12 0	12 0	25 0	25 0	22 0	22 0	...	...	...	...	18 0	19 0	..	...	10 0	9 0	150 0	150 0	11 0	11 0
Quetta	12 10	12 12	16 0	16 0	5 0	5 0	7 0	7 0	15 8	16 0	...	...	...	...	...	...	14 0	13 8	20 0	20 0	...	...	50 0	50 0	8 0	8 0

Bombay—																												
Konkan—																												
Karwar	12 4	12 4	...	...	7 0	6 8	15 0	15 0	19 0	19 0	14 0	13 0	28 0	28 0	...	...	13 0	12 0	...	...	11 8	10 8	213 5	213 5	12 0	12 0
Ratnágiri	10 9	10 9	...	...	9 5	9 5	12 11	12 11	...	14 5	14 11	14 11	18 13	18 13	...	...	12 10	12 10	...	...	10 14	10 14	120 0	120 0	11 10	11 10
Colába (Alibág)	9 0	9 0	...	...	7 4	7 4	8 8	8 8	...	...	12 0	12 0	...	...	...	...	11 0	11 0	...	...	6 8	6 8	85 0	85 0	13 0	13 0
Bombay	10 7	10 5	16 5	15 15	6 13	7 1	11 1	10 9	14 13	20 10	14 3	14 7	16 15	16 13	12 10	13 12	14 2	14 7	17 9	17 9	7 15	7 15	67 8	72 1	11 3	11 3
Tanna (Salsette)	8 14	8 14	...	...	7 4	7 4	8 3	8 3	...	...	12 12	12 12	...	...	...	...	11 7	11 7	...	...	9 4	9 4	80 0	80 0	12 4	12 4
Deccan—																												
Dharwar (Hubli)	15 0	15 0	...	...	11 0	11 0	12 0	12 0	23 0	23 0	21 0	21 0	24 0	24 0	...	...	10 0	10 0	...	...	16 0	16 0	80 0	80 0	9 0	9 0
Belgaum	16 0	16 0	15 0	17 0	12 8	12 8	13 8	13 8	21 0	21 0	21 0	20 0	25 0	26 0	17 0	17 0	11 4	11 8	...	...	11 0	10 8	71 0	68 0	13 0	12 8
Satara	9 6	9 6	...	...	8 14	8 14	10 15	10 15	15 15	15 15	14 3	14 3	16 6	16 6	...	...	12 5	12 5	25 8	25 8	11 0	11 0	116 8	116 0	11 10	11 10
Sholápur	15 7	15 14	...	...	9 8	9 16	9 15	10 6	19 13	21 2	21 10	22 8	...	...	...	...	15 1	15 8	...	...	13 12	14 3	77 0	73 0	14 4	11 4
Bijápur	14 3	14 3	...	...	7 3	7 3	9 2	9 2	18 0	18 0	18 10	18 10	...	...	...	...	10 9	10 9	...	...	10 10	10 10	80 0	80 0	10 8	10 8
Poona (City)	10 15	10 15	13 10	13 10	9 3	8 9	9 13	9 3	16 5	16 5	14 15	14 15	16 6	16 6	...	...	13 6	12 10	...	...	15 10	15 10	60 13	60 13	10 2	10 2
Khandesh—																												
Ahmednagar	12 13	12 14	...	...	7 5	7 4	9 1	9 1	18 9	18 9	17 7	17 5	...	...	...	...	14 2	14 2	...	...	19 7	19 6	91 7	91 7	11 15	12 0
Násik	15 7	15 1	...	...	10 8	9 0	12 0	10 8	22 0	22 0	18 15	18 5	23 12	26 0	...	...	13 10	13 10	...	...	11 8	11 8	106 11	106 8	12 12	13 2
Khandesh (Dhulia)	12 14	12 14	...	...	7 8	7 8	9 6	9 6	20 10	20 10	16 14	16 14	...	...	...	...	12 10	11 13	...	...	...	...	106 0	106 0	11 6	10 6
Guserat—																												
Surat	11 0	11 0	13 0	13 0	6 0	6 0	8 0	8 0	17 0	16 0	16 0	15 0	...	...	6 0	6 0	13 0	12 0	...	...	13 0	13 0	95 0	95 0	13 0	13 0
Broach	10 8	10 8	...	...	7 12	7 12	10 0	10 0	18 0	18 0	13 4	13 4	...	...	...	...	10 8	10 8	...	...	13 4	13 4	90 0	90 0	12 12	12 12
Kaira	13 0	13 14	24 8	26 8	7 8	7 8	10 0	12 8	...	...	17 0	17 12	20 0	21 5	...	...	13 0	13 5	...	...	...	...	90 0	90 0	13 5	13 5
Baroda Camp (Sadar Bazar)	9 11½	9 11½	13 2	12 9	6 4½	6 4½	6 15	6 15	17 2	16 9	16 9	15 6	17 2	17 2	...	...	11 4	10 4½	...	...	9 2	9 2	80 0	80 0	10 13½	10 13½
Ahmedabad (Daskrohi)	12 0	12 0	20 0	20 0	7 0	7 0	9 0	9 0	16 0	16 0	18 0	18 0	...	...	...	...	18 0	18 0	...	...	9 8	9 8	80 0	80 0	13 8	13 8
Panch Mahals (Godhra)	11 2	11 2	...	...	9 2	9 2	10 4	10 4	17 4	17 4	18 2	18 2	24 4	24 4	...	...	16 0	16 0	26 4	26 4	9 4	9 4	160 0	160 0	13 0	13 ●
Deesa Cantonment	14 0	14 0	16 9	17 8	6 0	6 8	8 0	8 0	16 0	16 0	16 0	15 8	...	...	...	...	16 0	16 0	...	...	11 0	11 0	150 0	145 0	11 8	11 8
Kathiawar—																												
Rájkot	14 4	14 4	...	...	6 0	6 0	8 0	8 0	16 8	16 8	14 0	14 0	...	...	...	...	15 8	15 4	...	...	7 0	7 0	80 0	80 0	40 0	40 ●
Central Provinces—																												
Western—																												
Nimár	16 0	16 0	...	...	6 12	6 12	11 7	11 7	24 13	27 9	...	...	...	...	...	...	...	...	...	...	9 14	9 14	120 0	120 0	10 13	10 13
Khandwa-Ásirgarh Cant.	13 12	12 8	...	...	8 4	8 4	10 0	10 0	25 7	23 0	19 0	19 0	...	...	17 0	17 0	13 9	14 0	...	...	10 4	10 0	160 0	160 0	8 0	8 0
Hoshangabad	15 0	15 0	...	...	8 0	8 0	10 8	10 8	23 0	23 0	...	...	...	...	...	...	19 0	19 0	...	...	14 0	13 1	140 0	120 0	9 0	9 0
Betul	16 2	16 2	...	...	...	...	11 11	11 11	19 3	19 3	...	...	...	...	...	...	15 9	15 9	...	...	9 11	9 12	320 0	320 0	7 9	7 9
Chhindwára	16 14	16 14	...	...	8 0	8 0	13 5	10 0	24 0	28 13	...	...	...	...	...	...	15 3	16 14	...	...	9 0	0 5	150 0	160 0	8 0	9 2
Nágpur	15 10	16 4	...	...	7 13	8 2	8 12	11 4	21 4	19 12	...	...	...	...	...	...	17 8	15 0	...	...	14 1	13 2	110 0	110 0	9 13	9 13
Wardha	17 2	17 2	...	...	8 0	8 0	10 0	10 0	26 11	24 0	...	...	...	...	...	...	17 2	17 2	...	...	17 2	17 2	124 0	124 0	10 2	10 2
Central—																												
Narsinghpur	15 3	14 10	...	...	9 3	9 3	13 13	12 15	...	...	...	...	...	...	...	...	19 13	19 13	...	...	13 10	13 10	120 0	160 0	9 2	9 2
Saugor	16 12	16 12	...	...	10 0	9 4	10 10	10 0	24 0	24 0	...	...	...	...	...	...	19 6	19 6	...	...	12 10	12 10	160 0	160 0	9 10	9 10
Damoh	16 0	17 2	...	...	13 5	14 2	14 2	15 0	21 5	21 5	...	...	...	...	...	...	24 0	24 0	...	...	10 11	10 11	200 0	200 0	9 2	9 2
Jubbulpore	15 0	15 4	...	...	9 0	9 4	11 0	10 12	22 0	22 0	...	...	...	...	...	...	18 0	17 12	...	...	13 0	12 12	120 0	120 0	9 0	9 0
Mandla	16 8	17 8	...	...	12 0	12 0	15 0	18 0	...	...	...	...	...	...	...	...	20 0	20 0	...	...	13 0	13 0	180 0	180 0	9 0	9 0
Seoni	17 15	17 15	...	...	10 3	10 3	13 9	13 9	...	...	...	...	...	...	...	...	16 0	16 0	...	...	10 15	10 15	200 0	200 0	9 2	9 2
Bálághát	15 12	15 12	...	...	11 13	11 13	17 14	15 5	...	...	...	...	...	...	...	...	16 13	16 13	...	...	12 8	12 8	192 0	192 0	8 0	8 0
Bhandára	18 12	17 8	...	...	...	...	13 12	12 8	...	...	...	...	...	...	...	...	16 4	16 4	...	...	12 8	12 8	200 0	180 0	9 2	9 0
Chanda	17 3	17 3	...	...	...	...	12 13	12 13	23 5	23 6	...	...	...	...	...	...	19 3	19 3	...		14 6	14 6	615 0	615 0	8 12	8 12
Eastern—																												
Biláspur	18 15	18 15	...	...	13 8	13 8	18 0	18 0	...	...	...	...	...	...	...	...	13 10	13 10	...	...	17 8	17 8	64 0	64 0	9 0	9 0
Raipur	20 13	20 13	...	...	10 6	10 6	14 13	14 13	...	...	...	...	...	...	...	...	16 0	16 0	...	...	13 13	13 13	80 0	80 0	9 7	9 7
Sambalpur	13 2	11 1	...	...	12 4	14 0	22 12	22 12	...	...	...	...	...	...	...	...	10 2	9 12	...	...	10 8	9 0	160 0	120 0	8 12	10 0
Berar—																												
Buldána	17 0	17 0	...	...	7 0	7 0	9 0	9 0	23 0	22 0	18 0	18 0	...	...	...	...	12 0	13 0	...	...	12 0	12 0	§		10 0	10 0
Básim	18 5	18 12	...	...	7 12	7 10	9 12	9 10	27 10	16 13	24 0	24 0	...	...	...	...	18 10	18 10	...	...	14 2	14 2			10 1	9 8
Akola	16 0	16 0	...	...	6 0	6 0	8 0	8 0	21 0	22 0	16 0	16 0	...	...	...	...	16 0	16 0	...	...	16 0	16 0			10 8	10 8
Ellichpur	14 0	14 0	...	...	6 0	6 0	7 0	7 0	19 0	19 0	13 0	13 0	...	...	...	...	13 8	13 0	...	...	16 0	16 0			9 8	9 0
Amráoti	15 8	15 3	...	...	6 12	6 10	7 12	7 13	20 8	21 6	16 0	16 0	...	...	...	...	14 8	14 3	...	...	13 0	13 0			9 0	9 0
Wun	17 0	16 0	...	...	8 0	8 0	11 0	10 0	26 0	25 0	...	...	...	...	...	...	16 0	18 0	...	...	20 0	24 0			10 0	10 0
Nizam's Territories—																												
Secunderabad	13 13	13 8	...	...	6 15	7 2	9 9	9 7	17 12	18 13	...	...	...	...	...	...	15 8	15 8	...	...	18 13	17 12	115 0	120 0	9 4	9 4
Bolaram	14 2	13 4	...	...	7 5	7 11	9 0	9 0	20 3	20 3	...	...	...	...	...	...	16 11	15 7	...	...	...	...	116 14	116 14	9 0	9 0
Chadarghat	10 8	11 0	...	...	8 0	7 4	10 4	10 0	18 8	19 0	21 0	19 0	...	...	...	...	16 8	17 0	...	...	...	...	120 0	120 0	9 8	9 0

● Not sold. † Not produced. ‡ Not procurable. § Firewood is sold by head-loads, cart-loads, and bullock-loads.

RETAIL PRICES FOR THE 2nd HALF OF DECEMBER 1889—*concluded.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thúr, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch	S. Ch	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Madras—																										
Malabar Coast—																										
Malabar	8 10	8 10	...	...	10 2	10 2	10 8	10 8	*	*	*	*	21 3	20 6	...	...	...	...	...	..	..	...	136 2	136 2	11 11	11 11
S. Canara	9 2	9 2	...	...	11 2	11 14	12 13	12 13	*	*	*	*	25 0	25 0	...	...	...	...	...	...	...	...	128 13	128 13	14 3	14 3
South, central—																										
Coimbatore	10 11	11 8	...	...	11 5	11 5	11 13	11 13	21 13	21 13	22 5	23 14	23 0	24 10	...	...	...	...	...	...	...	...	133 11	133 11	11 11	11 11
Nilgiris	10 11	10 11	...	...	8 13	8 0	9 10	8 13	20 13	21 10	16 13	16 13	18 11	18 11	...	...	...	...	...	...	...	...	217 2	217 2	11 0	10 2
Salem	11 2	11 2	...	...	10 13	10 13	12 3	11 5	22 2	25 14	24 10	23 13	29 2	26 8	...	...	...	...	...	...	...	...	186 10	186 10	13 8	13 2
Central—																										
Bellary	13 6	13 6	...	...	12 0	11 13	13 3	13 0	30 6	30 6	23 0	21 10	34 0	34 14	...	...	...	...	...	...	...	...	97 3	97 3	11 14	11 14
Anantapur	11 8	10 10	...	...	12 13	12 13	14 0	14 0	33 0	33 0	29 2	29 2	34 0	34 0	...	...	...	...	...	...	...	...	97 3	97 3	11 5	11 5
Cuddapah	13 3	12 8	...	...	11 2	11 2	12 0	12 0	22 2	19 0	29 0	24 11	30 0	27 0	...	...	...	...	...	...	...	...	140 0	140 0	12 3	12 3
Kurnool	11 2	11 6	...	...	10 11	11 0	11 6	11 6	25 3	24 13	26 5	25 10	31 0	31 0	...	...	...	...	...	...	...	...	142 14	142 14	11 5	11 11
East Coast, north—																										
Ganjam	8 14	8 14	...	...	9 0	9 14	10 0	10 0	*	*	*	*	22 13	22 13	...	...	...	...	...	...	...	...	127 5	127 5	12 13	12 13
Vizagapatam	12 0	12 8	...	...	10 2	10 2	11 5	11 14	27 0	27 8	29 11	30 11	25 5	26 5	...	...	...	...	...	...	...	...	116 10	116 10	11 11	11 11
Godávari	9 14	9 14	...	...	14 14	13 14	16 0	15 0	19 3	25 0	29 14	29 14	29 2	32 13	...	...	...	...	...	...	...	...	243 0	243 0	12 0	12 0
East Coast, central—																										
Kistna	10 6	10 6	...	...	13 2	12 10	13 13	13 3	19 0	19 0	*	*	25 5	25 5	...	...	...	...	...	...	...	...	170 2	170 2	13 3	13 3
Nellore	9 10	9 10	...	...	10 10	10 10	11 2	11 2	20 10	20 10	22 10	22 10	23 0	23 0	...	...	...	...	...	...	...	...	93 5	93 5	12 13	12 13
East Coast, south—																										
Madras	10 6	10 10	...	...	10 5	11 2	10 14	10 13	20 14	20 11	19 2	21 2	23 8	24 0	...	...	...	...	...	...	...	...	103 5	99 2	12 6	12 5
Chingleput	*	*	...	...	10 14	10 2	11 5	10 10	*	*	17 3	*	26 0	23 5	...	...	...	...	...	...	...	...	122 8	122 8	12 6	12 6
N. Arcot	10 3	10 3	...	...	9 11	9 5	11 5	9 13	21 13	21 13	19 13	19 13	30 13	25 11	...	...	...	...	...	...	...	...	194 6	194 6	11 5	11 5
S. Arcot	8 3	8 3	...	...	10 6	9 10	11 6	10 8	*	*	20 0	18 8	22 5	20 11	...	...	...	...	...	...	...	...	209 0	209 0	11 11	11 11
Tanjore	9 10	9 10	...	...	10 13	10 0	12 8	11 11	*	19 2	23 3	19 13	21 14	21 2	...	...	...	...	...	...	...	...	166 3	166 3	12 14	12 14
Trichinopoly	9 14	9 14	...	...	9 6	9 0	10 3	10 3	19 10	19 10	18 6	18 6	22 5	21 0	...	...	...	...	...	...	...	...	143 6	143 6	12 3	12 3
Southern—																										
Tinnevelly	8 8	8 8	...	...	9 2	9 2	10 13	10 5	*	*	*	*	*	*	...	...	...	...	...	...	...	...	58 5	58 5	14 13	14 13
Madura	10 14	10 2	...	...	10 2	9 3	11 0	9 11	19 6	17 0	17 10	14 11	23 5	19 6	...	...	...	...	...	...	...	...	140 14	140 14	13 2	13 10
Mysore—																										
Mysore	10 4	10 4	10 0	10 0	9 8	9 8	11 0	11 8	40 0	40 0	20 0	19 0	32 0	29 0	...	...	10 0	10 0	...	...	14 0	11 0	84 0	84 0	9 0	8 8
Bangalore	10 8	10 11	12 0	11 11	9 4	9 0	9 12	10 4	21 10	23 0	...	...	30 0	29 8	...	...	11 6	10 8	...	...	13 0	12 3	84 0	84 0	9 8	9 8
Kolar	...	...	10 0	10 0	10 0	10 0	12 0	12 0	24 0	24 0	...	...	45 0	45 0	...	...	10 0	10 0	...	...	12 0	12 0	144 0	132 0	9 8	9 0
Tumkur	10 8	10 8	11 0	11 0	11 0	11 0	12 0	12 0	...	...	...	...	48 0	48 0	...	...	11 8	11 8	...	...	14 0	14 0	340 0	340 0	9 0	9 0
Hassan	...	...	10 0	10 0	12 0	12 0	14 0	13 0	...	...	...	...	42 0	40 0	...	...	9 0	9 0	...	...	12 0	11 0	72 0	72 0	9 0	8 0
Kadur	10 0	10 0	11 0	11 0	12 0	12 0	15 0	16 0	..	...	...	...	40 0	40 0	...	...	11 0	12 0	...	...	8 0	9 0	240 0	240 0	9 0	9 0
Shimoga	13 10	13 11	12 10	13 11	12 10	12 10	15 12	16 13	33 10	33 10	...	...	44 2	44 2	...	...	12 10	10 8	...	...	13 10	12 10	480 0	480 0	9 7	10 8
Chitaldrug	12 0	12 0	15 0	15 0	11 0	11 0	13 0	13 0	36 0	40 0	32 0	30 0	48 0	56 0	70 0	70 0	11 0	10 0	...	...	14 0	14 0	320 0	320 0	8 0	8 0
Coorg—																										
Coorg	9 0	9 0	8 0	8 0	10 0	10 8	12 0	12 8	...	...	...	...	40 8	37 8	...	...	18 0	17 0	...	...	...	...	110 0	110 0	9 0	9 0
Aden	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	...	...	...	...	9 4	9 4	...	...	5 9	5 9	65 5	65 5	32 0	32 0

* Not sold.

DEPARTMENT OF FINANCE AND COMMERCE.

E. J. SINKINSON,

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLI OF 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Week ending 19th January, 1889. Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Week ending 18th January, 1890. Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Total Receipts from 1st April 1888 to 19th January, 1889. Total.	Per mile open per week.	Total Receipts from 1st April 1889 to 18th January, 1890. Total.	Per mile open per week.	Total Increase in 1889-90.	Total Decrease in 1889-90.
			R	R		R	R	R	R	R	R	R	R
	State Lines worked by Companies.												
25th Jan., 1890	East Indian (a)	1,526	9,05,513	593	1,526	9,09,440	596	3,50,27,584	547	3,48,78,380	544	...	1,49,204
25th ditto	Patna-Gya	57	8,244	145	57	8,649	152	3,91,994	163	4,05,960	169	13,966	...
...	Sindia	75	8,476	113	...	(b)...	...	2,85,492	91	(b)...	...	...	2,85,492
18th Jan., 1890	Rajputana-Malwa	1,664	4,40,243	265	1,672	4,12,000	246	1,47,19,992	211	1,53,74,891	220	6,54,899	...
25th ditto	Bengal-Nágpur (c)	293	43,919	150	347	(d)59,040	170	12,69,177	156	(d)14,83,110	114	2,13,933	...
25th ditto	Southern Mahratta (e)	854	72,171	85	978	87,955	90	31,89,894	89	33,09,164	87	1,19,270	...
25th ditto	Ditto Mysore Section	140	10,505	75	296	19,434	66	4,69,875	80	7,73,728	70	3,03,853	...
25th ditto	Indian Midland	374	(f)64,544	173	746	(g)94,631	127	(f)6,12,659	96	(g)26,08,371	90	19,95,712	...
18th Jan., 1890	Villupuram-Guntakal, Nellore Branch	83	3,751	45	83	3,762	45	1,96,814	56	1,99,439	57	2,625	...
18th ditto	Bareilly-Pilibhit	36	2,226	62	36	2,541	71	70,764	49	85,464	59	14,700	...
	TOTAL	5,102	15,59,592	306	5,741	15,97,452	278	5,62,34,245	280	5,91,18,507	255	28,84,262	...
	State Lines worked by Government.												
18th Jan., 1890	North-Western (h)	2,386	4,93,589	207	2,477	5,44,111	220	2,07,33,439	207	2,32,93,223	225	25,59,784	...
18th ditto	Oudh and Rohilkhand	692	1,39,895	202	692	1,96,451	284	54,29,177	187	61,86,676	213	7,57,499	...
18th ditto	Bengal Central	125	12,162	97	125	12,430	99	5,79,900	110	6,06,207	115	26,307	...
18th ditto	Wardha Coal	45	19,035	423	45	17,475	388	6,71,847	356	6,30,576	335	...	41,271
18th ditto	Eastern Bengal	673	2,01,976	300	747	2,52,410	338	87,78,590	311	92,72,553	305	4,93,963	...
25th ditto	Nalháti	27	2,129	79	27	2,168	80	80,571	71	80,243	71	...	328
25th ditto	Tirhoot	273	31,744	116	273	52,982	194	13,28,389	126	16,11,709	147	2,83,320	...
18th ditto	Lucknow-Sitapur-Siharamau	105	4,914	47	105	11,495	109	2,06,332	47	2,66,414	60	60,082	...
18th ditto	Jorhát	31	874	28	30	883	29	49,995	38	49,435	39	...	560
11th Jan., 1890	Cherra-Companyganj	...	...	...	...	(i)...	...	(j)6,911	22	(k)9,085	29	2,174	...
11th ditto	Burma (l)	...	...	...	...	(i)...	...	(j)23,35,000	147	(k)35,38,689	161	12,03,689	...
	TOTAL	4,357	9,06,318	208	4,521	10,90,405	241	4,02,00,151	201	4,55,44,810	215	53,44,659	...
	Lines worked by Guaranteed Companies.												
18th Jan., 1890	Madras	840	1,44,943	173	840	1,46,895	175	68,35,921	194	74,18,477	211	5,82,556	...
18th ditto	South Indian	654	77,150	118	654	83,749	128	44,44,961	162	46,46,345	170	2,01,384	...
18th ditto	Great Indian Peninsula (m)	1,447	9,14,310	632	1,447	8,83,296	610	3,28,98,866	523	2,78,64,114	461	...	50,34,752
18th ditto	Bombay, Baroda and Central India (n)	461	3,02,009	655	461	2,50,000	542	1,00,23,447	518	1,00,80,096	522	56,649	...
	TOTAL	3,402	14,38,412	423	3,402	13,63,940	401	5,42,03,195	379	5,00,09,032	351	...	41,94,163
	GRAND TOTAL (GUARANTEED AND STATE)	12,861	39,04,322	304	13,664	40,51,797	297	15,06,37,591	277	15,46,72,349	264	40,34,758	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	7,87,23,466	145	8,10,21,897	138	22,98,431	...
	NET RECEIPTS	...	...	...	...	...	...	7,19,14,125	132	7,36,50,452	126	17,36,327	...
	Assisted Companies.												
25th Jan., 1890	Tárakeshwar	22	5,255	239	22	5,212	237	2,20,393	239	2,17,275	236	...	3,118
11th ditto	Dibru-Sadiya	...	...	...	...	(i)...	...	(j)3,44,375	108	(k)3,68,400	115	24,025	...
25th ditto	Bengal and North-Western	376	39,438	105	376	57,600	153	17,69,548	112	18,45,508	117	75,960	...
11th ditto	Rohilkhand-Kumaun	67	3,526	53	67	4,947	74	2,81,797	105	3,08,684	115	26,887	...
	TOTAL	465	48,219	104	465	67,759	146	26,16,113	115	27,39,867	121	1,23,754	...
	Native States.												
18th Jan., 1890	His Highness the Nizam's Guaranteed	310	43,591	140	354	49,963	141	14,01,657	112	18,71,051	126	4,69,394	...
18th ditto	His Highness the Gaekwar's	59	2,948	50	59	2,310	39	1,10,093	44	1,08,400	44	...	1,693
18th ditto	His Highness the Gaekwar's Viramgam Mehsána-Vadnagar	27	841	31	27	950	35	36,649	40	41,640	37	4,991	...
18th ditto	Bhávanagar-Gondal-Junágarh-Porbandar	209	22,989	110	329	23,600	72	8,46,556	100	10,24,479	86	1,77,923	...
18th ditto	Morvi	68	2,347	35	94	3,843	41	1,33,193	47	1,49,332	51	16,139	...
18th ditto	Jodhpore	124	7,372	59	124	6,200	50	2,77,700	53	2,76,846	53	...	854
	TOTAL	797	80,088	100	987	86,866	88	28,05,848	87	34,71,748	90	6,65,900	...

(a) Includes the Dildárnagar-Gházipur State Railway.
(b) Included with Indian Midland Railway.
(c) Includes the Katni-Umaria Branch.
(d) Includes the Asansol-Purulia Section of the Bengal-Nágpur Railway.
(e) Includes the Bellary-Kistna State Railway.
(f) Includes the Bhopal-Itársi State Railway.
(g) Includes the Sindia and Bhopal-Itarsi State Railways.
(h) Includes the Amritsar-Pathánkot and Rajpura-Bhatinda State Railways.
(i) Return not received.
(j) Total receipts from 1st April 1888 to 12th January 1889.
(k) Total receipts from 1st April 1889 to 11th January 1890.
(l) Includes the Toungoo-Mandalay extension.
(m) Includes the Dhond-Manmád, Khámgaon and Amraoti State Railways.
(n) Includes the Pátri Branch.

M. C. BRACKENBURY, *Major, R.E.*,
Under-Secretary.

CALCUTTA,
The 6th February, 1890.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

(STATISTICS.)

IMPORTS OF COTTON, WHEAT, LINSEED AND INDIGO.

Statement showing in maunds the imports of Cotton, Wheat, Linseed and Indigo, by rail and river into Calcutta, Bombay Town and Karachi, during the month of November 1889.

Articles, and whither imported.	Whence exported.												
	Madras.	Bombay.	Sind.	Bengal.	N.-W. P. and Oudh.	Punjab.	Central Provinces.	Berar.	Assam.	Rajputana and Central India.	Nizam's Territory.	Mysore.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Cotton, raw—													
Calcutta	...	...	...	6,092	59,897	...	...	...	...	11	...	...	66,000
Bombay Town	758	97,128	...	...	258,162	23,840	19,649	1,06,938	...	11,348	2,142	...	519,965
Karachi	...	...	2,988	...	...	6,429	...	...	...	...	...	...	9,417
Total	758	97,128	2,988	6,092	318,059	30,269	19,649	1,06,938	...	11,359	2,142	...	595,382
Wheat—													
Calcutta	...	...	...	98,889	62,993	42,526	2,301	...	...	...	...	...	2,06,709
Bombay Town	...	1,57,630	...	...	22,963	1,69,090	5,77,795	25,694	...	1,22,157	2	...	10,75,331
Karachi	...	...	3,34,596	...	...	8,01,498	...	...	...	...	...	...	11,36,094
Total	...	1,57,630	3,34,596	98,889	85,956	10,13,114	5,80,096	25,694	...	1,22,157	2	...	24,18,134
Linseed—													
Calcutta	...	...	...	1,66,219	46,075	...	1,608	...	...	672	...	...	2,14,574
Bombay Town	112	60,900	...	...	1,510	222	37,887	58,043	...	9,565	18,949	...	187,188
Karachi	...	...	11	...	...	1,077	...	...	...	...	...	...	1,088
Total	112	60,900	11	1,66,219	47,585	1,299	39,495	58,043	...	10,237	18,949	...	4,02,850
Indigo—*													
Calcutta	...	...	...	22,080	22,835	84	...	...	...	...	...	...	44,999
GRAND TOTAL	870	3,15,658	3,37,595	2,93,280	4,74,435	10,44,766	6,39,240	1,90,675	...	1,43,753	21,093	...	34,61,365

* The imports of indigo into Bombay Town and Karachi are not returned.

DEPT. OF REVENUE AND AGRICULTURE,
Simla, the 28th January 1890.

E. C. BUCK,
Secretary to the Government of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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Nothing for Publication.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 11th February, 1890.

No. 81.—Mr. R. T. Hobart has been permitted to resign Her Majesty's Bengal Civil Service, with effect from the 24th December, 1889.

The 14th February, 1890.

No. 91.—In Home Department Notification, No. 17, dated the 14th ultimo, permitting Mr. W. H. Hudson to resign Her Majesty's Bengal Civil Service—

for

"1st January, 1890, or the subsequent date on which he may sail from India,"

read

"15th January, 1890."

MEDICAL.

The 11th February, 1890.

No. 79.—Lala Gokal Chand, Uncovenanted Medical Officer in medical charge of the junior grades of the Secretariat Establishments of the Government of India at Simla, is granted privilege leave from the forenoon of the 15th February to the afternoon of the 6th April, 1890.

The 13th February, 1890.

No. 82.—The services of Surgeon W. H. B. Robinson, Bengal Establishment, are replaced at the disposal of the Military Department.

No. 84.—In exercise of the power conferred by section 17A of Act XXXVI of 1858 (an Act relating to Lunatic Asylums), as amended by Act XX of 1889, the Governor General in Council is pleased to appoint the Lunatic Asylum at Dacca to be an Asylum to which any Magistrate or Judge exercising jurisdiction in the districts of Sylhet and Cachar may send lunatics.

POLICE.

The 10th February, 1890.

No. 128.—The services of Mr. A. Shuttleworth, Assistant Superintendent of Police, Bengal, are placed at the disposal of the Chief Commissioner of Assam.

The 14th February, 1890.

No. 141.—The services of Lieutenant P. T. Bell, Bombay Staff Corps, 5th Regiment, Bombay Light Infantry, Assistant Commandant, Military Police, Upper Burma, are replaced at the disposal of the Military Department.

ECCLESIASTICAL.

The 13th February, 1890.

No. 44.—The services of the Reverend W. J. Burdett, Chaplain of Roorkee, are placed at the disposal of the Chief Commissioner, Central Provinces, for employment as Chaplain of Jubbulpore, with effect from the date on which he may take over charge of his duties at Jubbulpore.

A. P. MACDONNELL,
Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—FORESTS.

Calcutta, the 14th February, 1890.

No. 79-*F. C.*—The following temporary promotions are made during the absence on three months' privilege leave of Mr. A. L. Home, Conservator of Forests, 3rd (officiating 2nd) grade, Bengal, with effect from 30th December, 1889, and until further orders:—

Mr. R. H. C. Whittall, Conservator, 3rd grade, Punjab, to officiate in the 2nd grade of Conservators.

Mr. H. H. Davis, Deputy Conservator, 1st grade, Bengal; to officiate in the 3rd grade of Conservators and to hold charge of the Bengal Forest Circle.

Mr. J. T. Jellicoe, Deputy Conservator, 2nd grade, Assam, to officiate in the 1st grade of Deputy Conservators.

E. C. BUCK,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 7th February, 1890.

No. 165 *G.*—Mr. R. H Gunion, Principal of the Samaldas College, Bhavnagar, is appointed to be Principal of the Residency College, Indore, with effect from the date of assuming charge, *vice* Mr. J. W. D. Johnstone.

The 10th February, 1890.

No. 334-*E.*—The following Orders of Her Majesty the Queen in Council, which appeared in the *London Gazette* of the 24th December, 1889, are republished for general information:—

AT THE COURT AT WINDSOR,

The 13th day of December, 1889.

PRESENT:

THE QUEEN'S MOST EXCELLENT MAJESTY

LORD PRESIDENT
EARL OF COVENTRY
LORD MORRIS
SIR WILLIAM HART DYKE, BART.
MR. RITCHIE

WHEREAS, by Treaty, capitulation, grant, usage, sufferance, and other lawful means, Her Majesty the Queen has power and jurisdiction in relation to Her Majesty's subjects and others in the territories on the Somali Coast of the Gulf of Aden within the limits defined by this Order:

NOW, THEREFORE, Her Majesty, by virtue and in exercise of the powers in this behalf by the Foreign Jurisdiction Acts, 1843 to 1878, or otherwise in Her Majesty vested, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

1. This Order may be cited as the Somali Order in Council, 1889.

2. This Order shall come into operation on such day, not being earlier than the day on which the Persian Coast and Islands Order in Council of 1889 comes into operation, as a Secretary of State appoints by notification published in the *London Gazette* and in the *Gazette of India.*

3.—(i.) Subject as hereinafter provided, this Order shall apply to the places and territories for the time being comprised in the Protectorate of the Somali Coast

from Ras Jibuti on the south coast of the entrance to the Bay of Tajourra, eastwards to and including Bunder Ziadeh on the forty-ninth meridian of longitude east of Greenwich, as notified on the 20th July, 1887, in pursuance of the General Act of the Conference at Berlin relative to the Congo, dated the 26th February, 1885, including such islands and territorial waters of the said coast as are not expressly excluded from the said Protectorate.

(ii.) The places to which this Order for the time being applies are hereinafter described as the "limits of this Order."

(iii.) Provided that a Secretary of State, by instructions addressed to a principal Consular officer or Resident acting within the said limits, may from time to time direct that any place or district within the said limits shall not be subject to this Order, or shall be subject thereto with any restrictions or modifications.

(iv.) In case of dispute or doubt whether any place is within the limits of this Order, or whether any place within the limits of this Order is excluded from the operation thereof under any such instructions as aforesaid, a principal Consular officer or Resident acting within the said limits may, by any writing under his hand, determine such dispute or doubt, and his determination shall, as to all cases and matters arising under or depending on this Order, be conclusive unless and until a Secretary of State otherwise directs.

4. Within the limits of this Order, the Persian Coast and Islands Order in Council of 1889 shall apply and have effect as if the places within the limits of this Order were included in that Order, provided that in relation to such places that Order shall be construed and have effect with the following modifications, that is to say :—

(1) Expressions referring to the Persian coasts and islands, or to Persia, or Persian Courts or laws, or Persian subjects, shall be construed as referring to the places within the limits of this Order, and the native or other courts and laws there, and the subjects of the native or other Chiefs or Rulers of such places.

(2) All things to be done by, or in relation to, a Consul-General, or Judicial Assistant, or Political Resident, shall be done by, or in relation to, such Consular or other officer, Resident, or person, as may be designated in that behalf, either permanently or temporarily, and either generally or for any particular district, by a Secretary of State, either by way of any Commission or instructions or otherwise in writing signed by a Secretary or Under-Secretary of State; and if either generally or in relation to any class of matters, or to any district or place, there are not distinct officers or persons designated to perform severally the functions by the said Order severally assigned to the Consul-General and the Judicial Assistant, the provisions of the said Order may be administered as if all the jurisdiction thereby given to each of such officers respectively were also given as original jurisdiction to the other of them; and when under this provision, the officer or person exercising the functions of one of such officers also exercises the functions of the other in a matter in which an appeal lies to the Sessions Judge, or to the High Court of Bombay, an appeal may be brought directly to the High Court of Bombay, but on the like conditions, *mutatis mutandis* as are prescribed in the case of an appeal from a Sessions Judge.

And the Most Honourable the Marquis of Salisbury and the Right Honourable Viscount Cross, two of Her Majesty's Principal Secretaries of State, and the Lords Commissioners of the Admiralty, are to give the necessary directions herein as to them may respectively appertain.

C. L. PEEL

AT THE COURT AT WINDSOR,

The 13th day of December, 1889.

PRESENT:

THE QUEEN'S MOST EXCELLENT MAJESTY

LORD PRESIDENT
EARL OF COVENTRY
LORD MORRIS
SIR WILLIAM HART DYKE, BART.
MR. RITCHIE.

WHEREAS by Treaty, grant, usage, sufferance, and other lawful means, Her Majesty the Queen has power and jurisdiction, in relation to Her Majesty's subjects and others, in that portion of the coasts and islands of the Persian Gulf and Gulf of Oman which is within the dominions of His Majesty the Shah of Persia:

NOW, THEREFORE, Her Majesty, by virtue and in exercise of the powers in this behalf by the Foreign Jurisdiction Acts, 1843 to 1878, or otherwise, in Her Majesty vested, is pleased, by and with the advice of Her Privy Council to order, and it is hereby ordered, as follows:—

PART I.—PRELIMINARY.

1. This Order may be cited as "The Persian Coast and Islands Order in Council, 1889."

2. This Order is divided into Parts, as follows:—

Part I.—Preliminary.
" II.—Application and Effect of Order.
" III.—Application of certain Portions of the Law of British India.
" IV.—Criminal Matters.
" V.—Civil Matters.
" VI.—Vice-Admiralty.
" VII.—Persian and Foreign Subjects and Tribunals.
" VIII.—Registration of British Subjects.
" IX.—Procedure.
" X.—Supplemental Provisions.

3. In this Order—

(1) "Persian coast and islands," or the expression "the limits of this Order," means the coast and islands of the Persian Gulf and Gulf of Oman, being within the dominions of His Majesty the Shah of Persia, and includes the territorial waters of Persia adjacent to the said coast and islands:

"Inland Persia" means the territories and dominions of the Shah of Persia, so far as not included within the limits of this Order:

(2) "Secretary of State" means one of Her Majesty's Principal Secretaries of State:

(3) "Consul-General" means the person for the time being holding the office of Her Majesty's Consul-General for Fars and the coasts and islands of the Persian Gulf, being within the dominions of Persia, and of Political Resident in the Persian Gulf, and includes a person acting temporarily with the approval of the Governor-General of India in Council as, or for, the Political Resident in the Persian Gulf:

(4) "Judicial Assistant" means an officer appointed by the Secretary of State, or, with his previous or subsequent assent, by the Governor-General of India in Council, to be a Judicial Assistant to the Consul-General, and includes an officer acting temporarily by order of the Consul-General as, or for, a Judicial Assistant:

(5) "British subject" means a subject of Her Majesty, by birth or by naturalization:

(6) "British protected person" means a person enjoying Her Majesty's protection within the Persian coast and islands, and includes, by virtue of the Act of Parliament of the Session of the 39th and 40th years of Her Majesty's reign (1876), chapter 46, a subject of a Prince or State in India, in alliance with Her Majesty, residing or being within the Persian coast and islands:

(7) "Resident" means having a fixed place of abode within the Persian coast and islands:

(8) "Persian subject" means a subject of His Majesty the Shah of Persia:

(9) "Foreigner" means a subject or citizen of a State in amity with Her Majesty, other than Persia:

(10) "Persian or Foreign Court" means a Court of the Government of Persia, or of any foreign State in amity with Her Majesty, and exercising lawful jurisdiction within the Persian coast and islands, and includes every member or officer of such a Court:

(11) "Administration" means (unless a contrary intention appears from the context) letters of administration, including the same with will annexed, or granted for special or limited purposes or limited in duration:

(12) "Ship" includes any vessel used in navigation, however propelled, with her tackle, furniture, and apparel, and any boat or other craft:

(13) "Offence" means any act or omission punishable by a Criminal Court:

(14) "Imprisonment" means imprisonment of either description, as defined in the Indian Penal Code:

(15) "Month" means calendar month:

(16) "Will" means will, codicil, or other testamentary instrument:

(17) "Person" includes corporation:

(18) Words importing the plural or the singular may be construed as referring to one person or thing, or to more than one person or thing, and words importing the masculine as referring to females (as the case may require).

4.—(1) This Order shall be published in the *Gazette of India*, within such time after the passing thereof as the Secretary of State may prescribe, and shall come into force on such day (hereinafter called the commencement of this Order), within six months after that publication, as the Governor-General of India in Council may, by notification in the said "Gazette," appoint in this behalf.

(2) But any appointment under this Order may be made at any time after its passing, and no proof shall, in any proceedings, be required of any of the matters prescribed by this Article.

PART II.—APPLICATION AND EFFECT OF ORDER.

5.—(1) This Order applies to—

(i) British subjects being within the Persian coast and islands whether resident or not;

(ii) British ships being within the Persian coast and islands; and

(iii) Persian subjects and foreigners, in the cases and according to the conditions, in this Order specified, but not otherwise.

(2) Such of the provisions of this Order as refer to British subjects, or to British subjects only, extend to British-protected persons in so far as by Treaty, grant, usage, sufferance, or other lawful means, Her Majesty has jurisdiction within the Persian coast and islands in relation to such persons.

6. All Her Majesty's jurisdiction exerciseable within the Persian coast and islands, under the Foreign Jurisdiction Acts, for the hearing and determination of criminal or civil matters, or for the maintenance of order, or for the control or administration of persons or property, or in relation thereto, shall be exercised under and according to the provisions of this Order, so far as this Order extends and applies.

PART III.—APPLICATION OF CERTAIN PORTIONS OF THE LAW OF BRITISH INDIA.

7.—(1) Subject to the other provisions of this Order, and to any Treaties for the time being in force relating to the Persian coast and islands, Her Majesty's criminal and civil jurisdiction within the Persian coast and islands shall, so far as circumstances admit, be exercised on the principles of, and in conformity with, the enactments for the time being applicable as hereinafter mentioned of the Governor-General of India in Council, and of the Governor of Bombay in Council, and in accordance with the powers vested in, and the course of procedure and practice observed by and before, the Courts in the Presidency of Bombay beyond the limits of the ordinary original jurisdiction of the High Court of Judicature at Bombay according to their respective jurisdiction and authority, and, so far as such enactments, powers, procedure and practice are inapplicable, shall be exercised in accordance with justice, equity, and good conscience.

(2) The following enactments are hereby made applicable to the Persian coast and islands as from the commencement of this Order, namely:—

(*a*) "The Indian Penal Code Act 45 of 1860;"

(*b*) "The Indian Succession Act 10 of 1865;"

(*c*) "The Bombay Civil Courts Act 14 of 1869," except sections 6, 15, 23, 32, 33, 34, 38 to 43, both inclusive, the last clause of section 19, and the last two clauses of section 22;

(*d*) "The Indian Evidence Act 1 of 1872;"

(*e*) "The Indian Oaths Act 10 of 1873;"

(*f*) "The Code of Criminal Procedure Act 10 of 1882;"

(*g*) "The Code of Civil Procedure Act 14 of 1882;"

(*h*) "Acts of the Governor-General of India in Council amending any of the foregoing Acts, and in force at the time of the passing of this Order; and

(*i*) The enactments relating to insolvency and bankruptcy for the time being in force in the Presidency of Bombay beyond the limits of the ordinary original jurisdiction of the High Court of Judicature at Bombay.

(3) Any other existing or future enactments of the Governor-General of India in Council, or of the Governor of Bombay in Council shall also be applicable to the Persian coast and islands, but shall not come into operation until such times as may, in the case of any of such enactments respectively, be fixed by the Secretary of State, or, with his previous or subsequent assent, by the Governor-General of India in Council.

(4) For the purpose of facilitating the application of any such enactments as before mentioned—

(*a*) Any of the Courts established under this Order may construe any such enactment, with such alterations not affecting the substance, as may be necessary or proper to adapt the same to the matter before the Court;

(*b*) The Secretary of State, or, with his previous or subsequent assent, the Governor-General of India in Council, may, by order from time to time, direct by what authority any jurisdiction, powers or duties incident to the operation of any such enactment, and for the exercise or performance of which no convenient provision has been ortherwise made, shall be exercised or performed;

(*c*) The Secretary of State, or with his previous or subsequent assent, the Governor General of India in Council, may, by order from time to time, modify, for the purposes of this Order, any provision of any of the before-mentioned enactments, or of any amending or substituted enactment, relating to civil or criminal procedure, or to procedure in insolvency or bankruptcy; and

(*d*) Any order of the Secretary of State or of the Governor-General of India in Council made in pursuance of this Article shall be published within the Persian coast and islands, and in India, in such manner as the Secretary of State or the Governor-General in Council, as the case may be, directs, and shall have effect as from a date to be specified in the order.

PART IV.—CRIMINAL MATTERS.

8. Subject to the other provisions of this Order, the Code of Criminal Procedure and the other enactments relating to the administration of criminal justice in British India for the time being applicable to the Persian coast and islands, shall have effect as if the Persian coast and islands were a district in the Presidency of Bombay, and the Judicial Assistant shall be deemed to be the District Magistrate; the Consul-General shall be deemed to be the Sessions Judge, the High Court of Judicature at Bombay (hereinafter called the High Court of Bombay) shall be deemed to be the High Court; and the powers both of the Governor-General in Council and of the Local Government under those enactments shall be exerciseable by the Secretary of State, or, with his previous or subsequent assent, by the Governor-General of India in Council.

9. When any person is committed to the High Court of Bombay for trial, the Consul-General may, under, and in accordance with, the provisions of section 4 of "the Foreign Jurisdiction Act, 1843," send him to Bombay for trial, and may, if he thinks fit, bind over such of the proper witnesses as are British subjects, or any of them, in their own recognizances to appear and give evidence on the trial.

10. If a British subject smuggles or imports into or exports from the Persian coast and islands any goods whereon any duty is charged or payable to the Government of Persia, with intent to evade payment of the duty, he shall be punished with imprisonment for a term which may extend to two months, or with fine which may extend to 1,000 rupees (459·77 dollars), or with both.

11.—(1) The Consul-General may, if he thinks fit, from time to time, by General Order, prescribe the manner in which, and the places within the Persian coast and islands at which, sentences of imprisonment are to be carried into execution.

(2) The Consul-General may, if he thinks fit, in any case, by warrant signed by him and sealed with his seal, cause an offender convicted and sentenced to imprisonment before a Criminal Court established under this Order to be sent and removed to, and imprisoned in, any place within the Persian coast and islands.

12. Where an offender convicted before any Court established under this Order is sentenced to imprisonment, and the Consul-General proceeding under section 5 of "The Foreign Jurisdiction Act, 1843," authority in that behalf being hereby given to him, considers it expedient that the sentence should be carried into effect within Her Majesty's dominions, and the offender is accordingly sent for imprisonment to a place in Her Majesty's dominions, the place shall be either a place in the Presidency of Bombay, or a place in some other part of Her Majesty's dominions out of the United Kingdom, the Government whereof consents that offenders may be sent thither under this Article.

13—(1) In cases of murder or culpable homicide, if either the death or the criminal act which wholly or partly caused the death happened within the Persian coast and islands, a Court acting under this Order shall have the like jurisdiction over any British subject who is charged either as a principal offender or as an abettor as if both such criminal act and the death had happened within the Persian coast and islands.

(2) In the case of any crime committed on the high seas or within the Admiralty jurisdiction by any British subject who at the time of committing such crime was on board a British ship, or on board a foreign ship to which he did not belong, a Court, acting under this Order, shall have jurisdiction as if the crime had been committed within the Persian coast and islands.

(3) In cases tried under this Article no different sentence can be passed from the sentence which could be passed in England if the crime were tried there.

(4) The foregoing provisions of this Article shall be deemed to be adaptations, for the purposes of this Order and of "The Foreign Jurisdiction Act, 1878," of the following enactments described in the first Schedule to that Act, namely:—

(*a*) "The Admiralty Offences (Colonial) Act, 1849;"

(*b*) "The Admiralty Offences (Colonial) Act, 1860;" and

(*c*) "The Merchant Shipping Act, 1867," section 11;

and the said enactments shall, so far as they are repeated and adapted by this Article (but not further or otherwise), extend to the Persian coast and islands.

14. "The Fugitive Offenders Act, 1881," shall apply to the Persian coast and islands as if the same were a British possession, subject, so far as regards matters to be done in the Persian coast and islands, to the conditions, exceptions, and qualifications following:—

(i.) The said Act shall apply only in the case of British subjects.

(ii.) The Consul-General is, for the purposes of the said Act, substituted for the Governor of a British possession, and for a Superior Court, or a judge thereof, in a British possession, and for a Magistrate or Justice of the Peace in a British possession.

(iii.) So much of the 4th and 5th sections of the said Act as relates to the sending a report of the issue of a warrant, together with the information, or a copy thereof, or to the sending of a certificate of committal and report of a case, or to the information to be given by a Magistrate to a fugitive, shall be excepted.

(iv.) So much of the 6th section of the said Act as relates to *habeas corpus*, and as requires the expiration of fifteen days before issue of a warrant, shall be excepted.

(v.) The said Consul-General shall not be bound to return a fugitive offender to a British possession unless satisfied that the proceedings to obtain his return are taken with the consent of the Governor of that possession.

15. "The Colonial Prisoners Removal Act, 1884," shall apply to the places to which this Order applies as if such places were a British possession, subject to the following qualifications:—

(1) It shall apply with respect to British subjects only.

(2) Anything to be done by or in relation to the Governor or Government of a British possession shall be done by or in relation to the Consul-General or other officer or person designated from time to time in this behalf by a Secretary of State.

16. Where a warrant or order of arrest is issued by a competent Consular authority in inland Persia for the apprehension of a person who is accused of crime committed in inland Persia, and who is, or is supposed to be, within the limits of this Order, and such warrant or order is produced to any Court acting under this Order, the Court may back the warrant or order, and the same, when so backed, shall be sufficient authority to any person to whom it was originally directed, and also to any constable or officer of the Court by which it is backed, and to any person named on the back of the warrant or order, to apprehend the accused person at any place within the limits of this Order, and to carry him to and deliver him up within the jurisdiction of the authority issuing the warrant or order.

17. Where a British subject is convicted of an offence, the Court before which he is convicted may, if it thinks fit, require him to give security to the satisfaction of the Court for his future good behaviour, and for that purpose may, if it thinks fit, cause him to come or be brought before the Court.

18.—(1) If a British subject, required by an order under the last foregoing Article of this Order, or under the law relating to criminal procedure for the time being in force, to give security for good behaviour or for keeping the peace, fails to do so, the Court making the order may, if it thinks fit, order that he be deported from the Persian coast and islands to a place to be named by the Consul-General.

(2) The Court, on making an order of deportation, shall forthwith report to the Consul-General the order, and the grounds thereof.

(3) Thereupon the person ordered to be deported shall, if the Consul-General thinks fit, be, as soon as practicable, and in the case of a person convicted, either after execution of the sentence or while it is in course of execution, removed in custody under the warrant of the Consul-General to the place named in the warrant.

(4) The place shall be either a place in the Presidency of Bombay, or a place in some other part of Her Majesty's dominions out of the United Kingdom, the Government whereof consents to the reception therein of persons deported under this Order.

5) The Court, on making an order of deportation, may, if it thinks fit, order the person to be deported to pay all or any part of the expenses of his deportation, to be fixed by the Court in the order. Subject thereto, the expenses of deportation shall be defrayed as the Secretary of State, with the concurrence of the Commissioners of Her Majesty's Treasury, directs.

(6) The Consul-General shall forthwith report to the Secretary of State every order of deportation made under this Order, and the grounds thereof, and the proceedings thereunder.

(7) If a person deported under this Order returns to the Persian coast and islands without permission in writing of the Consul-General, or the Governor-General of India in Council, or the Secretary of State, he shall be punished with imprisonment for a term which may extend to two months, or with a fine which may extend to 1,000 rupees (459·77 dollars), or with both.

(8) He shall also be liable to be forthwith again deported under the original or a new order, and a fresh warrant of the Consul-General.

19. If any person subject to criminal jurisdiction under this Order does any of the following things, namely:—

(i.) Wilfully by act or threat obstructs any officer of or person executing any process of the Court in the performance of his duty; or

(ii.) Within or close to the room or place where the Court is sitting wilfully misbehaves in a violent, threatening, or disrespectful manner to the disturbance of the Court, or to the intimidation of suitors or others resorting thereto; or

(iii.) Wilfully insults any member of the Court, or any assessor, or any person acting as a Clerk or Officer of the Court during his sitting or attendance in Court, or in his going to or returning from Court; or

(iv.) Does any act in relation to the Court or a Judge thereof, or a matter pending therein, which, if done in relation to a Superior Court in England, or in India, would be punishable as a contempt of such Court, or as a libel on such Court, or the Judges thereof, or the administration of justice therein; such person shall be liable to be apprehended by order of the Court with or without warrant, and, on inquiry and consideration, and after the hearing of any defence which such person may offer, without further process or trial, to be punished with a fine not exceeding 100 rupees (45·97 dollars), or with imprisonment not exceeding twenty-four hours.

A Minute shall be made and kept of every such case of punishment, recording the facts of the offence and the extent of the punishment, and a copy of the Minute shall be forthwith sent to the Governor-General of India in Council

Provided that, if the Court thinks fit, instead of proceeding under the preceding provisions, it may direct or cause the offender to be tried in a separate criminal prosecution or proceeding in which the offender shall be liable to any punishment to which he would be liable if the offence were committed in relation to the Court of a Sessions Judge in India.

Nothing herein shall interfere with the power of the Court to remove or exclude persons who interrupt or obstruct the proceedings of the Court.

20. Where a person entitled to appeal to the High Court of Bombay from any judgment or order passed in the exercise of criminal jurisdiction under this Order desires so to appeal, he shall present his petition of appeal to the Court which passed the judgment or order; and the petition shall with all practicable speed be transmitted by or through the Consul-General to the High Court, with certified copies of the charge (if any) and proceedings, of all documentary evidence admitted or tendered, of the depositions, of the notes of the oral testimony, and of the judgment or order, and any argument on the petition of appeal that the appellant desires to submit to the High Court.

21 The Court against whose judgment or order the appeal is preferred shall postpone the execution of the sentence pending the appeal, and shall, if necessary, commit the person convicted to prison for safe custody, or detain him in prison for safe custody, or shall admit him to bail, and may take security, by recognizance, deposit of money, or otherwise, for his payment of any fine.

22.—(1) Where under this Order a person is to be sent or removed or deported from the Persian coast and islands, he shall, by warrant of the Consul-General under his hand and seal, be detained, if necessary, in custody, or in prison, until a fit opportunity for his removal or deportation occurs, and then be put on board a vessel belonging to, or in the service of, Her Majesty, or if no such vessel is available, then on board some other British or other fit vessel.

(2) The warrant of the Consul-General shall be sufficient authority to the person to whom it is directed or delivered for execution, and to the Commanding Officer or master of the vessel, to receive and detain the person therein named, in the manner therein prescribed, and to send or remove and carry him to the place therein named, according to the warrant.

(3) In case of sending or removal for any purpose other than deportation, the warrant of the Consul-General shall be issued in duplicate, and the person executing it shall, as soon as practicable after his arrival at the place therein named, deliver, according to the warrant, with one of the duplicates of the warrant, to a constable, or proper officer of police, or keeper of a prison, or other proper authority or person there, the person named in the warrant, to be produced on the order of the proper Court or authority there, or to be otherwise dealt with according to law.

PART V.—CIVIL MATTERS.

23. Subject to the other provisions of this Order, the Code of Civil Procedure, "The Bombay Civil Courts Act, 1869," "The Indian Succession Act," and the other enactments relating to the administration of civil justice and to insolvency and bankruptcy for the time being applicable to the Persian coast and islands, shall have effect as if the Persian coast and islands were a district in the Presidency of Bombay; the Consul-General shall be deemed to be the District Judge of the district, and his Court the District Court or Principal Civil Court of Original Jurisdiction in the district; the High Court of Bombay shall be deemed to be the highest Civil Court of Appeal for the district and the Court authorized to hear appeals from the decisions of the District Court; and the powers, both of the Governor-General in Council and the Local Government, under those enactments, shall be exerciseable by the Secretary of State, or, with his previous or subsequent assent by the Governor-General of India in Council.

24.—(1) The Consul-General shall endeavour to obtain, as early as may be, notice of the deaths of all British subjects dying within the Persian coast and islands leaving property to be administered, and all such information as may serve to guide him with respect to the securing and administration of their property.

(2) On receiving notice of the death of such a person, the Consul-General shall put up a notice thereof at his office, and shall keep the same there until probate or administration is granted, or, where it appears to the Consul-General that probate or administration will not be applied for or cannot be granted, for such time as he thinks fit.

(3) The Consul-General shall, where the circumstances of the case appear to him so to require, as soon as may be, take possession of the property within the Persian coast and islands of the deceased, or put it under his seal (in either case, if the nature of the property or other circumstances so require, making an inventory), and so keep it until it can be dealt with according to law.

(4) All expenses incurred on behalf of the Consul-General in so doing shall be the first charge on the property of the deceased, and the Consul-General shall, by sale of part of that property, or otherwise, provide for the discharge of these expenses.

(5) The Consul-General may, by an order under his hand, delegate to any officer subordinate to him, whether as Consul-General or as Political Resident in the Persian Gulf, the exercise of the powers and performance of the duties conferred and imposed on the Consul-General by this Article.

(6) The Consul-General, or any officer or person acting under this Article, shall not be responsible for anything done in good faith in execution, or intended execution, of this Article.

25. If a person who has been named executor in a will, and to the establishment of whose title, as such, it is necessary to obtain probate of that will, takes possession of and administers or otherwise deals with any part of the property of the deceased, and does not obtain probate within one month after the death or after the termination of any proceeding respecting probate or administration, he shall be punished with fine, which may extend to 1,000 rupees (459·77 dollars).

26. If any person, other than the person named executor, or the administrator, or a person entitled to represent the deceased without obtaining probate or letters of administration, or an officer subordinate to the Consul-General, either as such or as Political Resident in the Persian Gulf, takes possession of and administers or otherwise deals with any part of the property of the deceased, he shall, as soon as practicable, notify the fact and the circumstances to the Consul-General, and shall furnish to the Consul-General all such information as the Consul-General requires, and shall conform to any direction of the Consul-General in relation to the custody, disposal, or transmission of the property or the proceeds thereof, and, in case of any contravention of this Article, he shall be punished with fine, which may extend to 1,000 rupees (459·77 dollars).

27.—(1) When the peculiar circumstances of the case appear to the Court having jurisdiction to grant letters of administration so to require for reasons recorded in its proceedings, the Court may, if it thinks fit, of its own motion or otherwise, grant letters of administration to an officer of the Court.

(2) The officer so appointed shall act under the direction of the Court, and shall be indemnified thereby.

(3) He shall publish such notices, if any, as the Court thinks fit, within the Persian coast and islands, Bombay, the United Kingdom, and elsewhere.

(4) The Court shall require and compel him to file in the proper office of the Court his accounts of his administration, at intervals not exceeding three months, and shall forthwith examine them and report thereon to the Consul-General.

(5) The accounts shall be audited under the direction of the Consul-General.

(6) All expenses incurred on behalf of the Court in execution of this Article shall be the first charge on the estate of the deceased within the Persian coast and islands and the Court shall, by the sale of that estate or otherwise, provide for the discharge of those expenses.

28.—(1) Where any person entitled to appeal to the High Court of Bombay from any decree or order made in the exercise of civil jurisdiction under this Order desires so to appeal, he shall present his memorandum of appeal to the Court which made the decree or order, and, subject to the provisions hereinafter contained, that Court shall receive the same for transmission to the High Court in manner hereinafter provided.

(2) The appellant shall give security to the satisfaction of the Consul-General, and to such amount as the Consul-General thinks reasonable, for prosecution of the appeal, and for payment of any costs which may be ordered by the High Court of Bombay on the appeal, to be paid by the appellant to any person.

(3) The appellant shall pay into the proper office of the Court which passed the decree or order such sum as the Consul-General thinks reasonable, to defray the expense of the making up and transmission to the High Court of Bombay of the record.

29. The appellant may with his memorandum of appeal file any argument which he desires to submit to the High Court of Bombay in support of the appeal.

30.—(1) The memorandum of appeal and the argument (if any) shall be served on such persons as respondents as the Court in which they are filed direct.

(2) A respondent may, within fourteen days after service, file in that Court a Memorandum (if any) of cross-appeal, and such arguments as he desires to submit to the High Court of Bombay against the appeal, or in support of the cross-appeal.

(3) Copies thereof shall be furnished by the Court in which they are filed to such persons as the Court thinks fit.

31.—(1) On the expiration of the time for the respondent filing his argument, the Court shall, without the application of any party, make up and send to the Consul-General the record of appeal, which shall consist of the memorandum of appeal and the arguments (if any), and certified copies of the following, namely, the plaint, written statements (if any), all proceedings, all written and documentary evidence admitted or tendered, the notes of the oral evidence, the judgment, and the decree or order.

(2) The several pieces shall be fastened together consecutively numbered, and the whole shall be secured by the seal of the Consul-General, and be forthwith forwarded by him to the High Court of Bombay.

(3) The Consul-General may if for special reasons he thinks fit, send any portion of the documentary evidence, in original, to the High Court.

PART VI.—VICE-ADMIRALTY.

32. The Consul-General shall, for and within the Persian coast and islands, and for vessels and persons coming within the Persian coast and islands, and in regard to vessels captured on suspicion of being engaged in the Slave Trade, have all such jurisdiction as for the time being ordinarily belongs to Courts of Vice-Admiralty in Her Majesty's possessions abroad.

PART VII.—PERSIAN AND FOREIGN SUBJECTS AND TRIBUNALS.

33.—(1) Every suit in which a British subject is a defendant, and a Persian subject is a plaintiff, shall within the Persian coast and islands be heard by a Court established under this Order.

(2) The High Court of Bombay shall not exercise jurisdiction in any such suit, but where a decree or order in any such suit has been passed by any Court subordinate to the Consul-General, the Consul-General may call for the proceedings, and pass thereon such order as he may think fit, and any order so passed by him shall be final.

34.—(1) Where a foreigner desires to bring in a Court established under this Order a suit against a British subject, or a British subject desires to bring in such a Court a suit against a foreigner not being a subject of a Mahommedan Power, the Court shall entertain the same and shall hear and determine it.

(2) Provided that the foreigner, if required by the Court, first obtains and files in the proper office of the Court the consent, in writing, of the competent authority (if any), on behalf of his own nation to his submitting, and that he does submit by writing, to the jurisdiction of the Court, and, if required by the Court, gives security to the satisfaction of the Court, and to such reasonable amount as the Court thinks fit, by deposit or otherwise, to pay fees, costs, and damages, and abide by, and perform, the decision to be given by the Court or on appeal.

(3) A cross-suit shall not be brought in the Court against a plaintiff, being a foreigner, who has submitted to the jurisdiction, by a defendant, without leave of the Court first obtained.

(4) The Court, before giving leave, may require proof from the defendant that his claim arises out of the matter in dispute, and that there is reasonable ground for it, and that it is not made for vexation or delay.

(5) Nothing in this Article shall prevent the defendant from bringing in the Court against the foreigner, after the termination of the suit in which the foreigner is plaintiff, any suit which the defendant might have brought in the Court against the foreigner if no provision restraining cross-suits had been inserted in this Order.

(6) Where a foreigner obtains, in a Court established under this Order, a decree or order against a defendant being a British subject, and in another suit that defendant is plaintiff and the foreigner is defendant, the Court may, if it thinks fit, on the application of the British subject, stay the enforcement of the decree or order pending that other suit, and may set off any amount decreed or ordered to be paid by one party in one suit against any amount decreed or ordered to be paid by the other party in the other suit.

(7) Where a plaintiff, being a foreigner, obtains a decree or order, in a Court established under this Order, against two or more defendants, being British subjects, jointly, and in another suit one of them is a plaintiff and the foreigner is defendant, the Court may, if it thinks fit, on the application of the British subjects, stay the enforcement of the decree or order pending that other suit, and may set off any amount

decreed or ordered to be paid by one party in one suit against any amount decreed or ordered to be paid by the other party in the other suit, without prejudice to the right of the British subject to obtain contribution from his co-defendants under the joint liability.

(8) Where a foreigner is co-plaintiff in a suit with a British subject who is within the Persian coast and islands, it shall not be necessary for the foreigner to give security under this Article as regards fees and costs, unless the Court so directs; but the co-plaintiff British subject shall be responsible for all fees and costs.

35.—(1) Where it is proved that the attendance of a British subject to give evidence, or for any other purpose connected with the administration of justice, is required before a Persian or foreign Court, the Consul-General may, if he thinks fit, in a case and in circumstances in which he would, if acting in his judicial capacity, require the attendance of that person before himself, ordered that he do attend as required.

(2) If the person ordered to attend, having reasonable notice of the time and place at which he is required to attend, fails to attend accordingly and does not satisfactorily excuse his failure, he shall, independently of any other liability, be liable to be punished with imprisonment for a term which may extend to two months, or with fine which may extend to 1,000 rupees (459·77 dollars), or with both.

36.—(1) If a British subject wilfully gives false evidence in a proceeding before a Persian or foreign Court, or in an arbitration between a British subject on the one hand, and a Persian subject or foreigner on the other hand, he shall, on conviction before a competent Court of Criminal Jurisdiction, be liable to be punished with imprisonment for a term which may extend to two months, or with fine which may extend to 1,000 rupees (459·77 dollars), or with both.

(2) Nothing in this Article shall exempt a person from liability under any other British or British Indian Law to any other or higher punishment or penalty:

Provided that no person shall be punished twice for the same offence.

37.—(1) Every agreement for reference to arbitration between a British subject on the one hand, and a Persian subject or a foreigner on the other hand, may, on the application of any party, be filed for execution in the proper office of a Court established under this Order.

(2) The Court shall thereupon have authority to enforce the Agreement, and the award made thereunder, and to control and regulate the proceedings before and after the award, in such manner and on such terms as the Court may think fit:

(3) Provided that the Persian subject or foreigner, if so required by the Court, first obtains and files, in the proper office of the Court, the consent, in writing, of the competent authority (if any) on behalf of his own nation to his submitting, and that he does submit by writing, to the jurisdiction of the Court, and, if required by the Court, gives security to the satisfaction of the Court, and to such reasonable amount as the Court thinks fit, by deposit or otherwise, to pay fees, costs, damages and expenses, and abide by and perform the award.

PART VIII.—REGISTRATION OF BRITISH SUBJECTS.

38.—(1) Every resident British subject, being of the age of 21 years or upwards, or being married or a widower or widow, though under that age, shall, unless already registered, register himself or herself at an office appointed by the Consul-General in that behalf for the local area within which the British subject is resident.

(2) Every such British subject, not resident, arriving at a place within the Persian coast and islands where there is an office as aforesaid, unless borne on the muster-roll of a British or foreign vessel there arriving, shall, within one month after arrival, register himself or herself at the office. But this provision shall not be deemed to require any person to register himself or herself oftener than once in a year reckoned from the 1st day of January.

(3) The registration of a man shall, nevertheless, comprise the registration of his wife, if living with him; and

(4) The registration of the head, male or female, of a family, shall be deemed to comprise the registration of all females being his or her relatives, in whatever degree, living under the same roof with him or her at the time of his or her registration.

(5) The officer in charge of the office shall give to each person registered by him a certificate of registration signed by him and sealed with his seal.

(6) The name of a wife, if her registration is comprised in her husband's, shall, unless in any case the Consul-General sees good reason to the contrary, be indorsed on the husband's certificate.

(7) The names and descriptions of females, whose registration is comprised in that of the head of the family, shall, unless in any case the Consul-General sees good reason to the contrary, be indorsed on the certificate of the head of the family.

(8) Every person shall, on every registration of himself, pay a fee of 2 rupees 8 annas (1·15 dollar), or such other amount as the Secretary of State, or, with his previous or subsequent assent, the Governor-General of India in Council from time to time appoints.

(9) The amount of the fee either may be uniform for all persons, or may vary according to the position and circumstances of different classes, as the Secretary of State or the Governor-General of India in Council, as the case may be, from time to time thinks fit, but shall not in any case exceed 2 rupees 8 annas (1·15 dollar).

(10) Every person by this Order required to register himself at an office shall, unless excused by the officer in charge of the office, or unless such person is a woman who, by the custom of the class to which she belongs, is prevented from appearing in public, attend personally for that purpose at the office on each occasion for registration.

(11) If any person fails to comply with the provisions of this Order respecting registration, and does not satisfactorily excuse his failure, the Courts established and officers appointed under this Order may, in any case in which they think fit, decline to recognize him as a British subject.

PART IX—PROCEDURE.

39. Subject to the control of the Secretary of State, the Consul-General may, from time to time, with the previous sanction of the Governor-General of India in Council, make Rules of Procedure and other Rules, consistent with this Order, for the better execution of the provisions herein contained in respect of any matter arising in the course of any civil or criminal case, including insolvency and bankruptcy proceedings.

40. Sections 7 and 11 of "The Evidence Act, 1851" (relating to proof of judgments and other documents), are hereby extended to the Persian coast and islands.

41. "The Foreign Tribunals Evidence Act, 1856," "The Evidence by Commission Act, 1859," "The Evidence by Commission Act, 1885," or so much thereof as is for the time being in force, and any enactment for the time being in force amending or substituted for the same, are hereby extended to the Persian coast and islands, with the adaptation following, namely:—

In those Acts the Consul-General is hereby substituted for a Supreme Court in a Colony.

42. The British Law Ascertainment Act, 1859," "The Foreign Law Ascertainment Act, 1861," or so much thereof as is for the time being in force, and any enactment for the time being in force amending or substituted for the same, are hereby extended to the Persian coast and islands, with the adaptation following, namely:—

In those Acts the Consul-General is hereby substituted for a Superior Court in a Colony.

PART X.—SUPPLEMENTAL PROVISIONS.

43.—(1) Subject to the control of the Secretary of State acting with the concurrence of the Commissioners of Her Majesty's Treasury, the Consul-General may, from time to time, with the previous sanction of the Governor-General of India in Council, make rules imposing fees leviable in respect of any proceedings in, or processes issued out of, any Court established under this Order.

(2) But a Court before which any matter is pending may, in any case, if it thinks fit, on account of the poverty of a party, or for any other reason, dispense in whole or in part with the payment of any fees chargeable in respect of such matter.

(3) Nothing in this Order shall affect any Order in Council for the time being in force under the Act of the 6 Geo. IV, cap. 87, or any Act amending that Act for prescribing a Table of fees to be taken by Consular Officers; and where a fee is taken under that Order, no fee shall be taken in respect of the same matter under this Order.

44.—(1) All fees, charges, expenses, costs, fines, damages, and other money payable under this Order, or under any Law made applicable by this Order, may, if no provision is made by any Law for the time being in force for the recovery of the same, be recovered by the Consul-General, or under his orders, by attachment and sale of the moveable property of the person by whom they are payable, and in case of deficiency by imprisonment in the civil gaol for a term not exceeding one month.

(2) Any bill of sale or mortgage, or transfer of property, made with the view of avoiding such attachment or sale, shall not be effectual to defeat the provisions of this Order.

(3) All fees, penalties, fines and forfeitures levied under this Order shall be paid

to the public account, and shall be applied in such manner as the Commissioners of Her Majesty's Treasury may direct.

45. Whenever an Acting Consul-General or Acting Judicial Assistant has commenced the hearing of any cause or matter, civil or criminal, he may, unless the Consul-General otherwise directs, continue and complete the hearing and determination thereof, notwithstanding that his authority to act as Consul-General or as Judicial Assistant has otherwise ceased by reason of the expiration of the time for which he was appointed to act, or by reason of the happening of any event by which his authority is determined.

46.—(1) If an officer of any Court established under this Order, employed to execute a decree or order, loses, by neglect or omission, the opportunity of executing it, then, on complaint of the person aggrieved and proof of the fact alleged, the Court may, if it thinks fit, order the officer to pay the damages sustained by the person complaining, or part thereof.

(2) The order may be enforced as an order directing payment of money.

47.—(1) If a clerk or officer of any such Court, acting under pretence of the process or authority of the Court, is charged with extortion, or with not paying over money duly levied or with other misconduct, the Court may, if it thinks fit, inquire into the charge in a summary way, and may for that purpose summon and enforce the attendance of all necessary persons as in a suit, and may make such order for the repayment of any money extorted, or for the payment over of any money levied, and for the payment of such damages and costs as the Court thinks fit.

(2) The Court may also, if it thinks fit, on the same inquiry, impose on the clerk or officer such fine, not exceeding 50 rupees (22·99 dollars) for each offence, as the Court thinks fit.

(3) A clerk or officer punished under this Article shall not, without the leave of the Court, be liable to a civil suit in respect of the same matter; and any such suit, if already or afterwards begun, may be stayed by the Court in such manner and on such terms as the Court thinks fit.

(4) Nothing in this Article shall be deemed to prevent any person from being prosecuted under any other British or British Indian law for any act or omission punishable under this Article, or from being liable under that other law to any other or higher punishment or penalty than that provided by this Article:

Provided that no person shall be punished twice for the same offence.

48. The Court shall have jurisdiction from time to time to make an order requiring a person to contribute, in such manner as the Court directs, to the support of his wife, or to the support of his or her child, whether legitimate or not, being, in the opinion of the Court, under the age of 16 years. Any such order may be made in a summary way, as if the neglect to provide for the support of such wife or child were an offence, and any failure to comply with any such order shall be deemed to be an offence, and shall be punishable with a fine not exceeding 10 rupees (4·59 dollars) for any one default, and the Court may direct any penalty imposed for such offence to be applied for the support of such wife or child in such manner as the Court thinks fit.

49. The Consul-General under this Order shall have power to make and alter Regulations (to be called Queen's Regulations) for the following purposes (that is to say):—

(1) For securing the observance of any Treaty or arrangement, for the time being in force, relating to any place to which this Order applies.

(2) For the peace, order, and good government of British subjects or British protected persons (so far as subject to this Order) within any such place in relation to matters not provided for by this Order.

(3) For requiring Returns to be made of the nature, quantity, and value of articles exported from, or imported into, his district, or any part thereof, by or on account of any British subject or British-protected person who is subject to this Order, or in any British ship, and for prescribing the times and manner at or in which, and the persons by whom, such Returns are to be made.

Any Regulations made under this Article shall, when allowed by a Secretary of State, and published as he directs, have effect as if contained in this Order; and any breach thereof shall be an offence punishable by fine not exceeding 100 rupees (45·97 dollars).

50. Any acts which, if done in the United Kingdom or in a British possession, would be an offence against any of the following Statutes of the Imperial Parliament, or Orders in Council, that is to say:—

"The Merchandize Marks Act, 1887."

"The Patents, Designs, and Trade-marks Acts, 1883 to 1888."

Any Act, Statute, or Order in Council for the time being in force relating to copyright, or to inventions, designs, or trade-marks.

Any Statute amending or substituted for either of the above-mentioned Statutes—

Shall, if done by a British subject, within the limits of this Order, be punishable as an offence against this Order, whether such act is done in relation to any property or right of a British subject, or of a foreigner or Persian subject, or otherwise, however:

Provided—

(1) That a copy of any such Statute or Order in Council shall be published by the Consul-General in his public office, and shall be there open for inspection by any person at all reasonable times; and a person shall not be punished under this Article for anything done before the expiration of one month after such publication, unless the person offending is proved to have had express notice of the Statute or Order in Council.

(2) That a prosecution by or on behalf of a prosecutor who is not a British subject shall not be entertained without the consent in writing of the Consul-General, who may withhold such consent unless he is satisfied that effectual provision exists for the punishment in Consular or other Courts of similar acts committed by the subjects of the State or Power of which such prosecutor is a subject, in relation to or affecting the interests of British subjects.

51. Where, by virtue of this Order or otherwise, any Imperial Act, or any Law in force in India, is applicable in any place to which this Order applies, such Act or Law shall be deemed applicable so far only as the constitution and jurisdiction of the Courts acting under this Order and the local circumstances permit, and for the purpose of facilitating the application of any such Act or Law, it may be construed with such alterations and adaptations not affecting the substance as may be necessary, and anything by such Act or Law required to be done by or to any Court, Judge, officer, or authority may be done by or to a Court, Judge, officer, or authority having the like or analogous functions, or by any officer designated by the Court for that purpose, and the seal of the Court may be substituted for any seal required by any such Act or Law; and in case any difficulty occurs in the application of any such Act or Law, it shall be lawful for a Secretary of State to direct by and to whom, and in what manner, anything to be done under such Act or Law is to be done, and such Act or Law shall, in its application to matters arising within the limits of this Order, be construed accordingly.

52. Judicial notice shall be taken of this Order, and of the commencement thereof, and of the appointment of the Consul-General or judicial assistant, and of the constitution and limits of the Courts and districts, and of Consular seals and signatures, and of any Rules and Regulations made or in force under this Order, and no proof shall be required of any of such matters.

53 Nothing in this Order shall deprive the Consul-General, or any officer subordinate to him, either as such or as Political Resident in the Persian Gulf, of the right to observe, and to enforce the observance of, or shall deprive any person of the benefit of any reasonable custom existing within the Persian coast and islands, unless this Order contains some express and specific provision incompatible with the observance thereof.

54. Nothing in this Order shall—

(i.) Affect any power or jurisdiction conferred by, or referred to in, the Act of the Governor-General of India in Council, entitled "The Foreign Jurisdiction and Extradition Act, 1879 (Act XXI of 1879);" or

(ii.) Affect any jurisdiction for the time being exerciseable by the Consul-General under any Act of the British Parliament other than the Foreign Jurisdiction Acts, 1843 to 1878; or

(iii.) Prevent any Consular Officer of Her Majesty within the Persian coast and islands from doing anything which Her Majesty's Consuls in the dominions of any State in amity with Her Majesty are, for the time being, by law, usage, or sufferance, entitled or enabled to do.

55. Criminal or civil proceedings pending at the commencement of this Order shall, from and after that time, be regulated by the provisions of this Order as far as the nature and circumstances of each case admit.

56. All judicial acts done before the passing of this Order within the Persian coast and islands by the Political Resident in the Persian Gulf, or by any officer subordinate to him and acting by his direction or with his approval, shall be deemed to be, and to have always been, as valid to all intents as if they had been done in accordance with law.

57. The Consul-General may exercise any power conferred on any Justice of the

Peace within Her Majesty's dominions by any Act of Parliament for the time being in force regulating merchant seamen or the mercantile marine.

58. If a question arises whether any place is or is not within the Persian coast and islands for the purposes of this Order, it shall be referred to the Consul General, and a certificate under his hand and seal shall be conclusive on the question, and shall be taken judicial notice of by the High Court of Bombay, and by any Court established under this Order.

59. Not later than the 31st day of March in each year, or such other day as the Secretary of State directs from time to time, the Consul-General shall send to the Governor-General of India in Council, for transmission to the Secretary of State, a Report on the operation of this Order up to the 31st day of December in the previous year, or such other date as the Secretary of State directs from time to time, showing for the last twelve months the number and nature of the proceedings, criminal and civil, taken under this Order, and the result thereof, and the number and amount of fees received, and containing an abstract of the list of registered British subjects and such other information, and being in such form as the Secretary of State from time to time directs.

60.—(1) A printed copy of this Order, and of all Rules of Procedure and other Rules for the time being in force under this Order, shall be kept open to inspection free of charge in the office of the Consul-General, and of each Court established under this Order.

(2) Printed copies thereof shall be sold within the Persian coast and islands at such reasonable price as the Consul-General from time to time directs.

And the Most Honourable the Marquis of Salisbury, and the Right Honourable Viscount Cross, two of Her Majesty's Principal Secretaries of State, and the Lords Commissioners of the Admiralty, are to give the necessary directions herein as to them may respectively appertain.

C. L. PEEL.

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The 11th February, 1890.

No. 193-*G.*—Surgeon G. J. H. Bell, M.B., Indian Medical Service (Bengal), Officiating Civil Surgeon of Bikanir, is granted privilege leave for forty-two days, with effect from the 20th January, 1890, or the subsequent date on which he may avail himself of the leave.

No. 200-*G.*—Mr. R. A. Simpson, Assistant District Superintendent of Police, 2nd class, Burma, is appointed to be an Assistant Commissioner of the 3rd class, in the Hyderabad Assigned Districts, with effect from the date of assuming charge.

The 13th February, 1890.

No. 203-*G.*—Lieutenant J. L. Kaye, officiating Squadron Officer, 1st Regiment, Central India Horse, officiated as 3rd Squadron Commander, in addition to his other duties, from the 12th September, to 30th October, 1888.

No. 205-*G.*—The following appointments are made in the Merwara Battalion, with effect from the date of assuming charge, consequent on the departure on leave of Captain G. A. Collins, Bengal Staff Corps, Wing Commander and 2nd in Command, and until further orders:—

Captain G H. J. Moore, Bengal Staff Corps, Wing Officer and Adjutant, to officiate as Wing Commander and 2nd in Command.

Lieutenant C. B. Baldock, Bengal Staff Corps, attached to the Battalion, to officiate as Wing Officer and Adjutant.

No. 207-*G.*—Surgeon G. S. Robertson, Indian Medical Service (Bengal), on special duty under the Foreign Department, is granted privilege leave for three months, with effect from the 17th February, 1890, or the subsequent date on which he may avail himself of the leave.

No. 213-*G.*—Mr. D. E. McCracken, Assistant to the General Superintendent of Operations for the Suppression of Thagi and Dacoity, is granted privilege leave for two months, with effect from the 12th February, 1890, or the subsequent date on which he may avail himself of the leave.

The 14th February, 1890.

No. 220-*G.*—The following changes are made in the graded list of the Political Department:—

Consequent on the grant of privilege leave to LIEUTENANT J. RAMSAY, Officiating Political Assistant of the 1st Class, and with effect from the 12th November 1889—

LIEUTENANT F. W. P. MACDONALD, Bengal Staff Corps, Officiating Political Assistant of the 2nd, to officiate as a Political Assistant of the 1st, Class.

CAPTAIN W. H. M. STEWART, Bengal Staff Corps, Officiating Political Assistant of the 3rd, to officiate as a Political Assistant of the 2nd, Class.

Consequent on the return from privilege leave of LIEUTENANT J. RAMSAY, Officiating Political Assistant of the 1st Class, with effect from the 25th November 1889—

LIEUTENANT F. W. P. MACDONALD, Bengal Staff Corps, reverts, from Officiating Political Assistant of the 1st, to Officiating Political Assistant of the 2nd, Class.

CAPTAIN W. H. M. STEWART, Bengal Staff Corps, reverts, from Officiating Political Assistant of the 2nd, to Officiating Political Assistant of the 3rd, Class.

Consequent on the reversion of MR. A. H. T. MARTINDALE to Officiating Political Agent of the 2nd Class, and with effect from the 27th November 1889—

CAPTAIN H. M. TEMPLE, Bengal Staff Corps, reverts, from Officiating Political Agent of the 2nd, to his substantive grade of Political Agent of the 3rd, Class.

LIEUTENANT W. C. R. STRATTON, Bengal Staff Corps, reverts, from Officiating Political Agent of the 3rd, to Officiating Political Assistant of the 1st, Class.

LIEUTENANT K. D. ERSKINE, Bengal Staff Corps, reverts, from Officiating Political Assistant of the 1st, to Officiating Political Assistant of the 2nd, Class.

LIEUTENANT S. F. BAYLEY, Bengal Staff Corps, reverts, from Officiating Political Assistant of the 2nd, to Officiating Political Assistant of the 3rd, Class.

Consequent on the grant of privilege leave to COLONEL W. J. W. MUIR, Bengal Staff Corps, Political Agent of the 1st Class, and with effect, unless otherwise stated, from the 2nd December 1889—

COLONEL A. W. ROBERTS, Bengal General List, Cavalry, Political Agent of the 2nd, to officiate as a Political Agent of the 1st, Class.

MAJOR C. E. YATE, C.S.I., C.M.G., Bombay Staff Corps, Political Agent of the 3rd, to officiate as a Political Agent of the 2nd, Class, with effect from the 16th December 1889.

Consequent on the return from furlough of CAPTAIN C. W. RAVENSHAW, Political Agent of the 3rd Class, and with effect from the 8th December 1889—

MR. E. G. COLVIN reverts, from Officiating Political Agent of the 3rd, to Officiating Political Assistant of the 1st, Class.

LIEUTENANT C. ARCHER, Bengal Staff Corps, reverts, from Officiating Political Assistant of the 1st, to Officiating Political Assistant of the 2nd, Class.

CAPTAIN G. F. CHENEVIX-TRENCH, Bombay Staff Corps, reverts, from Officiating Political Assistant of the 2nd, to Officiating Political Assistant of the 3rd, Class.

Consequent on the return from furlough of CAPTAIN M. J. MEADE, Political Agent of the 3rd Class, and with effect from the 18th December 1889—

CAPTAIN P. J. MELVILL, Bengal Staff Corps, reverts, from Officiating Political Agent of the 3rd, to Officiating Political Assistant of the 1st, Class.

LIEUTENANT J. RAMSAY, Bengal Staff Corps, reverts, from Officiating Political Assistant of the 1st, to his substantive grade of Political Assistant of the 2nd, Class.

LIEUTENANT M. A. TIGHE, Madras Staff Corps, reverts, from Officiating Political Assistant of the 2nd, to Officiating Political Assistant of the 3rd, Class.

Consequent on the grant of privilege leave to CAPTAIN H. L. RAMSAY, Political Agent of the 3rd Class, and with effect from the 25th December 1889—

CAPTAIN P. J. MELVILL, Bengal Staff Corps, Officiating Political Assistant of the 1st, to officiate as a Political Agent of the 3rd, Class.

LIEUTENANT J. RAMSAY, Bengal Staff Corps, Political Assistant of the 2nd, to officiate as a Political Assistant of the 1st, Class.

LIEUTENANT M. A. TIGHE, Madras Staff Corps, Officiating Political Assistant of the 3rd, to officiate as a Political Assistant of the 2nd, Class.

Consequent on augmentation, with effect from the 1st January 1890—

CAPTAIN I. MACIVOR, Bengal Staff Corps, Political Assistant of the 1st (Officiating Political Agent of the 3rd), to be a substantive Political Agent of the 3rd, Class.

MR. E. G. COLVIN, Officiating Political Assistant of the 1st, to officiate as a Political Agent of the 3rd, Class.

CAPTAIN P. J. MELVILL, Bengal Staff Corps, Political Assistant of the 2nd, to be a substantive Political Assistant of the 1st, Class. CAPTAIN MELVILL will continue to officiate as a Political Agent of the 3rd Class.

LIEUTENANT J. R. C. COLVIN, Bengal Staff Corps, Political Assistant of the 3rd, to be a substantive Political Assistant of the 2nd, Class, on the seconded list.

LIEUTENANT J. MANNERS SMITH, Bengal Staff Corps, Political Assistant of the 3rd, to be a substantive Political Assistant of the 2nd, Class, on the seconded list.

LIEUTENANT C. ARCHER, Bengal Staff Corps, Political Assistant of the 3rd (Officiating 2nd), to be a substantive Political Assistant of the 2nd, and to officiate as a Political Assistant of the 1st, Class.

LIEUTENANT K. D. ERSKINE, Bengal Staff Corps, Political Assistant of the 3rd (Officiating 2nd), to be a substantive Political Assistant of the 2nd, Class.

LIEUTENANT M. A. TIGHE, Madras Staff Corps, Officiating Political Assistant of the 2nd, to be a substantive Political Assistant of the 3rd, Class. LIEUTENANT TIGHE will continue to officiate as a Political Assistant of the 2nd Class.

CAPTAIN G. F. CHENEVIX-TRENCH, Bombay Staff Corps, Officiating Political Assistant of the 3rd, to be a substantive Political Assistant of the 3rd, and to officiate as a Political Assistant of the 2nd, Class.

LIEUTENANT W. M. CUBITT, Bengal Staff Corps, Assistant District Superintendent of Police in Baluchistan, to be a substantive Political Assistant of the 3rd, and tol officiate as a Political Assistant of the 2nd, Class.

Consequent on the grant of furlough to LIEUTENANT J. RAMSAY, Officiating Politica Assistant of the 1st Class, and with effect from the 2nd January 1890—

LIEUTENANT K. D. ERSKINE, Bengal Staff Corps, Political Assistant of the 2nd, to officiate as a Political Assistant of the 1st, Class.

LIEUTENANT S. F. BAYLEY, Bengal Staff Corps, Officiating Political Assistant of the 3rd to officiate as a Political Assistant of the 2nd, Class.

Consequent on the grant of privilege leave to LIEUTENANT C. ARCHER, Officiating Political Assistant of the 1st Class, and with effect from the 9th January 1890—

LIEUTENANT F. W. P. MACDONALD, Bengal Staff Corps, Officiating Political Assistant of the 2nd, to officiate as a Political Assistant of the 1st, Class.

CAPTAIN W. H. M. STEWART, Bengal Staff Corps, Officiating Political Assistant of the 3rd, to officiate as a Political Assistant of the 2nd, Class.

The substantive promotions of LIEUTENANTS ARCHER and ERSKINE, and the substantive appointments of CAPTAIN CHENEVIX-TRENCH and LIEUTENANT CUBITT are provisional, under the operation of article 109 of the Civil Service Regulations.

W. J. CUNINGHAM,
Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 10th February, 1890.

No. 684.—Mr. E. Gay, Comptroller and Auditor General and Head Commissioner of Paper Currency, is granted furlough without medical certificate for 1 year 7 months and 15 days, under Article 340, Civil Service Regulations, from the 16th April, 1890.

The 13th February, 1890.

No. 751.—The services of Mr. C. E. Crawley, Assistant Accountant General, Bengal, are temporarily placed at the disposal of the Government of the North Western Provinces and Oudh.

The 14th February, 1890.

No. 795.—Mr. W. Merrett, Deputy Post Master, Bombay, is appointed Presidency Post Master, Madras, *vice* Mr. S. Sullen, deceased.

PAPER CURRENCY.

The 12th February, 1890.

No. 775.—*Abstract of the Accounts of the Department of Issue of Paper Currency on the 31st January, 1890, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.*

CIRCLES OF ISSUE.	Whole Amount of Notes in Circulation.	RESERVE IN SILVER COIN AND BULLION.		
		Coin.	Bullion.	TOTAL.
	R	R	R	R
Calcutta .	6,56,57,855	2,20,93,330	10,36,720	2,31,30,050
Allahabad .	74,95,500	1,73,21,740	...	1,73,21,740
Lahore .	80,76,415	53,16,625	...	53,16,625
Bombay .	5,09,37,020	2,12,04,533	63,50,577	2,75,55,110
Kurrachee .	35,59,405	39,75,655	75,600	40,51,255
Madras .	2,30,53,305	1,07,01,340	20,000	1,07,21,340
Calicut .	10,48,315	5,53,700	...	5,53,700
Rangoon .	30,66,240	1,42,44,255	...	1,42,44,255
TOTAL .	16,28,94,055	9,54,11,178	74,82,897	10,28,94,075
Price paid for Government Securities of the nominal value of R6,25,31,100 held under Section 19 of the Act				5,99,99,980
GRAND TOTAL .				16,28,94,055

E. J. SINKINSON,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 14th February, 1890.

APPOINTMENTS.

STAFF CORPS.

No. 152.—The undermentioned officers having completed eighteen months' probationary service, are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to confirmation by the Secretary of State for India:—

Lieutenant Edmund Johnston Drummond, West Yorkshire Regiment, officiating Wing Officer, 2nd Battalion, 2nd (Prince of Wales' Own) Gurkha Regiment (The Sirmoor Rifles),—25th June, 1888.

Lieutenant Harry Arthur Hale Thompson, East Surrey Regiment, officiating Wing Officer, 1st Battalion, 2nd (Prince of Wales' Own) Gurkha Regiment (The Sirmoor Rifles),—31st July, 1888.

FURLOUGH AND LEAVE.

No. 153.—The undermentioned officers are granted furlough out of India:—

Colonel B Lovett, C.B., C.S.I., R.E., Superintending Engineer, 2nd class, temporary 1st class, Military Works Department, (p. a.) for one year, under rule IX of the regulations of 1868.

Lieutenant F. W. Repton, Bengal Staff Corps, Deputy Assistant Commissary General, 1st class, (p.a.) for one year and 182 days, under rule I of the regulations of 1875.

Lieutenant H B. Stanford, R.A., Ordnance Officer, 3rd class, (m. c.) for six months, under Art. 689, Army Regulations, India, Vol. I, Part I.

No. 154.—The undermentioned officer is granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India:—

Captain and Brevet Major F. H. R. Drummond, Bengal Staff Corps, 11th (Prince of Wales' Own) Regiment of Bengal Lancers, Inspector of Cavalry, Punjab States, for 270 days. Pension Service—16th year commenced 11th February, 1890.

No. 155.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty:—

Lieutenant G F. Rowcroft, Bengal Staff Corps, 15th (The Ludhiana Sikh) Regiment of Bengal Infantry, for one year. Pension Service—11th year commenced 13th August, 1889.

Lieutenant E. L. Williams, Bengal Staff Corps, 20th (The Duke of Cambridge's Own Punjab) Regiment of Bengal Infantry, for one year. Pension Service—5th year commenced 9th May, 1889.

Lieutenant M. B. Roberts, Bengal Staff Corps, 2nd Battalion, 3rd Gurkha Regiment, for one year. Pension Service—5th year commenced 23rd May, 1889.

No. 156.—The leave granted to Major R. C. B. Lawrence, 1st Dragoon Guards, District Staff Officer, 1st class, in G. G. O. No. 729 of 1889, has been commuted by the Secretary of State for India to leave out of India, (m. c.) for six months, under Art. 689, Army Regulations, India, Vol. I, Part I.

No. 157.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India:—

Colonel R. E. K. Money, Bengal Staff Corps, (p. a.) till 17th February, 1891.

Colonel J. B. Smith, Bengal Staff Corps, (p. a.) for six months.

Lieutenant-Colonel W. V. Ellis, Bengal Staff Corps, (p a.) for six months.

Major G. L. R. Richardson, Bengal Staff Corps, (u. p. a.) for one month.

Lieutenant J. T. Evatt, Bengal Staff Corps, (m. c.) for two months.

Lieutenant H. E. Boileau, Bengal Staff Corps, (m. c.) for three months.

No. 158.—Colonel A. Fitzgerald, General List Infantry, is permitted to reside out of India under Article 738 (*a*), Army Regulations, India, Vol. I, Part I. Pension Service—31st year commenced 6th October, 1889.

PROMOTIONS.

No. 159.—Under the provisions of the Royal Warrant of the 10th November, 1881, the names of the following officers are moved up on the Indian Gradation List, in consequence of the transfer to the Unemployed Supernumerary List, on the 29th December, 1889, of Major-General S. Black, C.S.I., Bengal Staff Corps, whose name is borne on the list of Lieutenant-Generals of the Indian Army:—

Major-General R. Q. Mainwaring, Madras Staff Corps, is placed on the list of Lieutenant-Generals.

Colonel H. C. Menzies, Madras Staff Corps, is placed on the list of Major-Generals.

No. 160.—The following promotions are made, subject to Her Majesty's approval:—

BENGAL STAFF CORPS.

Captains to be Majors.

Henry Macan Mason,—8th February, 1890.

Duncan Chesney,—9th February, 1890.

COLONEL'S ALLOWANCE.

No. 161.—Lieutenant-General George Tomkyns Chesney, K.C.B., C.S.I., C.I.E., Royal (late Bengal) Engineers, is admitted to the Colonel's allowance, *vice* Field Marshal Lord Napier of Magdala, G.C.B., G.C.S.I., deceased. Dated 14th January, 1890.

NATIVE ARMY.

No. 162.—*19th (Punjab) Regiment of Bengal Infantry*—

Jemadar Lál Khan to be Subadar, and Havildar Bahádur to be Jemadar, *vice* Kádir-dád, transferred to the pension establishment, with effect from the 1st January, 1890.

No. 163.—*27th (Punjab) Regiment of Bengal Infantry*—

Jemadar Hayát to be Subadar, and Color-Havildar Sharat-din to be Jemadar, *vice* Bishn Das, transferred to the pension establishment, with effect from the 10th July, 1889.

Jemadar Nihál Singh to be Subadar, and Color-Havildar Gul-baz to be Jemadar, *vice* Ganesha, deceased, with effect from the 4th October, 1889.

No. 164.—*1st Battalion, 1st Gurkha Regiment*—

Jemadar Dilap Singh Thápa to be Subadar and Havildar Súrbír Thápa to be Jemadar, *vice* Rám Giri, transferred to the pension establishment, with effect from the 1st November, 1889.

RETIREMENTS.

No. 165.—Honorary Captain and Deputy Commissary William John Routleff, Commissariat Department, is permitted to retire from the service, with effect from the 8th February, 1890.

REWARDS.

ORDER OF BRITISH INDIA.

No. 166.—The Governor General in Council is pleased to make the following promotion in and admission to the Order of British India, with effect from the date specified:—

BOMBAY.

To the 1st class, with the title of "Sardar Bahadur."

Subadar-Major Jagan Nath Pande, *Bahadur*, 25th Regiment (3rd Battalion, Rifle Regiment) of Bombay Infantry, *vice* pensioned Subadar-Major Babaji Morusker, *Sardar Bahadur*, deceased,—5th December, 1889

To the 2nd class, with the title of "Bahadur"

Subadar Dhaku Kubre, 25th Regiment (3rd Battalion, Rifle Regiment) of Bombay Infantry, *vice* Subadar-Major Jagan Nath Pande, *Bahadur*, promoted,—5th December, 1889.

ORDER OF MERIT.

No. 167.—In continuation of G. G. O. No. 787 of 1886, it is notified that Sepoys Ram Ruch Lál and Bisesar Tiwari, 4th Regiment of Bengal Infantry, having been promoted to the rank of Naick from a date anterior to the act of valour, as an additional reward for such act, will be held to have been admitted to the Order of Merit in the rank of Naick.

MILITARY WORKS DEPARTMENT.

PROMOTIONS.

No. 168.—The following promotions are made in the Engineer Establishment of the Military Works Department, with effect from the dates specified :—

NAME.	From	To	Nature of promotion.	With effect from
Lieutenant J. A. Gibbon, R.E.	Assistant Engineer, 1st grade, sub. *pro tem.*	Assistant Engineer, 1st grade.	Permanent .	4th January, 1890.
Lieutenant E. R. B. Stokes-Roberts, R.E.	Assistant Engineer, 2nd grade, sub. *pro tem.*	Assistant Engineer, 2nd grade.	Permanent .	4th January, 1890.
Lieutenant A. L. Swainson, R.E.	Assistant Engineer, 1st grade, sub. *pro tem.*	Assistant Engineer, 1st grade.	Permanent .	21st January, 1890.
Lieutenant C. R. Stevens, R.E.	Assistant Engineer, 2nd grade, sub. *pro tem.*	Assistant Engineer, 2nd grade.	Permanent .	21st January, 1890.

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 8th February, 1890.

No. 61.—Lieutenant R. E. Tomlin, R.E., is appointed to the Public Works Department as Assistant Engineer, 2nd grade, and is posted to State Railways.

No. 62.—The undermentioned Royal Engineer Officers are posted to Establishment under the Director General of Railways for employment on the Frontier Railway Survey :—

Lieutenant T. B. Moore, Assistant Engineer, 2nd grade.

Lieutenant R. E. Tomlin, Assistant Engineer, 2nd grade.

2. The portion of Public Works Department Notification, No. 327, dated 24th October, 1889, relating to Lieutenant T. B. Moore, R.E., is hereby cancelled.

No. 63.—With reference to Public Works Resolution, No. 355, dated the 8th February, 1890, the services of the undermentioned officers of the lists under the Government of India, are temporarily placed at the disposal of the Military Department for employment in the Military Works Department :—

Mr. R. H. Tickell, Executive Engineer, 4th grade, *temporary rank*, Rajputana and Central India.

Rai Sahib Rajeswar Mittra, Assistant Engineer, 1st grade, Rajputana and Central India.

Major H. C. Fox, R.E., Executive Engineer, 1st grade, Hyderabad.

Mr. E. G. Stanley, Assistant Engineer, 2nd grade, Hyderabad.

Mr. W. Causley, Honorary Assistant Engineer, 1st grade, Hyderabad.

No. 64.—CORRIGENDUM.—In Notification No. 390, dated the 13th December, 1889, appointing Mr. H. Martindell and Babu Nogendronath Mookerjee, Passed Students, Seebpore College, to the Public Works Department, *for* Apprentice Engineers, *read* Assistant Engineers, 3rd grade.

The 10th February, 1890.

No. 65.—Mr. I. S. Sherlock-Hubbard, Examiner of Public Works Accounts, Central Provinces, is granted furlough out of India for two years, under Article 371 of the Civil Service Regulations.

No. 66.—Mr. E. A. Dennys, Examiner of Accounts, attached to the Office of the Examiner of Public Works Accounts, Punjab, is appointed Examiner of Public Works Accounts, Central Provinces.

No. 67.—Mr. H. Phillips, Assistant Engineer, 1st grade, State Railways, whose services were temporarily lent to the Government of Madras, is transferred to Establishment under the Chief Commissioner of Burma for employment on Railways.

No. 68.—Mr. W. D. Barrow, Executive Engineer, 4th grade, temporary rank, is transferred from Establishment under the Government of Punjab, to that under the Director General of Railways, for employment on the North-Western Railway, with effect from the 18th January, 1890.

No. 69.—Mr. F. G. Heaven, Deputy Examiner of Accounts, attached to the Office of the Examiner of Public Works Accounts, North-Western Provinces and Oudh, is granted furlough out of India for nine months, under Article 340 of the Civil Service Regulations.

No. 70.—The following officers officiated during the periods noted against their names as Examiner, Public Works Accounts, North-Western Provinces and Oudh, in consequence of the absence on two months' privilege leave of Mr. D. C. Gordon :—

Mr. F. E. Heaven, Deputy Examiner, from the 25th October to the 10th November, 1889.

Mr. W. F. Barrow, Examiner of Accounts, from the 11th November to the 5th December, 1889.

Mr. J. L. Macpherson, Examiner of Accounts, from the 6th to the 24th December, 1889.

Messrs. Barrow and Macpherson officiated in class III of Examiners.

The 11th February, 1890.

No. 71.—With reference to Public Works Department Notification, No. 16 of 10th January, 1890, the extension of the Sind-Sagar Branch of the North-Western Railway from Mianwali to Mari, near Kalabagh, is placed under Mr. J. R. Bell, Engineer-in-Chief of the Frontier Railway Survey.

No. 72.—Mr. A. Greenlees, Assistant Engineer, 1st grade, State Railways, is permitted at his own request to resign his appointment in the Public Works Department.

The 12th February, 1890.

No. 73.—ERRATUM.—In schedule E, containing the names of the Superior Revenue Establishment not posted to Railway Cadres, published under Public Works Department Notification No. 312, dated 11th October, 1889—

for

MANAGEMENT.

NAME.	How employed.	Grading.	Consolidated Civil pay excluding personal allowance.	Personal allowance.	REMARKS.
Mookerjee, Ramgotty .	Nalhati State Railway .	Class III, grade 2	400	...	Retires shortly.

read

MANAGEMENT.

NAME.	How employed.	Grading.	Consolidated Civil pay excluding personal allowance.	Personal allowance.	REMARKS.
Mookerjee, Ramgotty .	Nalhati State Railway .	Class II, grade 4 .	600	50	

No. 74.—The date of permanent promotion to Executive Engineer, 3rd grade of the undermentioned officers attached to State Railways, is antedated to 10th June, 1887:—

Mr. H. S. Harington.
" T. Michell.
" G. Moyle.
" T. E. Curry.
" J. S Brown.
" H. C. Knox.
" G. A. Anderson.

No. 75.—Mr. E. J. Neuville, Deputy Examiner of Accounts, attached to the Office of the Examiner of Public Works Accounts, Burma, is granted furlough out of India for two years, under Article 371 of the Civil Service Regulations.

The 13th February, 1890.

No. 76.—Mr. C. W. E. Henslowe, Executive Engineer, 1st grade, State Railways, is, at his own request, permitted to retire from the service of Government, with effect from the 23rd January, 1890.

No. 77.—The following is published for general information:—

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL.

No. 355 G., dated Calcutta, the 8th February, 1890.

RESOLUTION—By the Government of India, Public Works Department.

Read again—

Public Works Department Resolution No. 1450—72G. dated 29th November, 1881.

Read also—

Military Department No 1815 M. W., dated 10th September, 1889 and enclosures.

Army Circulars, India, dated 31st October, 1889, Clause 175.

Public Works Department No. 3496—9G., dated 12th December, 1889, to Chief Commissioner, Burma; Agents, Governor-General, Rajputana and Central India; Resident, Hyderabad, Chief Commissioner, Central Provinces.

Public Works Department No. 3609-G, dated 20th December, 1889, to Government of Bombay, and No 38 G., dated 7th January, 1890, to the Government of Madras.

Telegram No G-16, dated 13th January, 1890, to Government of Bombay.

Telegram No G-17, dated 13th January, 1890, to Chief Commissioner, Burma.

RESOLUTION.—In accordance with the orders now read, certain Public Works divisions and sub-divisions of the Presidencies of Madras and Bombay and of the Local Administrations of Burma, the Central Provinces, Rajputana and Central India, and Hyderabad, as noted in the schedule appended to this Resolution, have been transferred to the charge of the Inspector-General of Military Works, under the control of the Government of India, in the Military Department.

2. This transfer will have effect from the 1st January, 1890, except in the case of the works in Burma, which will be transferred with effect from the 1st April next. The transfer of the establishment of all classes will have effect from the same date.

3. The accounts of the transferred works will be, for the present, prepared and submitted as heretofore, but the military works will, from the dates named above, be debited with the actual cost of the establishment transferred with the works instead of with the percentage on the

works expenditure. The method for calculating the charge on account of the services rendered by the Examiner's Office Establishment is being separately discussed.

ORDER.—Ordered, that the above Resolution be communicated to the Military Department, forwarded to the Local Governments and Administrations noted in the margin, and that it be published in the *Gazette of India*.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Accountant General, Public Works Department.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Government of India.

Enclosure to Public Works Department No. 355-G. of 1890.

Works of certain Divisions and Sub-Divisions of the Public Works Department transferred to control of Military Department.

MADRAS.

Military Works at Madras, Pallavaram, Poonamalli and Vellore.

Military Works at Bangalore, Wellington and Bellary.

BOMBAY.

Military Works at Bombay, Poona-Kirkee, Karachi, Hyderabad (Sindh), Jacobabad and Aden.

BURMA.

The Mandalay Garrison Division.

Rangoon Garrison Sub-Division, and Rangoon Special Defences.

CENTRAL PROVINCES.

Military Works at Kampti, Sitabaldi and Asirgarh.

RAJPUTANA AND CENTRAL INDIA.

Mhow Division with the Water Works and Civil Works, Nasirabad Sub-Division of the Military Works Division.

HYDERABAD.

Secundrabad Division.

Enclosure to Public Works Department No. 355-G. of 1890.

No. 63, dated 8th January, 1890.

NOTIFICATION—By the Government of India, Public Works Department.

With reference to Public Works Resolution No. 355, dated the 8th February, 1890, the services of the undermentioned officers of the lists under the Government of India are temporarily placed at the disposal of the Military Department for employment in the Military Works Department:—

Mr. R. H. Tickell, Assistant Engineer, 1st grade, Rajputana and Central India.
Mr. Rajeswar Mittra, Assistant Engineer, 1st grade, Rajputana and Central India.
Major H. Fox, R.E., Executive Engineer, 1st grade, Hyderabad.
Mr. E. G. Stanley, Assistant Engineer, 2nd grade, Hyderabad.
Mr. W. Causley, Honorary Assistant Engineer, 1st grade, Hyderabad.

The 14th February, 1890.

No. 78.—Public Works Department Notification No. 397, dated 20th December, 1889, is cancelled.

The following promotions and reversion are made in the Superior Accounts Branch:—

NAMES.	From	To	With effect from
Mr. F. E. Godfrey	Examiner, class IV, grade 2, permanent.	Examiner, class IV, grade 1, permanent.	8th November, 1889.
Mr. W G Bayly Lieutenant-Colonel H. R. LeM. Carey, S C.	Examiner, class IV, grade 1, temporary.		
Mr. D. W. McPherson	Examiner, class IV, grade 2, sub. *pro tem.*	Examiner, class IV, grade 2, permanent.	8th November, 1889.
Captain E. A. Waller, R.E.	Examiner, class IV, grade 3, permanent.	Examiner, class IV, grade 2, sub. *pro tem.*	8th November, 1889.
Major H. Clarke, R.E.	Examiner, class IV, grade 3, permanent.	Examiner, class IV, grade 2, sub. *pro tem.*	29th November, 1889.
Mr. E. H Johns	Examiner, class IV, grade 3. sub *pro tem.*	Examiner, class IV, grade 3, permanent.	8th November, 1889.
Mr. R. A. English	Examiner, class IV, grade 3, temporary.	Examiner, class IV, grade 3, sub. *pro tem.*	8th November, 1889.
Mr. F. F. Hensley	Examiner, class IV, grade 3, temporary.	Examiner, class IV, grade 3, sub. *pro tem.*	29th November, 1889.
Mr. F. Rawson	Deputy Examiner, 1st grade, permanent.	Examiner, class IV, grade 3, temporary.	30th November, 1889.
Mr. C. R. T. Balston	Deputy Examiner, 1st grade, permanent.	Examiner, class IV, grade 3, temporary.	4th December, 1889.
Mr. C. R. T. Balston	Examiner, class IV, grade 3, temporary.	Deputy Examiner, 1st grade, permanent.	20th January, 1890.
Mr. W. E. Curry	Deputy Examiner, 1s grade, sub. *pro tem.*	Deputy Examiner, 1st grade, permanent.	8th November, 1889.
Mr. G. H. LeMaistre	Deputy Examiner, 2nd grade, permanent.	Deputy Examiner, 1st grade, sub *pro tem.*	8th November, 1889.
Mr. G. H. LeMaistre	Deputy Examiner, 1st grade, sub *pro tem.*	Deputy Examiner, 1st grade, permanent.	4th December, 1889.
Mr. S. K L. Yeats	Deputy Examiner, 2nd grade, permanent.	Deputy Examiner, 1st grade, sub. *pro tem.*	29th November, 1889.
Mr. R. C. F. Volkers	Deputy Examiner, 2nd grade, permanent.	Deputy Examiner, 1st grade, sub. *pro tem.*	4th December, 1889

No. 79.—The Right Honourable the Secretary of State has sanctioned the execution, from borrowed funds, of the work in connection with the conversion of the Chenab Canal project in the Gujranwala District of the Punjab, from an inundation to a perennial canal.

The notification is published for general information.

—	Sanction by Secretary of State to original project.				Secretary of State's Sanction to the conversion of the project from an inundation to a perennial Canal				Remarks.
	Direct	Indirect.	Despatch.		Direct.	Indirect.	Despatch.		
			No.	Date.			No.	Date.	
Punjab. Chenab Canal Project	29,35,589	1,23,885	45 P. W.	28th Aug. 1884.	99,85,000	3,89,591	2 P. W.	9th Jan., 1890.	The present sanction is in supersession of the sanction accorded in despatch No. 45 P. W., of 28th August, 1884.

No. 80.—Mr. A. Muirhead, District Traffic Superintendent, is promoted from class III, grade I, to class II, grade IV, of the Superior Revenue Establishment of State Railways, with effect from the 1st January, 1890.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Govt. of India

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 15, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 12th October, 1889.

From the 9th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 2nd November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum. R	a.	p
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Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page 2 pice.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India

BANK OF BENGAL.

NOTICE.

Calcutta, the 8th February, 1890.

Mr. R. L. Biss, Chief Accountant and Deputy Secretary, having retired from the Bank's service, the Directors have been pleased to make the following change in the Establishment —

Mr. F. T. Lewis, Superintendent, Public Debt Office, to officiate as Chief Accountant and Deputy Secretary.

By Order of the Directors,
W. D. CRUICKSHANK,
Secretary & Treasurer.

ADMINISTRATOR GENERAL OF BENGAL.

Notices of deaths sent to the Administrator General of Bengal under Section 64 of Act II of 1874.

Name of deceased.	Place of death.	Date of death.	By whom and when death reported.	REMARKS.
J. Rogers . .	Guilkena Hospital of the Bengal-Nagpore Railway.	10th December, 1889 .	Deputy Commissioner of Singhbhum, on the 20th December, 1889.	Intestate. Assets not known. No application for administration.
Mrs. Sarah Valentine Chapman.	Kumaon . . .	30th December, 1889 .	Assistant Commissioner of Naini Tal, on the 11th January, 1890.	Intestate. No property left. Next-of-kin—Mrs. Harris and other children.
J. H. Young, Engineer, S.S. *Marwari.*	On the river in Assam — was drowned.	18th November, 1889 .	Officiating Judge of Assam Valley District, on the 9th January, 1890.	Intestate. Assets about R70-14. Next-of-kin—father in Glasgow.
Epiphan Seistan. .	Rai Ghati, District Saharunpore.	3rd September, 1889 .	District Judge of Agra, on the 9th January, 1890.	Will left. F. Seistan, nephew and adopted son, has applied for letters of administration to the Court of the District Judge of Agra. Citations issued. Assets R14,490.
Henry LeMesurier .	Darjeeling . .	28th December, 1889.	Officiating District Judge of Dinagepore, on the 22nd January, 1890.	Intestate. Assets about R254-13.6. Father in Canada. Nearest relative in India, Mr. G. G. LeMesurier, Poomong, Darjeeling.
Dr. J. B. Briscoe .	Darjeeling. . .	12th January, 1890 .	Officiating District Judge of Dinagepore, on the 23rd January, 1890.	Will left. Assets about R9,000. Widow sole executrix under the will has applied for probate to the Court of the Deputy Commissioner of Darjeeling.
T. Gordon Stoker, late Manager of the Budderpore Tea Estate, Cachar.	Kingston, Ireland .	7th December, 1889 .	Deputy Commissioner of Cachar, on the 21st January, 1890.	Will left in England. Property of small value in the possession of Mr. W. L Clark, Cachar. No application for administration.
Arthur Arnel, Driver, North-Western Railway.	Sibi	13th December, 1889 .	Political Agent, Thal Chotiali, on the 27th January, 1890.	Intestate. Property not known. No application for administration.

L. P. D. BROUGHTON,
Administrator General of Bengal.

ADMINISTRATOR GENERAL'S OFFICE,
1, COUNCIL HOUSE STREET,
CALCUTTA,
The 14th February, 1890.

Statement of the Affairs of the Bank of Bengal for the week ending 11th February, 1890.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid up				2,00,00,000	0	0
Reserve Fund				58,00,000	0	0
Public Deposits at Head Office .	84,21,101	3	2	1,87,19,674	6	1
Public Deposits at Branches .	1,02,98,573	2	11			
Other Deposits at Head Office and Branches				3,02,10,443	3	10
Bank Post Bills, &c. . .				4,86,545	6	1
Sundries				9,63,519	3	11
RUPEES .				7,61,80,182	3	11

ASSETS.	R	a.	p.	R	a.	p.
Government Securities . . .				20,28,940	0	0
Other authorised Investments . .				70,00,296	0	0
Loans on Government and other authorised Securities . . .				1,56,52,754	9	3
Accounts of Credit on Government and other authorised Securities .				1,06,63,753	4	1
Bills discounted and purchased .				1,99,39,279	8	11
Balances with other Banks . .				6,86,706	0	5
Bullion				1,73,814	10	6
Dead Stock				12,26,410	2	1
Stamps				13,186	11	0
Sundries				3,14,519	15	7
				5,77,19,660	13	10
Cash and Currency Notes at Head Office .	63,09,868	12	3	1,84,60,521	6	1
Cash and Currency Notes at Branches .	1,21,50,652	9	10			
RUPEES .				7,61,80,182	3	11

By Order of the Directors,

BANK OF BENGAL,
Calcutta, the 13th February, 1890.

F. T. LEWIS,
Offg. Chief Accountant.

W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 10 per cent.

Percentage 36·6.

Statement of Silver Balance in the Calcutta Mint for the week ending 12th February, 1890.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 5th February, 1890 . .	12,42,003	
Value of Government silver in the Mint on the same date . .	6,46,093	18,88,096
ADD—		
Silver received by the Mint during the week on account of the Currency Department	...	
Ditto ditto Government	1,99,112	1,99,112
		20,87,208
DEDUCT—		
New coin paid to Reserve Treasury during the week .	2,66,000	
Petty items issued for miscellaneous purposes	15,704	2,81,704
Balance on the evening of the 12th February, 1890 . .	...	18,05,504
The Balance comprises—		
Silver held on account of the Currency Department .	12,16,448	
Ditto ditto Government	5,89,056	18,05,504
There is in addition awaiting assay—		
Bullion belonging to Private Individuals . . .	3,86,101	
Ditto ditto Government	...	3,86,101

A. W. BAIRD, *Lieut.-Colonel, R.E.,*
Master of the Mint

CALCUTTA MINT,
The 13th February, 1890.

CURRENCY NOTES.

The following Currency Note is stated to have been destroyed, and payment of its value has been claimed by the person whose name is placed against the number; any other person claiming a right to it, is warned to communicate at once with the undersigned:—

Rangoon Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regr. No. 1889-90.	No. of Note.	Value. R	Name of Claimant.
W12 . Q	9—05196 .	1,000	Moung Tun Gywe, Myouk, Bhamo.

FRED. ATKINSON,
Asst. Comptroller, Paper Currency.

RANGOON,
The 6th February, 1890.

SURVEY OF INDIA DEPARTMENT—REVENUE BRANCH.

NOTIFICATION.

Calcutta, the 7th February, 1890.

No. 1.—Mr. J. Smith, Assistant Surveyor, 2nd grade, is granted privilege leave for three months from 1st January, 1890, under Article 291 of the Civil Service Regulations.

CHAS. STRAHAN, *Lieut.-Col., R.E.,*
Offg. Deputy Surveyor-General,
In charge, Revenue Branch, Survey of India.

AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, BRITISH BALUCHISTAN.

NOTIFICATION.

Quetta, the 6th February, 1890.

No. 535.—Under the provisions of the Measures of Length Act, II of 1889, the Agent to the Governor-General and Chief Commissioner in British Baluchistan is pleased to direct that the public servants mentioned in the Schedule herto annexed, who have been supplied with certified measures under the said Act, shall have charge of the said measures for the purposes of the said Act.

The Schedule.

The First Assistant to the Agent to the Governor General for the time being;
The Political Agent, Thal Chotiali, for the time being;
The Political Agent, Quetta and Pishin, for the time being;
The Native Assistant to the Agent to the Governor-General, Sibi, for the time being.

By Order,

E. G. COLVIN,
First Asst. to the Govr.-Genl.'s Agent in Baluchistan.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 5th February, 1890.

No. 547-*G.*—Lieutenant S. F. Bayley, Assistant to the Governor-General's Agent and to the General Superintendent of Operations for the Suppression of Thagi and Dacoity in Rajputana, returned to duty on the forenoon of the 29th January, 1890, from the privilege leave granted him in this Office Notification, No. 277, dated 17th idem.

The 8th February, 1890.

No. 610-*G.*—Senior Hospital Assistant No. 126, Ghulam Nabi, attached to the Deoli Irregular Force, was granted six months' leave on medical certificate, under paragraph 1713-B. of the India Army Regulations, Volume II (Discipline), from the 1st February, 1890.

By Order,

L. IMPEY, *Lieut.,*
for *First Asst. Agent to the Govr.-Genl., Rajputana.*

Ajmere, the 11th February, 1890.

No. 224-*C.*—Colonel F. W. Boileau, Commandant, Deoli Irregular Force, is granted privilege leave for thirty days, with effect from the 22nd February, 1890.

By Order,

E. A. FRASER, *Major,*
First Asst. Agent to the Govr.-Genl., Rajputana.

NORTH-WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 4th February, 1890.

No. 3.—Mr F. D. Couchman, Assistant Engineer, 1st grade, passed the Professional Examination prescribed in paragraphs 9 to 11, Chapter II, Volume I of the Public Works Department Code, on the 10th December, 1889.

W. A. J. WALLACE, *Colonel, R E.,*
Director, N.-W. Railway.

TREASURE TROVE.

NOTICE.

It is hereby notified under Section 5 of the Indian Treasure Trove Act (VI of 1878), that on the 28th September, 1889, thirty Dasarikattu rupees were found by one Bhupati Lachumayya and others of Bhupati Lakshmipuram on the public path in the street of the village of Bhupati Lakshmipuram, Varanasi Khandam, Parlakemedi Taluq, Ganjam District, Madras Presidency.

All persons claiming the said treasure or any part thereof are hereby required to appear personally or by duly authorized agents before the Collector of Ganjam, on Monday, the 2nd June, 1890, in order to the matter being enquired into and determined in accordance with the provisions of the said Act.

A. W. B. HIGGENS,
Actg. Collector of Ganjam.

CHATRAPUR,
The 18th January, 1890.

NOTICE.

The following Charts have been published by the Admiralty, and can be obtained from their Chart Agent, Mr. J. D. Potter, 31, Poultry, London:—

No.	Scale.	Title.
1272	M=2·0	Coast of Tenasserim:—Approaches to Yé River. Published November, 1889.
838	M=1·5	Andaman Isles:—Andaman Strait. Published November, 1889.

ANTH. GWYN,
Director of the Indian Marine.

MARINE SURVEY OFFICE,
BOMBAY,
The 3rd February, 1890.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 12th February, 1890.

No. 10320.—Mr. J. W. Barwise assumed charge of the Central India Circle on the 5th February, 1890, afternoon.

A. U. FANSHAWE,
Dir. Genl. of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on 11th February, 1890

Ainslie, J. H.	Cohen, A. M.	McNutty, J. H.
Ashmore, W. C.	Glyn, C.	Simpson, G. T.
Butler, Darley & Co	Kustermann, S. & Co.	Watson, W.

Letters marked "Care of Post Office"

Ardesher, C.	Glover, W. E.	McSmith, D.
Babonau, E. Hugh.	Godwin, George.	Mifsud, George.
Baldwin, W. H.	Green, W. W	Morshead. L.
Baragerey, L.	Hamilton, C. J.	Murphy, John.
Barker, F. W.	Hamilton, J. R.	Newby, C. R. A.
Baxter, Mrs.	Handcock, J. G.	Ogden, J.
Belitski, R.	Hardy, Mrs. M.	O'Mealy, Capt.
Berkeley, C M.	Hawksworth, Mrs.	D'Oyly.
Bery, Adolph.	Henderson, W. H.	Penn, Mrs.
Boland, J.	Hewett, F. J	Platts, Mrs. S. K
Broomsgrove, F.	Hilton, R W.	Powell, F.
Brown, W.	Horus, Miss M. L.	Prenter, Miss.
Brunton, Mrs. J.	Hunter, H. C.	Rennard, J R.
Carbery, Lady.	Jackson, T.	Rennrick, F. B. M.
Chatterton, J.	Johannessen, O. C.	Robinson, G.
Close, H.	Keane, J J.	Rosenstern, Otto.
Comar, Mrs. A.	Kennard, F.	Roskell, Richard.
Cooper, W.	Keogh, Mrs M. A.	Rubie, Phil. C.
Courage, R.	Klaymer, Mr.	Sano, T.
Davis, Mrs G.	Lach, R.	Searle, F. W.
DePalma, Urbans.	Lamb, E G.	Sheumon, John.
Dickson, Mrs. E.	Langer, J. O.	Shrewsbury, Miss.
Douglas, G. P. H.	Lindeman, L. K.	Shworth, T. K.
Drakeford, A.	Linton, C. E.	Sisam, Rev. W. B.
Duclere, G P.	Livesey, Thomas.	Skinner, R. H.
Dunlo, Viscount.	Livewright, R.	Smith, M. O.
Dymond, G. F.	Lloyd, Willis	Smith, Mrs. Thomas.
Elliott, K.	Long, W.	Smith, W.
Filleul, Rev. S. E. V.	Mackenzie, J.	Taylor, C.
Fisk, F M	MacMaster, Donald.	Thomas, G. T.
Flack, F. F.	Major, A.	Thompson & Co.
Flaherty, O. H.	Mann, E. H.	Thompson, G.
Fletcher, Neil.	Manual, A. M.	Thomson, Captain
Forshaw, H.	Mathewson, F.	W. A.
Fraiser, H. C.	Matthews, J. R.	Uphill, T.
Fraiser, Miss F.	Maxwell. Sir J. S.	Ursite, Johan.
Francis, A. M.	May, J. J.	Waddell, Alex.
Francis, E. S. L.	Mayes, W. H.	Walter, Amherst.
Gallwey, C. H.	McAdoo, Mr.	Walter, F.
Gantzman, Charles.	McKenzie, Mrs. D.	Webster, Mrs.
Gellett, Cecil S.	McNair, Miss.	

Registered Letters.

Broomsgrove, F.	James, L. E.	Marsland, W.
Edwards, C.	MacLeod, D. J.	Smith, M. Oswald.
Guiseppe, Celestini.		

Unclaimed Letters held in the Barrackpore Post Office on the 10th February 1890.

Baker, E	Chutterberg, Col. T.	Lloyd, W.
Balfour, H. T.	Dubery, E.	Mertan, C. W.
Bruce, A.	Ferguson, H. F.	Palore, L.
Burst, G. H.	Harding, H. R.	Thompson, Jas.
Chadburn, Mrs. J. E.		

E. HUTION,
Presidency Postmaster, Calcutta

The 15th February, 1890.

SEA AND FOREIGN MAILS

Mails for	Date of closing at Calcutta.	Route by which despatched
	1890	
Egypt, Europe, America, Cape Colonies, through United Kingdom	18th Feb.	Per P. & O. Str. from Bombay
Ditto (Book Post and Pattern Packets) . . .	17th "	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan . . .	24th "	Ditto.
Australia, New Zealand and Tasmania	24th "	Ditto
Madras, Pondicherry, Ceylon, Batavia, Singapore and China .	20th "	Per French Str *Niemen*
Madras and Colombo . .	19th "	Per P. & O. Str. *Peshawar.*
Straits, China and Japan . .	18th "	Per Steamer *A. Apcar.*
Rangoon and Moulmein . .	18th "	Per Steamer *Khandalla.*
Ditto ditto . .	21st "	Per Steamer *Patiala.*
Akyab, Kyaukpyu, Sandoway and Rangoon	19th "	Per Steamer *Commilla.*
Mauritius	15th "	Per Steamer *Wardha.*
Madras, Colombo, Straits and Hongkong	17th "	Per Steamer *Niobe.*

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PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 15, 1890.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Lost.

The Government Promissory Notes, Nos. A—032274, A—032275 of the reduced 4 per cent. loan of 1879, and No 229064 of the 4 per cent. loan of 1st May, 1865, for R100 each the first two of the reduced 4 per cent. loan, originally standing in the name of Balchund Tarrachund, and that of the 4 per cent. loan of 1st May, 1865, originally standing in the name of the Agra Bank, Limited, and last blank endorsed by Cooverjee Ardesir, Mail Contractor, Poona, to Rustomjee Framjee Wadia, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicates in favour of the proprietor, after two years from date of last advertisement.

RUSTOMJEE FRAMJEE WADIA,
207, Grant Road, Bombay.

BOMBAY,
The 21st January, 1890.

Lost.

The Government Promissory Notes of the 4 per cent. loan of 1854-55 specified below, aggregating in amount R3,500, standing in the name of S Appee Row, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities

Bombay. No.	Madras No.	Amount in Rupees.	REMARKS.
055895	...	1,700	Full new notes, interest payable at Bellary Treasury Interest has been paid on them up to 29th June, 1889.
055896	..	1,300	
051998	86—3	500	

S APPEE ROW,
Pensioned Tahsildar, Bellary.

BELLARY,
The 10th January, 1890.

Lost.

The Government Promissory Note, No. 238858, of the 4 per cent of 1865, for R500, originally standing in the name of Debnath Sreemany, and last endorsed to Russick Laul Dutt, the proprietor, by whom it was never endorsed to any other person Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

RUSSICK LAUL DUTT,
Bally, District Howrah.

Lost.

The Government Promissory Note, No, 188252 of the 4 per cent. of 1865, for ₹500. originally standing in the name of Kheeroomoney Dassee, the proprietress, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietress.

RUSSICK LAUL DUTT,
Bally, District Howrah.

Stolen.

The Government Promissory Note, No. 220972, of the 4 per cent. of 1865, for ₹500, originally standing in the name of Madhu Sudhir Kowar, and last endorsed to Kedarnath Majumdar, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest and for issue of duplicate in favour of the proprietor, after two years from date of last advertisement.

KEDARNATH MAJUMDAR,
Cooch Behar,
Proprietor.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 15, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 14th February, 1890, and is hereby promulgated for general information :—

ACT NO. I OF 1890.

An Act to make better provision for recovering certain public demands.

WHEREAS it is expedient to make better provision for recovering certain public demands; It is hereby enacted as follows :—

Title, extent and commencement.

1. (1) This Act may be called the Revenue Recovery Act, 1890.

(2) It extends to the whole of British India, inclusive of Upper Burma and British Baluchistan ; and

(3) It shall come into force at once.

Definitions.

2. In this Act, unless there is something repugnant in the subject or context,—

(1) "district" includes a presidency-town :

(2) "Collector" means the chief officer in charge of the land-revenue administration of a district : and

(3) "defaulter" means a person from whom an arrear of land-revenue, or a sum recoverable as an arrear of land-revenue, is due, and includes a person who is responsible as surety for the payment of any such arrear or sum.

Recovery of public demands by enforcement of process in other districts than those in which they become payable.

3. (1) Where an arrear of land-revenue, or a sum recoverable as an arrear of land-revenue, is payable to a Collector by a defaulter being or having property in a district other than that in which the arrear accrued or the sum is payable, the Collector may send to the Collector of that other district a certificate in the form as nearly as may be of the schedule, stating—

(a) the name of the defaulter and such other particulars as may be necessary for his identification, and

(b) the amount payable by him and the account on which it is due.

(2) The certificate shall be signed by the Collector making it, and, save as otherwise provided by this Act, shall be conclusive proof of the matters therein stated.

(3) The Collector of the other district shall, on receiving the certificate, proceed to recover the amount stated therein as if it were an arrear of land-revenue which had accrued in his own district.

Remedy available to person denying liability to pay amount recovered under last foregoing section.

4. (1) When proceedings are taken against a person under the last foregoing section for the recovery of an amount stated in a certificate, that person may, if he denies his liability to pay the amount or any part thereof and pays the same under protest made in writing at the time of payment and signed by him or his agent, institute a suit for the re-payment of the amount or the part thereof so paid.

(2) A suit under sub-section (1) must be instituted in a Civil Court having jurisdiction in the local area in which the office of the Collector who made the certificate is situate, and the suit shall be determined in accordance with the law in force at the place where the arrear accrued or the liability for the payment of the sum arose.

(3) In the suit the plaintiff may, notwithstanding anything in the last foregoing section, but subject to the law in force at the place aforesaid, give evidence with respect to any matter stated in the certificate.

Recovery by Collectors of sums recoverable as arrears of revenue by other public officers or by local authorities.

5. Where any sum is recoverable as an arrear of land-revenue by any public officer other than a Collector or by any local authority, the Collector of the district in which the office of that officer or authority is situate shall, on the request of the officer or authority, proceed to recover the sum as if it were an arrear of land-revenue which had accrued in his own district, and may send a certificate of the amount to be recovered to the Collector of another district under the foregoing provisions of this Act as if the sum were payable to himself.

Property liable to sale under this Act.

6. (*1*) When the Collector of a district receives a certificate under this Act, he may issue a proclamation prohibiting the transfer or charging of any immoveable property belonging to the defaulter in the district.

(*2*) The Collector may at any time, by order in writing, withdraw the proclamation, and it shall be deemed to be withdrawn when either the amount stated in the certificate has been recovered or the property has been sold for the recovery of that amount.

(*3*) Any private alienation of the property or of any interest of the defaulter therein, whether by sale, gift, mortgage or otherwise, made after the issue of the proclamation and before the withdrawal thereof shall be void as against the Government and any person who may purchase the property at a sale held for the recovery of the amount stated in the certificate.

(*4*) Subject to the foregoing provisions of this section, when proceedings are taken against any immoveable property under this Act for the recovery of an amount stated in a certificate, the interests of the defaulter alone therein shall be so proceeded against, and no incumbrances created, grants made or contracts entered into by him in good faith shall be rendered invalid by reason only of proceedings being taken against those interests.

(*5*) A proclamation under this section shall be made by beat of drum or other customary method and by the posting of a copy thereof on a conspicuous place in or near the property to which it relates.

Saving of local laws relating to revenue.

7. Nothing in the foregoing sections shall be construed—

(*a*) to impair any security provided by, or affect the provisions of, any other enactment for the time being in force for the recovery of land-revenue or of sums recoverable as arrears of land-revenue, or

(*b*) to authorise the arrest of any person for the recovery of any tax payable to the corporation, commissioner, committee, board, council or person having authority over a municipality under any enactment for the time being in force.

Recovery in British India of certain public demands arising beyond British India.

8. When this Act has been applied to any local area which is under the administration of the Governor General in Council but which is not part of British India, an arrear of land-revenue accruing in that local area, or a sum recoverable as an arrear of land-revenue and payable to a Collector or other public officer or to a local authority in that local area, may be recovered under this Act in British India.

THE SCHEDULE.

CERTIFICATE.

(*See section 3, sub-section* (*1*).)

From

The Collector of

To

The Collector of

Dated the of 18 .

The sum of Rs. is payable on account of by , son of , resident of , who is believed (to be at) (to have property consisting of at) in your district.

Subject to the provisions of the Revenue Recovery Act, 1890, the said sum is recoverable by you as if it were an arrear of land-revenue which had accrued in your own district, and you are hereby desired so to recover it and to remit it to my office at

A. B.,
Collector of

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 14th February, 1890, and is hereby promulgated for general information :—

ACT NO. II OF 1890.

An Act to amend Acts XVII of 1864, X of 1865, II of 1874 and V of 1881.

WHEREAS it is expedient to amend Act XVII of 1864 (*an Act to constitute an Office of Official Trustee*), the Indian Succession Act, 1865, the Administrator General's Act, 1874, and the Probate and Administration Act, 1881; It is hereby enacted as follows :—

Act XVII of 1864.

Addition to section 1, Act XVII, 1864.

1. In section 1 of Act XVII of 1864, before the definition of the expression "High Court", the following shall be inserted, namely :—

"Government."

"The word 'Government' shall mean, in relation to the Presidency of Fort William in Bengal, the Governor General in Council; in relation to the Presidency of Fort St. George, the Governor of Fort St. George in Council; and, in relation to the Presidency of Bombay, the Governor of Bombay in Council:".

Insertion of new section after section 1, Act XVII, 1864.

2. After section 1 of the said Act the following shall be inserted, namely :—

Construction of references to Presidencies.

"2. In this Act references to the Presidency of Fort William in Bengal, the Presidency of Fort St. George and the Presidency of Bombay shall, as regards all persons for whom the Governor General in Council has for the time being power to make laws and regulations, be read as references to the Presidency of Bengal, the Presidency of Madras and the Presidency of Bombay, respectively, as those expressions are severally defined in the law for the time being in force relating to the office and duties of Administrator General."

Substitution of new section for section 5.

3. For section 5 of the said Act the following shall be substituted, namely :—

Appointment, suspension and removal of Official Trustees.

"5. Every Official Trustee appointed under this Act shall be appointed and may be suspended or removed from his office by the Government."

Amendment of section 6, Act XVII, 1864.

4. In section 6 of the said Act, for the words "Chief Justice by whom he is appointed" the word "Government" shall be substituted.

Amendment of section 7, Act XVII, 1864.

5. For the portion of section 7 of the said Act beginning with the words "It shall be lawful for the Chief Justice of the High Court" and ending with the words "it shall be lawful for the Chief Justice to appoint some person to officiate as Official Trustee" the following shall be substituted, namely :—

"It shall be lawful for the Government from time to time to grant leave of absence to the Official Trustee, but subject always to such and the like rules as may be for the time being in force as to leave of absence of officers attached to the High Court. Whenever any Official Trustee shall obtain leave of absence, it shall be lawful for the Government to appoint some person to officiate as Official Trustee,".

Addition to section 11, Act XVII, 1864.

6. To section 11 of the said Act the following shall be added, namely :—

"Provided that the High Court, by its order appointing the Official Trustee to be trustee of such property, may, for special reasons to be recorded by the Court, direct that the Official Trustee shall be entitled by way of remuneration, in respect of the capital moneys, sums and rents aforesaid, or any of them, to a commission at rates or a rate to be specified in the order and exceeding the rates or rate hereinbefore in this section prescribed."

Addition of sections to Act XVII, 1864.

7. To the said Act, after section 32, the following shall be added, namely :—

Compliance with requisitions for returns.

"33. The Official Trustee shall comply with such requisitions as may be made by the Government for returns and statements, in such form and manner as the Government may deem proper.

Division of the Presidency of Fort William in Bengal into Provinces.

"34. (*1*) Notwithstanding anything in the foregoing provisions of this Act, the Governor General in Council, upon the occurrence of any vacancy in the

office of the Official Trustee of Bengal, may, by notification in the Gazette of India,—

(a) divide the Presidency of Fort William in Bengal into so many Provinces as he thinks fit,

(b) define the limits of each of those Provinces, and

(c) appoint an Official Trustee for each Province,

and, subject to the provisions of this section, the following consequences shall thereupon ensue, namely:—

(i) the office of Official Trustee of Bengal shall cease to exist:

(ii) the Official Trustee of a Province shall have the like rights and privileges, and perform the like duties, in the territories and dominions included in the Province as the Official Trustee of Bengal had and performed as Official Trustee therein:

(iii) the functions of the Government under this Act shall, as regards the territories and dominions included in the Province, be discharged by the Governor General in Council:

(iv) the functions of whatsoever kind assigned by the foregoing provisions of this Act to the High Court of Judicature at Fort William in Bengal in respect of the territories and dominions included in a Province shall be discharged by such High Court as the Governor General in Council may, by notification in the Gazette of India, appoint in this behalf:

(v) in the foregoing provisions of this Act, the word 'Presidency' shall be deemed to include a Province, the expression 'Chief Justice' the Chief Justice, senior Judge or sole Judge, as the case may be, of a High Court appointed by the Governor General in Council under clause (iv) of this sub-section, and the expression 'Advocate General' a Government Advocate or other officer appointed by the Governor General in Council to discharge for a Province the functions under this Act of an Advocate General for a Presidency: and,

(vi) generally, the provisions of the foregoing sections and of any other enactment for the time being in force with respect to the Official Trustee of Bengal shall, in relation to a Province, be construed, so far as may be, to apply to the Official Trustee appointed for the Province under this section.

(2) Any proceeding which was commenced before the publication of the notification dividing the Presidency of Fort William in Bengal into Provinces, and to or in which the Official Trustee of Bengal in his representative character was a party or was otherwise concerned, shall be continued as if the notification had not been published, and the Official Trustee of the Province in which the Town of Calcutta is comprised shall for the purposes of the proceeding be deemed to be the successor in office of the Official Trustee of Bengal, and shall hold and execute the trusts of which immediately before the publication of the notification the Official Trustee of Bengal was trustee in all respects as if he were such successor.

(3) The Court of the Recorder of Rangoon shall be deemed to be a High Court for the purposes of clause (iv) of sub-section (1)."

Official Trustees holding office at commencement of this Act.

8. Every person holding the office of Official Trustee at the commencement of this Act shall be deemed to have been appointed under Act XVII of 1864 as amended by this Act.

The Indian Succession Act, 1865.

Addition of new section after section 326, Act X, 1865.

9. After section 326 of the Indian Succession Act, 1865, the following shall be inserted, namely:— X of 1865.

Transfer of assets from British India to executor or administrator in country of domicile for distribution.

"326A. Where a person not having his domicile in British India has died leaving assets both in British India and in the country in which he had his domicile at the time of his death, and there have been a grant of probate or letters of administration in British India with respect to the assets there and a grant of administration in the country of domicile with respect to the assets in that country, the executor or administrator, as the case may be, in British India, after having given such notices as are mentioned in section 320 and after having discharged, at the expiration of the time therein named, such lawful claims as he knows of, may, instead of himself distributing any surplus or residue of the deceased's property to persons residing out of British India who are entitled thereto, transfer, with the consent of the executor or administrator, as the case may be, in the country of domicile, the surplus or residue to him for distribution to those persons."

The Administrator General's Act, 1874.

Amendment of definitions of "Presidency of Bengal" and "Presidency of Bombay" in section 3, Act II, 1874.

10. In clause (b) of the definition of the expression "Presidency of Bengal" in section 3 of the Administrator General's Act, 1874, the word "Burma" shall be substituted for the words "British Burma", and to clause (a) of the definition of the expression "Presidency of Bombay" in the same section of that Act the words "and under the administration of the Chief Commissioner of British Baluchistan" shall be added. II of 1874.

Substitution of new paragraph for first paragraph of section 37, Act II, 1874.

11. (1) For the first paragraph of section 37 of the said Act, as amended by section 5 of the Administrator General's Act, 1881, beginning with the words "If in cases falling within section 36" and ending with the words "as if such letters had been granted to him", the following shall be substituted, namely:— IX of 1881.

"If, in cases falling within section 36, no person claiming otherwise than as a creditor to be entitled to a share of the effects of the deceased obtains, within three months, a

certificate from the Administrator General under the same section, or letters of administration to the estate and effects of the deceased, and such deceased was not a Hindu, Muhammadan, Parsi or Buddhist, or exempted under the Indian Succession Act, 1865, section 332, from the operation of that Act, the Administrator General may administer the estate and effects without letters of administration, in the same manner as if such letters had been granted to him;".

(2) The portion of section 5 of the Administrator General's Act, 1881, beginning with the words "and in section 37 of the same Act" and ending with the words "from the operation of that Act" is hereby repealed.

Addition of new section after section 41, Act II, 1874.

12. After section 41 of the said Act the following shall be inserted, namely:—

Transfer of certain assets from British India to executor or administrator in country of domicile for distribution.

"41A. Where a person not having his domicile in British India has died leaving assets both in British India and in the country in which he had his domicile at the time of his death, and proceedings for the administration of his estate with respect to assets in British India have been taken under section 36 or section 37, and there has been a grant of administration in the country of domicile with respect to the assets in that country, the holder of the certificate granted under section 36 or section 37, or the Administrator General, as the case may be, after having given such notices as the High Court may by any general rule to be made from time to time prescribe, for creditors and others to send in to him their claims against the estate of the deceased, and after having discharged, at the expiration of the time therein named, such lawful claims as he knows of, may, instead of himself distributing any surplus or residue of the deceased's property to persons residing out of British India who are entitled thereto, transfer, with the consent of the executor or administrator, as the case may be, in the country of domicile, the surplus or residue to him for distribution to those persons."

Addition to section 64, Act II, 1874.

13. To section 64 of the said Act the following shall be added, namely:—

"The District Judge may cause to be paid out of any property of which he or such officer has charge or out of the proceeds of such property or of any part thereof, such sums as may appear to him to be necessary for all or any of the following purposes, namely:—

(a) the payment of the expenses of the funeral of the deceased and of obtaining probate of his will or letters of administration to his estate and effects,

(b) the payment of wages due for services rendered to the deceased within three months next preceding his death by any labourer, artizan or domestic servant, and

(c) the relief of the immediate necessities of the family of the deceased,

and nothing in section 279, section 280 or section 281 of the Indian Succession Act, 1865, or in any other law for the time being in force with respect to rights of priority of creditors of deceased persons, shall be held to affect the validity of any payment so caused to be made."

Addition to Part VI, Act II, 1874.

14. To Part VI, and after section 66, of the said Act the following shall be added, namely:—

Compliance with requisitions for returns.

"67. The Administrator General shall comply with such requisitions as may be made by the Government for returns and statements, in such form and manner as the Government may deem proper."

Addition to Act II, 1874, of a Part respecting the division of the Presidency of Bengal into Provinces.

15. To the said Act, after Part VI and section 67 thereof, the following shall be added, namely:—

"PART VII.

DIVISION OF THE PRESIDENCY OF BENGAL INTO PROVINCES.

Division of the Presidency of Bengal into Provinces.

68. (1) Notwithstanding anything in the foregoing provisions of this Act, the Governor General in Council, upon the occurrence of any vacancy in the office of the Administrator General of Bengal, may, by notification in the Gazette of India,—

(a) divide the Presidency of Bengal, as defined in this Act, into so many Provinces as he thinks fit,

(b) define the limits of each of those Provinces, and

(c) appoint an Administrator General for each Province,

and, subject to the provisions of this section, the following consequences shall thereupon ensue, namely:—

(i) the office of Administrator General of Bengal shall cease to exist:

(ii) the Administrator General of a Province shall have the like rights and privileges, and perform the like duties, in the territories and dominions included in the Province as the Administrator General of Bengal had and performed as Administrator General therein:

(iii) the functions of the Government under this Act shall, as regards the territories and dominions included in a Province, be discharged by the Governor General in Council:

(iv) the functions of whatsoever kind assigned by the foregoing provisions of this Act to the High Court at Calcutta in respect of the territories and dominions included in a Province shall be discharged by such High Court as the Governor General in Council may, by notification in the Gazette of India, appoint in this behalf, and probate or letters of administration granted to the Administrator General of the Province by the High Court so appointed shall have the same effect throughout the Presidency of Bengal, as defined

in this Act, or, if the Court so directs, throughout British India, as, but for the abolition of the office of Administrator General of Bengal, probate or letters of administration granted to the holder of that office by the High Court at Calcutta would have had:

(v) in the foregoing provisions of this Act the word 'Presidency' shall be deemed to include a Province, the expression 'Presidency-town' the place of sitting of a High Court appointed by the Governor General in Council under clause (iv) of this sub-section, and the expression 'Advocate General' a Government Advocate or other officer appointed by the Governor General in Council to discharge for a Province the functions under this Act of an Advocate General for a Presidency:

(vi) the provisions of this Act with respect to the commission of the Administrator General of Bengal shall regulate the commission payable to the Administrator General of a Province: and,

(vii) generally, the provisions of the foregoing sections of this Act with respect to the High Court at Calcutta, and the provisions of those sections or of any other enactment with respect to the Administrator General of Bengal, shall, in relation to a Province, be construed, so far as may be, to apply to the High Court and Administrator General, respectively, appointed for the Province under this section.

(2) Any proceeding which was commenced before the publication of the notification dividing the Presidency of Bengal into Provinces and to or in which the Administrator General of Bengal in his representative character was a party or was otherwise concerned shall be continued as if the notification had not been published, and the Administrator General of the Province in which the town of Calcutta is comprised shall for the purposes of the proceeding be deemed to be the successor in office of the Administrator General of Bengal.

(3) The Court of the Recorder of Rangoon shall be deemed to be a High Court for the purposes of clause (iv) of sub-section (1).

(4) Notwithstanding any division of the Presidency of Bengal, as defined in this Act, into Provinces under this section, the Administrator General of the Province in which the town of Calcutta is comprised shall be deemed to be the Administrator General for the whole of the said Presidency for the purposes of the Regimental Debts Act, 1863."

The Probate and Administration Act, 1881.

Addition of new section after section 145, Act V, 1881.

16. After section 145 of the Probate and Administration Act, 1881, the following shall be inserted, namely:—

Transfer of assets from British India to executor or administrator in country of domicile for distribution.

"145A. Where a person not having his domicile in British India has died leaving assets both in British India and in the country in which he had his domicile at the time of his death, and there have been a grant of probate or letters of administration in British India with respect to the assets there and a grant of administration in the country of domicile with respect to the assets in that country, the executor or administrator, as the case may be, in British India, after having given such notices as are mentioned in section 139 and after having discharged, at the expiration of the time therein named, such lawful claims as he knows of, may, instead of himself distributing any surplus or residue of the deceased's property to persons residing out of British India who are entitled thereto, transfer, with the consent of the executor or administrator, as the case may be, in the country of domicile, the surplus or residue to him for distribution to those persons."

S. HARVEY JAMES,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 15, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 14th February, 1890:—

No. 4 OF 1890.

A Bill to amend Acts I of 1859, VII of 1880 and V of 1883.

WHEREAS it is expedient to amend Act I of 1859 (*for the amendment of the law relating to Merchant Seamen*), the Indian Merchant Shipping Act, 1880, and the Indian Merchant Shipping Act, 1883, in manner hereinafter appearing; It is hereby enacted as follows:—

Act I of 1859.

Addition of section after section 24, Act I, 1859.

1. After section 24 of Act I of 1859 the following shall be inserted, namely:—

Renewal of running agreements in certain cases.

"24A. (1) When a running agreement with the crew of a foreign-going ship has been made under section 23 and the ship arrives after the next following thirtieth day of June or thirty-first day of December at a port of destination in India which is not the port therein at which the crew have agreed to be discharged, the master may, with the previous sanction of the shipping-master, renew the agreement with the crew, or may be required by the shipping-master so to renew the agreement, for the voyage from such port of destination to the port in India at which the crew have agreed to be discharged.

"(2) If the master of the ship is required by the shipping-master to renew the agreement as aforesaid and refuses so to renew it, any expenses which may be incurred by the Government for the subsistence of the crew and their conveyance to the port at which they have agreed to be discharged shall be a charge upon the ship, and shall be recoverable as if they were expenses incurred in respect of distressed seamen under the provisions of Chapter III of the Indian Merchant Shipping Act, 1880." VII of 1880.

Amendment of section 115, Act I, 1859

2. To section 115 of the same Act the following shall be added, namely:—

"and for the repayment to the Secretary of State for India in Council of all expenses which may be incurred by the Government in respect of any such lascar or other native seaman who may be discharged or left behind at any port out of India and becomes distressed and is relieved under the provisions of the Merchant Shipping Act, 1854, section 211, and the enactments amending the same." 17 & 18 Vict., c. 104.

The Indian Merchant Shipping Act, 1880.

Amendment of section 74, Act VII, 1880.

3. In section 74 of the Indian Merchant Shipping Act, 1880, after the words "so appointed" the words "or bringing within such limits any wreck which has been found and taken possession of elsewhere" shall be inserted. VII of 1880.

The Indian Merchant Shipping Act, 1883.

Amendment of section 6, Act V, 1883.

4. To section 6 of the Indian Merchant Shipping Act, 1883, the following shall be added, namely:— V of 1883.

"(4) The word "coasts" in this section includes the coasts of creeks and tidal rivers."

New sub-section substituted for sub-section (1) of section 7, Act V, 1883.

5. For sub-section (1) of section 7 of the same Act the following shall be substituted, namely:—

Power for Local Government to appoint Special Court of Investigation.

"If the Local Government to which the report or notice prescribed by the last foregoing section has been made or given, or within whose territories any competent witnesses of any such loss, abandonment, stranding, damage or casualty as is described in clause (a), (b), (c) or (d) of sub-section (1) of the same section have arrived or are to be found or any evidence of

such supposed loss as is described in clause (*e*) of the same sub-section can be obtained, is of opinion that a formal investigation into the facts mentioned in any of the said clauses is requisite or expedient, such Local Government may appoint a special Court, consisting of not less than two nor more than four persons, and direct that Court to make the investigation, and may fix the place for making the same."

Amendment of section 8, Act V, 1883.

6. In section 8 of the same Act, after the words "Local Government" the words "or by such officer as the Local Government has empowered in this behalf" shall be inserted.

Amendment of section 20, Act V, 1883.

7. In section 20 of the same Act, clause (*a*) and the proviso shall be repealed.

Addition of section after section 24, Act V, 1883.

8. After section 24 of the same Act the following shall be added, namely:—

Power to Court to suspend or cancel certificates granted by Local Government.

"24A. (*1*) Notwithstanding anything in the foregoing provisions of this Act, a certificate (whether of competency or service) which has been granted by any Local Government to a master, mate or engineer, but has not been granted under the provisions of the Merchant Shipping (Colonial) Act, 1869, or of any Order in Council under the said Act, may, if a Court conducting an investigation under this Act finds that the loss, stranding or abandonment of or damage to any ship, or loss of life, has been caused by the wrongful act or default of the master, mate or engineer, or that he is incompetent or has been guilty of any gross act of drunkenness, tyranny or other misconduct, be suspended or cancelled by the Court:

32 Vict., c. 11.

"Provided that the Court shall not suspend or cancel a certificate unless the holder of the certificate was furnished before the commencement of the investigation with the copy of the report or statement required by section 9 or section 10, as the case may be.

"(*2*) At the conclusion of the investigation, or as soon afterwards as possible, the Court shall state in open sitting the decision to which it may have come with respect to the cancelment or suspension of any certificate.

"(*3*) A master, mate or engineer whose certificate has been cancelled or suspended by the Court shall, on demand by the Court, deliver the certificate to the Court, and the Court shall forward it to the Local Government together with the report which it is required by section 17, sub-section (*1*), to transmit to that Government.

"(*4*) A master, mate or engineer failing to deliver a certificate as required by sub-section (*3*) shall be punished with fine which may extend to five hundred rupees.

"(*5*) The duties imposed and powers conferred by sections 22, 23 and 24 on the Local Government which cancels or suspends a certificate shall, when a Court has under this section cancelled or suspended a certificate, be performed and exercised by the Local Government to which the Court has forwarded the certificate under sub-section (*3*), as if such Local Government had itself cancelled or suspended the certificate under section 20."

STATEMENT OF OBJECTS AND REASONS.

THE objects of this Bill are the following:—

(*a*) to amend Act I of 1859 (*for the amendment of the law relating to Merchant Seamen*) so as to make it lawful for the master of a foreign-going ship, when the term of a running agreement has expired at a port in India which is not also the port at which the crew have agreed to be discharged, to renew the agreement, with the sanction of the shipping-master at the port at which the agreement has expired, for the voyage from that port to the port in India which is the port of discharge agreed to by the crew (section 1);

(*b*) to provide in section 115 of the same Act for the indemnification of the State against expenses incurred in the relief of lascars left abroad by masters of foreign vessels (section 2);

(*c*) to provide, in amendment of section 74 of the Indian Merchant Shipping Act, 1880, that all wreck found outside, but brought within, the local limits for which a Receiver of Wreck has been appointed, as well as wreck found within those limits, shall be delivered to the Receiver (section 3);

(*d*) to explain that the word "coasts" in section 6 of the Indian Merchant Shipping Act, 1883, includes the coasts of creeks and tidal rivers (section 4);

(*e*) to provide in Chapter II of the same Act for giving power to a Local Government to convene a Court of Investigation into a casualty which has occurred in the jurisdiction of, or been reported to, another Local Government, when it may be advisable to hold such a Court by reason of the witnesses being within the jurisdiction of the Local Government or for other sufficient cause (section 5);

(*f*) to provide in section 8 of the same Act that the Governor of Bombay in Council may delegate to the Political Resident at Aden his powers under that section in respect of investigations at Aden into shipping casualties (section 6); and

(*g*) to provide, in amendment of Chapter III of the same Act, that Courts of Investigation may cancel or suspend local certificates of competency or service as they may now cancel or suspend Board of Trade and Colonial certificates.

2. These amendments of Act I of 1859 and the Indian Merchant Shipping Acts of 1880 and 1883 have been shown by experience to be either necessary or desirable.

The 7th February, 1890.

D. BARBOUR.

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to consolidate, amend and add to the Law relating to Railways in India was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 14th February 1890:—

WE, the undersigned, Members of the Select Committee to which the Bill to consolidate, amend and add to the Law relating to Railways in India was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as revised by us annexed thereto.

From Secretary to Chief Commissioner, Coorg, No. 2147—2178, dated 11th December, 1888 [Paper No. 1].
From Chief Commissioner, Ajmere-Merwára, No. 1426—690, dated 17th December, 1888 [Paper No. 2].
Office Memorandum from Government of India, Public Works Department, No. 048 R. T., dated 8th December, 1888, and enclosures [Papers No. 3].
From Chief Secretary to Government, Madras, No. 2605, dated 21st December, 1888, and enclosures [Papers No. 4].
Office Memorandum from Government of India, Public Works Department, No. 0105 R. T., dated 29th December, 1888, and enclosures [Papers No. 5].
Office Memorandum from Government of India, Public Works Department, No. 0126 R. T., dated 5th January, 1889, and enclosures [Papers No. 6].
From Secretary, British Indian Association, dated 10th January, 1889, and enclosure [Papers No. 7].
From Officiating Chief Secretary to Chief Commissioner, Burma, No. 259—18L., dated 11th January, 1889, and enclosures [Papers No. 8].
From Mr. Noor Khan, Police Inspector, Surat Division, Bombay, Baroda and Central India Railway, dated 19th January, 1889 [Paper No. 9].
From Under Secretary to Chief Commissioner, Central Provinces, No. 4671—15, dated 23rd January, 1889, and enclosures [Papers No. 10].
From Secretary for Berar to Resident, Hyderabad, No. 24G., dated 21st January, 1889, and enclosures [Papers No. 11].
Office Memorandum from Government of India, Public Works Department, No. 0204R.T., dated 29th January, 1889, and enclosures [Papers No. 12].
From Secretary to Government, Punjab, No. 122, dated 29th January, 1889, and enclosures [Papers No. 13].
Office Memorandum from Government of India, Public Works Department, No. 0234R.T., dated 12th February, 1889, and enclosure [Papers No 14].
Memorandum from Government of India, Public Works Department, No. 0327R.T., dated 12th March, 1889, and enclosures [Papers No. 15].
Memorandum from Government of India, Public Works Department, No. 0348R.T., dated 15th March, 1889, and enclosures [Papers No. 16].
From Officiating Secretary to Chief Commissioner, Assam, No. 1269, dated 4th May, 1889 [Paper No. 17].
Office Memorandum from Government of India, Public Works Department, No. 150R.T., dated 16th May, 1889, and enclosures [Papers No. 18].
From Secretary to Government, North-Western Provinces and Oudh, No. 974—VI-258B., dated 11th May, 1889, and enclosures [Papers No. 19].
Office Memorandum from Government of India, Public Works Department, No. 297 R.T., dated 3rd July, 1889, and enclosure [Papers No. 20].
Office Memorandum from Government of India, Public Works Department, No. 676 R.C., dated 19th July, 1889, and enclosures [Papers No. 21].
From Registrar, High Court, Calcutta, No. 2225, dated 26th September, 1889 [Paper No. 22].
From Acting Secretary to Government, Bombay, No. 4332, dated 15th August, 1889, and enclosure [Papers No. 23].
From Acting Secretary to Government, Bombay, No. 3635, dated 24th October, 1889, and enclosure [Papers No. 24].
Office Memorandum from Government of India, Public Works Department, No. 679R.T., dated 31st October, 1889, and enclosures [Papers No. 25].
From the Hon'ble Sir Dinshaw Manockjee Petit, Kt., dated 27th November, 1889 [Paper No. 26].
From Registrar, High Court, Calcutta, No. 2531, dated 6th December, 1889 [Paper No. 27].
Office Memorandum from Government of India, Public Works Department, No. 098R.T., dated 24th December, 1889, and enclosures [Papers No. 28].

2. The opinions received respecting the Bill were very numerous and valuable, and have suggested to us alterations in many sections. These alterations are indicated in italics in the copy of the Bill annexed to this Report, and the more important of them will now be noticed as far as possible in the order in which they occur.

3. *Section 1, sub-section (2).*—The mention of Upper Burma is rendered desirable by the terms of the Upper Burma Laws Act, 1886; and the

mention of British Baluchistan, and the manner in which that mention is made, are suggested by the terms of the British Baluchistan Laws Regulation, 1890, and of the Sindh-Pishin Railway Act, 1887.

4. *Section 2.*—After much consideration we have been compelled to the conclusion that a clause saving existing contracts, such as has been proposed by several railway companies, ought not to be inserted in the Bill. Such a clause might bring each railway company under a different law, and would certainly cause great inconvenience. Each company might claim to interpret the Act according to its view of its rights under its contract, and the attempt to do this, even if not successful, might very seriously impair the operation of those parts of the proposed Act which deal with the creation of traffic facilities and with the prevention of undue preference. The powers which it is proposed to take in India are the same as it has been found necessary to take in England for the protection of the public, and so far as appears, without any prejudicial effect on the interests of railway companies. In India the exercise of those powers is scarcely likely to be as frequent as in England, and it may reasonably be presumed their operation will produce equally satisfactory results. The provisions of the Bill, we may add, are in our opinion rather supplementary to, than in conflict with, those of the earlier contracts, which relate almost exclusively to the management of the individual railways and not to their relations with other lines. In later contracts those provisions have been substantially introduced.

5. *Section 3.*—We have inserted in this section definitions of "inland water" and "maund". We have also made more clear the intendment of sub-clause (*d*) in the definition of "railway".

6. *Section 7.*—We have subjected to the control of the Governor General in Council the exercise by railway administrations of the powers conferred upon them by this section.

7. *Section 8.*—We have made provision here for the alteration of the position of pipes for the supply of compressed air, and of the position of electric wires.

8. *Section 10.*—We have recast this section with a view to making it more effectual for its purpose, and have supplemented it by a definition of "Collector" in section 3.

9. *Section 11.*—We have provided in sub-section (*3*), clause (*b*), that a railway administration may be required by the Governor General in Council to execute accommodation works after ten years from the opening of a railway. It has been urged that a mischief caused by a line of railway to the land adjoining it does not in some cases become known till many years after the construction of the line.

10. *Section 12.*—In this section we have provided for cases in which the Government or a local authority may desire to construct a road across, under or over a railway.

11. *Section 26.*—We have made no alteration in the proposed constitution of Railway Commissions. It appears to us that the interest which the Government has in all railways is itself a strong reason for the constitution of an independent tribunal presided over by a Judge of high rank.

12. *Sections 30 and 36.*—We have provided in the latter of these sections for the more effectual enforcement of injunctions made under the former of them.

13. *Section 41.*—We have by this section made it clear that no suit or other proceeding can be instituted or taken in any Civil Court for anything done, or any omission made, by a railway administration in violation or contravention of any of the new provisions respecting traffic facilities.

14. *Section 42, sub-section (4).*—We have added to the proviso a clause in the terms of 51 & 52 Vict., c. 25, s. 25 (*9*), and have left it to the Governor General in Council to determine in each case whether or not any question as to a proposed through rate shall be referred to a Railway Commission.

15. *Section 44.*—We have limited the effect of this section, with respect to the carriage of traffic by a vessel which is not part of a railway, to carriage for the purposes of the traffic of a railway.

16. *Section 47.*—We have in this section provided for the making of rules with respect to the carriage by railway of persons suffering from infectious or contagious disorders, and the disinfection of carriages which have been used by such persons, and we have recognised the practice of departmental fines which obtains universally on Indian railways.

17. *Section 54.*—We have subjected to the control of the Governor General in Council the power of railway administrations to impose conditions for working traffic.

18. *Section 56.*—We have provided in this section that, before any unclaimed animals or goods in the possession of a railway administration are sold, a notice shall be served on the owner, if he is known, requiring him to remove the animals or goods within a reasonable time.

19. *Sections 58, 78 and 106.*—We have recast much of these sections with the object of making their operation less oppressive to the public, while sufficiently protective of the interests of railway administrations.

20. *Section 60.*—We have endeavoured to remove the objections which have been taken to the application to India of all the provisions of the English Acts of 1873 and 1888

respecting the preparation and maintenance of rate-books, and the keeping of them open to the inspection of the public.

21. *Sections 64 and 95.*—We have made provision here for the reservation of compartments for the convenience and exclusive use of females.

22. *Section 80.*—We have made fuller provision in this section as to the railway administration which may be sued in respect of loss or injury occurring in the course of through traffic.

23. *Section 81.*—We have here defined the responsibility of a railway administration for loss or injury to traffic which the railway administration has procured to be carried by a vessel which is not part of a railway, where the loss or injury occurs in such a vessel.

24. *Section 91.*—We have followed English law in annexing a penalty to refusal or neglect on the part of a railway administration to comply with a decision of the Governor General in Council on a difference regarding the conduct of joint traffic with safety to the public.

25. *Section 104.*—We have proposed to make it an offence for a railway servant to keep a level-crossing closed against the public when it is unnecessary for him to do so.

26. *Section 113.*—We have limited the amount which may be levied by way of excess charge under this section.

27. *Section 132.*—We have endeavoured here, by calling in aid certain provisions of the Code of Criminal Procedure, 1882, to remove difficulties which have been experienced in the working of the corresponding section in the Indian Railway Act, 1879.

28. The other amendments of the Bill are numerous, but do not appear to us to call for special remark.

29. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	27th October, 1888.
Fort Saint George Gazette	13th November, 1888.
Bombay Government Gazette	8th November, 1888.
Calcutta Gazette	7th November, 1888.
North-Western Provinces and Oudh Government Gazette	3rd November, 1888.
Punjab Government Gazette	1st November, 1888.
Central Provinces Gazette	10th November, 1888.
British Burma Gazette	17th November, 1888.
Assam Gazette	10th November, 1888.
Coorg District Gazette	1st December, 1888.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Tamil	12th February, 1889.
	Kanarese	26th February, 1889.
	Telugu	19th March, 1889.
	Hindustáni	7th May, 1889.
	Malayalam	14th May, 1889.
Bombay	Maráthi	7th March, 1889.
	Gujaráthi	7th March, 1889.
	Kanarese	11th April, 1889.
Bengal	Bengali	16th April, 1889.
North-Western Provinces and Oudh.	Urdu	26th January, 1889.
Assam	Bengali	4th May, 1889.
Coorg	Kanarese	1st April, 1889.

30. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

ANDREW R. SCOBLE.
C. A. ELLIOTT.
PHIL. P. HUTCHINS.
ANANDA GAJAPATI RAZU.
R. J. CROSTHWAITE.
A. WILSON.

The 12th February, 1890.

No. II.

THE INDIAN RAILWAYS BILL

(as revised by Select Committee).

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The Indian Railways Bill.

(Chapter I.—Preliminary.—Sections 1-3.)

No. II.

A Bill to consolidate, amend and add to the law relating to Railways in India.

WHEREAS it is expedient to consolidate, amend and add to the law relating to railways in India; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Title, extent and commencement.

1. (*1*) This Act may be called the Indian Railways Act, *1890*.

(*2*) It extends to the whole of British India, *inclusive of Upper Burma and (in so far as it has been or may be extended under the provisions of the Sindh-Pishin Railway Act, 1887) of British Baluchistan,* and applies *also* to all subjects of Her Majesty within the dominions of Princes and States in India in alliance with Her Majesty, and to all Native subjects of Her Majesty without and beyond British India and those dominions; and

(*3*) It shall come into force on the first day of April, *1890*.

Repeal.

2. (*1*) On and from that day the enactments specified in the first schedule are repealed to the extent mentioned in the third column thereof.

(*2*) But all rules, declarations and appointments made, *sanctions and directions given,* forms approved, powers conferred and notifications published under any of those enactments, or under any enactment repealed by any of them, shall, so far as they are consistent with this Act, be deemed to have been respectively made, *given,* approved, conferred and published under this Act.

(*3*) Any enactment or document referring to any of those enactments or to any enactment repealed by any of them, shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(*1*) "tramway" means a tramway constructed under the Indian Tramways Act, 1886, or any special Act relating to tramways:

(*2*) "ferry" includes a bridge of boats, pontoons or rafts, a swing-bridge, a flying bridge and a temporary bridge, and the approaches to, and landing-places of, a ferry:

(*3*) "*inland water*" *means any canal, river, lake or navigable water in British India:*

(*4*) "railway" means a railway, or any portion of a railway, for the public carriage of passengers, animals or goods, and includes— [port, Railway Commrs., p. 4.]

(*a*) all land within the fences or other boundary-marks indicating the limits of the land appurtenant to a railway;

(*b*) all lines of rails, sidings or branches worked over for the purposes of, or in connection with, a railway;

(*c*) all stations, offices, warehouses, wharves, workshops, manufactories, fixed plant and machinery and other works constructed for the purposes of, or in connection with, a railway; and

(*d*) all ferries, ships, boats and rafts which are used on inland waters for the purposes of the traffic of a railway and *belong to or are hired or worked by* the authority administering the railway: [C. R. No. 6377 of 1881: U. O. Reg. No. 86 of 1885: Pros., Act IV, 1879, p. 45.]

(*5*) "railway company" includes any persons, whether incorporated or not, who are owners or lessees of a railway or parties to an agreement for working a railway: [34 & 35 Vict., c. 78, s. 2]

(*6*) "railway administration" or "administration", in the case of a railway administered by the Government or a Native State, means the Manager of the railway and includes the Government or the Native State, and, in the case of a railway administered by a railway company, means the railway company: [Act IV, 1879, s. 3. cf. Chapter VII of this Bill.]

(*7*) "railway servant" means any person employed by a railway administration in connection with the service of a railway: [Act IV, 1879, s. 3.]

(*8*) "Inspector" means an Inspector of Railways appointed under this Act: [New.]

(*9*) "goods" includes inanimate things of every kind: [Cf. 8 Vict., c. 20, s. 3]

(*10*) "rolling-stock" includes locomotive engines, tenders, carriages, wagons, trucks and trollys of all kinds: [35 & 36 Vict., c. 50, s. 2.]

(*11*) "traffic" includes rolling-stock of every description as well as passengers, animals and goods: [17 & 18 Vict., c. 31, s. 1.]

(*12*) "through traffic" means traffic which is carried over the railways of two or more railway administrations: [New.]

(*13*) "rate" includes any fare, charge or other payment for the carriage of any passenger, animal or goods: [8 Vict., c. 20, s. 3.]

(*14*) "terminals" includes charges in respect of stations, sidings, wharves, depôts, warehouses, cranes, and other similar matters, and of any services rendered thereat: [51 & 52 Vict., c. 25, s. 55.]

(*15*) "pass" means an authority given by a railway administration, or by an officer appointed by a railway administration in this behalf, and authorising the person to whom it is given to travel as a passenger on a railway gratuitously: [New.]

The Indian Railways Bill.

(Chapter II.—Inspection of Railways.—Sections 4-6. Chapter III.—Construction and Maintenance of Works.—Section 7.)

[New.] (*16*) "ticket" includes a single ticket, a return ticket and a season ticket:

(*17*) *"maund" means a weight of three thousand two hundred tolas, each tola being a weight of one hundred and eighty grains Troy: and*

[*Act X, 1870, s. 3.*] (*18*) *"Collector" means the chief officer in charge of the land-revenue administration of a district, and includes any officer specially appointed by the Local Government to discharge the functions of a Collector under this Act.*

CHAPTER II.

INSPECTION OF RAILWAYS.

[34 & 35 Vict., c. 78, s. 3.] Appointment and duties of Inspectors.

4. (*1*) The Governor General in Council may appoint persons, by name or by virtue of their office, to be Inspectors of Railways.

(*2*) The duties of an Inspector of Railways shall be—

(*a*) to inspect railways with a view to determine whether they are fit to be opened for the public carriage of passengers, and to report thereon to the Governor General in Council as required by this Act;

(*b*) to make such periodical or other inspections of any railway or of any rolling-stock used thereon as the Governor General in Council may direct;

(*c*) to make inquiry under this Act into the cause of any accident on a railway;

(*d*) to perform such other duties as are imposed on him by this Act or any other enactment for the time being in force relating to railways.

[Act IV, 1883, s. 2: and 34 & 35 Vict., c 78, s. 4.] Powers of Inspectors.

5. An Inspector shall, for the purpose of any of the duties which he is required or authorised to perform under this Act, be deemed to be a public servant within the meaning of the Indian Penal Code, and, subject to the control of the Governor General in Council, shall for that purpose have the following powers, namely:—

XLV of 1860.

(*a*) to enter upon and inspect any railway or any rolling-stock used thereon;

(*b*) by an order in writing under his hand addressed to the railway administration, to require the attendance before him of any railway servant, and to require answers or returns to such inquiries as he thinks fit to make from such railway servant or from the railway administration;

(*c*) to require the production of any book or document belonging to or in the possession or control of any railway administration (except a communication between a railway company and its legal advisers) which it appears to him to be necessary to inspect.

Facilities to be afforded to Inspectors.

6. A railway administration shall afford to the Inspector all reasonable facilities for performing the duties and exercising the powers imposed and conferred upon him by this Act.

CHAPTER III.

CONSTRUCTION AND MAINTENANCE OF WORKS.

Authority of railway administrations to execute all necessary works.

7. (*1*) Subject to the provisions of this Act and, *in the case of immoveable property not belonging to the railway administration, to the provisions* of any enactment for the time being in force for the acquisition of land for public purposes and for companies, and, subject also, in the case of a railway company, to the provisions of any contract between the company and the Government, a railway administration may, for the purpose of constructing a railway or the accommodation or other works connected therewith, and notwithstanding anything in any other enactment for the time being in force,—

(*a*) make or construct in, upon, across, under or over any lands, or any streets, hills, valleys, roads, railways or tramways, or any rivers, canals, brooks, streams or other waters, or any drains, water-pipes, gas-pipes or telegraph lines, such temporary or permanent inclined planes, arches, tunnels, culverts, embankments, aqueducts, bridges, roads, ways, passages, conduits, drains, piers, cuttings and fences as the railway administration thinks proper;

(*b*) alter the course of any rivers, brooks, streams or watercourses, for the purpose of constructing and maintaining tunnels, bridges, passages or other works over or under them, and divert or alter, as well temporarily as permanently, the course of any rivers, brooks, streams or watercourses or any roads, streets or ways, or raise or sink the level thereof, in order the more conveniently to carry them over or under or by the side of the railway, as the railway administration thinks proper;

(*c*) make drains or conduits into, through or under any lands adjoining the railway for the purpose of conveying water from or to the railway;

(*d*) erect and construct such houses, warehouses, offices and other buildings *and such* yards, stations, wharves, engines, machinery, apparatus and other works and conveniences as the railway administration thinks proper;

The Indian Railways Bill.

(*Chapter III.—Construction and Maintenance of Works.—Sections 8-11.*)

(*e*) alter, repair or discontinue such *buildings, works and conveniences* as aforesaid or any of them, and substitute others in their stead; and

(*f*) do all other acts necessary for making, maintaining, altering or repairing and using the railway.

(*2*) *The exercise of the powers conferred on a railway administration by sub-section* (*1*) *shall be subject to the control of the Governor General in Council.*

Alteration of pipes, *wires* and drains.

8. A railway administration may, for the purpose of exercising the powers conferred upon it by this Act, alter the position of any pipe for the supply of gas, *water or compressed air or the position of any electric wire or* of any drain not being a main drain:

Provided that—

(*a*) when the railway administration desires to alter the position of any such pipe, *wire* or drain it shall give reasonable notice of its intention to do so, and of the time at which it will begin to do so, to the local authority or company having control over the pipe, *wire* or drain or, when the pipe, *wire* or drain is not under the control of a local authority or company, to the person under whose control the pipe, *wire* or drain is;

(*b*) a local authority, company or person receiving notice under proviso (*a*) may send a person to superintend the work, and the railway administration shall execute the work to the reasonable satisfaction of the person so sent *and shall make arrangements for continuing during the execution of the work the supply of gas, water, compressed air or electricity or the maintenance of the drainage, as the case may be.*

Temporary entry upon land for repairing or preventing accident.

9. (*1*) The Governor General in Council may authorise any railway administration, in case of any slip or other accident happening or being apprehended to any cutting, embankment or other work under the control of the railway administration, to enter upon any lands adjoining its railway for the purpose of repairing or preventing the accident, and to do all such works as may be necessary for the purpose.

(*2*) In case of necessity the railway administration may enter upon the lands and do the works aforesaid without having obtained the previous sanction of the Governor General in Council, but in such a case shall, within seventy-two hours after such entry, make a report to the Governor General in Council, specifying the nature of the accident or apprehended accident, and of the works necessary to be done, and the power conferred on the railway administration by this sub-section shall cease and determine if the Governor General in Council, after considering the report, considers that the exercise of the power is not necessary for the public safety.

Payment of compensation *for damage caused by lawful* exercise of powers under section 7, 8 or 9.

10. (*1*) A railway administration shall do as little damage as possible in the exercise of the powers conferred by any of the three last foregoing sections, and *compensation shall be paid for any damage caused by the exercise thereof.* [Pros., P. W. D., January, 1868, Nos. 60 to 64, E. I. R. 26.]

(*2*) *A suit shall not lie to recover such compensation, but in case of dispute the amount thereof shall, on application to the Collector, be determined and paid in accordance, so far as may be, with the provisions of sections 11 to 15, both inclusive, and sections 18 to 42, both inclusive, of the Land-acquisition Act, 1870, and the provisions of sections 57 and 58 of that Act shall apply to the award of compensation.* X of 1870.

Accommodation works.

11. (*1*) A railway administration shall make and maintain the following works for the accommodation of the owners and occupiers of lands adjoining the railway, namely:— [8 Vict., c. 20, s. 68.]

(*a*) such and so many convenient crossings, bridges, arches, culverts and passages over, under or by the sides of, or leading to or from, the railway as may, in the opinion of the Governor General in Council, be necessary for the purpose of making good any interruptions caused by the railway to the use of the lands through which the railway is made, and

(*b*) all necessary arches, tunnels, culverts, drains, watercourses or other passages, over or under or by the sides of the railway, of such dimensions as will, in the opinion of the Governor General in Council, be sufficient at all times to convey water as freely from or to the lands lying near or affected by the railway as before the making of the railway, or as nearly so as may be.

(*2*) *Subject to the other provisions of this Act, the* works specified in clauses (*a*) and (*b*) of sub-section (*1*) shall be made during or immediately after the laying out or formation of the railway over the lands traversed thereby and in such manner as to cause as little damage or inconvenience as possible to persons interested in the lands or affected by the works.

(*3*) The foregoing provisions of this section are subject to the following provisos, namely:—

(*a*) a railway administration shall not be required to make any accommodation works in such a manner as would prevent or obstruct the working or using of the

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railway, or to make any accommodation works with respect to which the owners and occupiers of the lands have agreed to receive and have been paid compensation in consideration of their not requiring the works to be made;

[8 Vict., c 20, s. 73.] (*b*) save as hereinafter in this Chapter provided, a railway administration shall not, *except on the requisition of the Governor General in Council*, be compelled to defray the cost of executing any further or additional accommodation works for the use of the owners or occupiers of the lands after the expiration of ten years from the date on which the railway passing through the lands was first opened for public traffic;

[Suggested at Railway Conference, 1888.] (*c*) where a railway administration has provided suitable accommodation for the crossing of a road or stream, and the road or stream is afterwards diverted by the act or neglect of the person having the control thereof, the administration shall not be compelled to provide other accommodation for the crossing of the road or stream.

[8 Vict., c. 20, s. 70.] (*4*) The Governor General in Council may appoint a time for the commencement of any work to be executed under sub-section (*1*), and if for fourteen days next after that time the railway administration fails to commence the work or, having commenced it, fails to proceed diligently to execute it in a sufficient manner, the Governor General in Council may execute it and recover from the railway administration the cost incurred by him in the execution thereof.

[8 Vict., c. 20, s. 71] Power for owner, occupier *or local authority* to cause additional accommodation works to be made.

12. If an owner or occupier of any land affected by a railway considers the works made under the last foregoing section to be insufficient for the commodious use of the land, *or if the Local Government or a local authority desires to construct a public road or other work across, under or over a railway, he or it, as the case may be*, may at any time require the railway administration to make at his *or its* expense such further *accommodation works* as he *or it* thinks necessary and are agreed to by the railway administration or as, in case of difference of opinion, may be authorised by the Governor General in Council.

[Act IV, 1879, s. 52: 5 & 6 Vict., c 55, s 10: U. O. Register No. 2360 of 1881: and Pros., P. W. D., May, 1866, Nos. 12 to 17; January 1868,

Fences, screens, gates and bars.

13. The Governor General in Council may require that, within a time to be specified in the requisition or within such further time as he may appoint in this behalf,—

(*a*) boundary-marks or fences be provided or renewed by a railway administration for a railway or any part thereof and for roads constructed in connection therewith;

(*b*) any works in the nature of a screen near to or adjoining the side of any public road constructed before the making of a railway be provided or renewed by a railway administration for the purpose of preventing danger to passengers on the road by reason of horses *or other animals* being frightened by the sight or noise of the rolling-stock moving on the railway;

(*c*) suitable gates, chains, bars, stiles or hand-rails be erected or renewed by a railway administration at places where a railway crosses a public road on the level;

(*d*) persons be employed by a railway administration to open and shut such gates, chains or bars.

Over and under bridges.

14. (*1*) Where a railway administration has constructed a railway across a public road on the level, the Governor General in Council may at any time, if it appears to him necessary for the public safety, require the railway administration, within such time as he thinks fit, to carry the road either under or over the railway by means of a bridge or arch, with convenient ascents and descents and other convenient approaches, instead of crossing the road on the level, or to execute such other works as, in the circumstances of the case, may appear to the Governor General in Council to be best adapted for removing or diminishing the danger arising from the level-crossing.

(*2*) The Governor General in Council may require, as a condition of making a requisition under sub-section (*1*), that the local authority, if any, which maintains the road shall undertake to pay the whole of the cost to the railway administration of complying with the requisition or such portion of the cost as the Governor General in Council thinks just.

Removal of trees dangerous to or obstructing the working of a railway.

15. (*1*) In either of the following cases, namely:—

(*a*) where there is danger that a tree standing near a railway may fall on the railway so as to obstruct traffic,

(*b*) when a tree obstructs the view of any fixed signal,

the railway administration may, with the permission of any Magistrate, fell the tree or deal with it in such other manner as will in the opinion of the railway administration avert the danger or remove the obstruction, as the case may be.

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(2) In case of emergency the power mentioned in sub-section (1) may be exercised by a railway administration without the permission of a Magistrate.

(3) Where a tree felled or otherwise dealt with under sub-section (1) or sub-section (2) was in existence before the railway was constructed or the signal was fixed, any Magistrate may, upon the application of the persons interested in the tree, award to those persons such compensation as he thinks reasonable.

(4) Such an award, subject, where made in a presidency-town by any Magistrate other than the Chief Presidency Magistrate or where made elsewhere by any Magistrate other than the District Magistrate, to revision by the Chief Presidency Magistrate or the District Magistrate, as the case may be, shall be final.

(5) *A Civil Court shall not entertain a suit to recover compensation for any tree felled or otherwise dealt with under this section.*

CHAPTER IV.

OPENING OF RAILWAYS.

Right to use locomotives.

16. (1) A railway administration may, with the previous sanction of the Governor General in Council, use upon a railway locomotive engines or other motive power, and rolling-stock to be drawn or propelled thereby.

(2) But rolling-stock shall not be moved upon a railway by steam or other *motive* power until *such* general rules for the railway *as may be deemed to be necessary* have been made, sanctioned *and* published under this Act.

Notice of intended opening of a railway.

17. (1) Subject to the provisions of sub-section (2), a railway administration shall, one month at least before it intends to open any railway for the public carriage of passengers, give to the Governor General in Council notice in writing of its intention.

(2) The Governor General in Council may in any case, if he thinks fit, reduce the period of, or dispense with, the notice mentioned in sub-section (1).

Sanction of the Government a condition precedent to the opening of a railway.

18. A railway shall not be opened for the public carriage of passengers until the Governor General in Council, or an Inspector empowered by the Governor General in Council in this behalf, has by order sanctioned the opening thereof for that purpose.

Procedure in sanctioning the opening of a railway.

19. (1) The sanction of the Governor General in Council under the last foregoing section shall not be given until an Inspector has, after inspection of the railway, reported in writing to the Governor General in Council— [Act IV, 1883, s. 2.]

(a) that he has made a careful inspection of the railway and rolling-stock;

(b) that the moving and fixed dimensions prescribed by the Governor General in Council have not been infringed;

(c) that the weight of rails, strength of bridges, general structural character of the works, and the size of and maximum gross load upon the axles of any rolling-stock are *such as have been* prescribed by the Governor General in Council; [5 & 6 Vict., c. 55, s. 16]

(d) that the railway is sufficiently supplied with rolling-stock;

(e) that general rules for the working of the railway *when opened for the public carriage of passengers* have been made, sanctioned and published under this Act; and

(f) that, in his opinion, the railway can be opened for the public carriage of passengers without danger to the public using it.

(2) If in the opinion of the Inspector the railway cannot be so opened without danger to the public using it, he shall state that opinion together with the grounds therefor to the Governor General in Council, and the Governor General in Council may thereupon order the railway administration to postpone the opening of the railway. [5 & 6 Vict., c. 55, s. 6.]

(3) An order under the last foregoing sub-section must set forth the requirements to be complied with as a condition precedent to the opening of the railway being sanctioned, and shall direct the postponement of the opening of the railway until those requirements have been complied with or the Governor General in Council is otherwise satisfied that the railway can be opened without danger to the public using it.

(4) The sanction given under this section may be either absolute or subject to such conditions as the Governor General in Council thinks necessary for the safety of the public. [Act IV, 1883, s. 2.]

(5) When sanction for the opening of a railway is given subject to conditions and the railway administration fails to fulfil those conditions, the sanction shall be deemed to be void and the railway shall not be worked or used until the conditions are fulfilled to the satisfaction of the Governor General in Council. [Act IV, 1883, s. 2.]

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(Chapter IV.—Opening of Railways.—Sections 20 25. Chapter V.—Railway Commissions and Traffic Facilities.—Section 26.)

[34 & 35 Vict., c. 78, s. 5.]

Application of the provisions of the three last foregoing sections to material alterations of a railway.

20. (*1*) The provisions of sections 17, 18 and 19 with respect to the opening of a railway shall extend to the opening of the works mentioned in sub-section (*2*) when those works form part of, or are directly connected with, a railway used for the public carriage of passengers and have been constructed after the inspection which preceded the first opening of the railway.

(*2*) The works referred to in sub-section (*1*) are additional lines of railway, deviation lines, stations, junctions and crossings on the level, and any alteration or re-construction materially affecting the structural character of any work to which the provisions of sections 17, 18 and 19 apply or are extended by this section.

[New.]

Exceptional provision.

21. When an accident has occurred resulting in a temporary suspension of traffic, and either the original line and works have been rapidly restored to their original standard, or a temporary diversion has been laid for the purpose of restoring communication, the original line and works so restored, or the temporary diversion, as the case may be, may, in the absence of the Inspector, be opened for the public carriage of passengers, subject to the following conditions, namely :—

(*a*) that the railway servant in charge of the works undertaken by reason of the accident has *certified in writing* that the opening of the restored line and works, or of the temporary diversion, will not *in his opinion* be attended with danger to the public using the line and works or the diversion; and

(*b*) that notice by telegraph of the opening of the line and works or the diversion shall be sent, *as soon as may be*, to the Inspector appointed for the railway.

[New: suggested at Railway Conference, 1888.]

Power to make rules with respect to the opening of railways.

22. The Governor General in Council may make rules defining the cases in which, and in those cases the extent to which, the procedure prescribed in sections 17 to 20 (both inclusive) may be dispensed with.

[Act IV, 1883, s. 2.]

Power to close an opened railway.

23. (*1*) When, after inspecting any open railway used for the public carriage of passengers, or any rolling-stock used thereon, an Inspector is of opinion that the use of the railway or of any specified rolling-stock will be attended with danger to the public using it, he shall state that opinion, together with the grounds therefor, to the Governor General in Council; and the Governor General in Council may thereupon order that the railway be closed for the public carriage of passengers, or that the use of the rolling-stock so specified be discontinued, or that the railway or the rolling-stock so specified be used for the public carriage of passengers on such conditions *only* as the Governor General in Council may consider necessary for the safety of the public.

(*2*) An order under sub-section (*1*) must set forth the grounds on which it is founded. [5 & 6 Vict c. 55, s. 6.]

Re-opening of a closed railway.

24. (*1*) When a railway has been closed under the last foregoing section, it shall not be re-opened for the public carriage of passengers until it has been inspected, and its re-opening sanctioned, in accordance with the provisions of this Act. [Act IV, 1883, s. 2.]

(*2*) When the Governor General in Council has ordered under the last foregoing section that the use of any specified rolling-stock be discontinued, that rolling-stock shall not be used until an Inspector has reported that it is fit for use and the Governor General in Council has sanctioned its use. [Act IV, 1883, s. 2.]

(*3*) When the Governor General in Council has imposed under the last foregoing section any conditions with respect to the use of any railway or rolling-stock, those conditions shall be observed until they are withdrawn by the Governor General in Council.

Delegation of powers under this Chapter to Inspectors.

25. (*1*) The Governor General in Council may, by general or special order, authorise the discharge of any of his functions under this Chapter by an Inspector, and may cancel any sanction or order given by an Inspector discharging any such function or attach thereto any condition which the Governor General in Council might have imposed if the sanction or order had been given by himself. [Act IV, 1879, s. 58 (2).]

(*2*) A condition imposed under sub-section (*1*) shall for all the purposes of this Act have the same effect as if it were attached to a sanction or order given by the Governor General in Council.

CHAPTER V.

RAILWAY COMMISSIONS AND TRAFFIC FACILITIES.

Railway Commissions.

Constitution of Railway Commission.

26. (*1*) For the purposes of this Chapter the Governor General in Council shall, as occasion may in his opinion require, appoint a commission, styled a Railway Commission (in this Act referred to as the Commissioners) and consisting of one Law Commissioner and two Lay Commissioners. [17 & 18 Vict., c. 31; 36 & 37 Vict, c. 48; and 51 & 52 Vict, c. 25.]

(*2*) The Commissioners shall sit at such times and in such places as the Governor General in Council appoints.

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(*Chapter V.—Railway Commissions and Traffic Facilities.—Sections 27-34.*)

(3) The Law Commissioner shall be such Judge of the High Court having jurisdiction in reference to European British subjects under the Code of Criminal Procedure, 1882, in the place where the Commissioners are to sit as, in the case of a High Court established under the Statute 24 and 25 Victoria, chapter 104, the Chief Justice or, in the case of the Chief Court of the Punjab, the Senior Judge or, in the case of the Court of the Recorder of Rangoon, the Chief Commissioner of Burma may, on the request of the Governor General in Council, assign by writing under his hand.

(4) The Lay Commissioners shall be appointed by the Governor General in Council, and one at least of them shall be of experience in railway business.

Restriction of jurisdiction of Railway Commission to cases specially referred.

27. The Commissioners shall take cognizance of such cases only as are referred to them by the Governor General in Council.

Reference of cases to Railway Commission.

28. In any of the following circumstances, namely:—

(*a*) where complaint is made to the Governor General in Council of anything done or any omission made by a railway administration in violation or contravention of any provision of this Chapter;

(*b*) where any difference *which is under the provisions of any agreement required or authorised to be referred* to arbitration arises between railway administrations, and the railway administrations apply to the Governor General in Council to have it referred to the Commissioners;

(*c*) where any other difference, *being a difference between railway administrations or one* to which a railway administration is a party, arises, and the parties thereto apply to the Governor General in Council to have it referred to the Commissioners;

the Governor General in Council may, if he thinks fit, refer the case to the Commissioners for decision.

Constitution of Railway Commission in session.

29. The three Commissioners shall attend at the hearing of any case referred to them for decision under this Chapter, and the Law Commissioner shall preside at the hearing.

Powers of Railway Commission.

30. (1) In hearing any such case the Commissioners shall have all the powers which may be exercised in the hearing of an original civil suit by a High Court.

(2) *The decision shall, if the Commissioners differ in opinion, be in accordance with the opinion of the majority, and the final order in the case shall be by way of injunction and not otherwise.* [Twelfth Report, Railway Commissioners, p 6, L. R. 11 App. Cas. 97.]

(3) At the hearing the Commissioners may permit any *party* to appear before them either by himself or by any legal practitioner entitled to practise in any High Court. [51 & 52 Vict., c. 5, s. 50.]

Appeals from orders of Railway Commission.

31. (1) An appeal shall not lie from any order of the Commissioners upon any question of fact on which two of the Commissioners are agreed.

(2) Subject to the provisions of sub-section (1), an appeal shall lie from an order of the Commissioners—

(*a*) where the Law Commissioner was the Recorder or Additional Recorder of Rangoon, to the High Court of Judicature at Fort William in Bengal, and

(*b*) in any other case, to the High Court of which the Law Commissioner was a member.

(3) Such an appeal must be presented within six months from the date of the order appealed from, and shall be heard by a bench of as many Judges, not being fewer than three, as the High Court may by rule prescribe.

(4) In the hearing of the appeal the High Court shall, subject to the other provisions of this Chapter, have all the powers which it has as an Appellate Court under the Code of Civil Procedure, and may make any order which the Commissioners could have made. [See section 39 of this Bill, which practically precludes remand.] XIV of 1882.

Operation of orders of Railway Commission.

32. Notwithstanding any appeal to the High Court from an order of the Commissioners, the order shall, unless the Commissioners or the majority of them see fit to suspend it, continue in operation until it is reversed or varied by that Court.

Assessors.

33. (1) The Commissioners, in the exercise of their jurisdiction under this Chapter, may from time to time, with the general or special sanction of the Governor General in Council, call in one or more persons of engineering or other technical knowledge to act as assessors.

(2) There shall be paid to such persons such remuneration as the Governor General in Council upon the recommendation of the Commissioners may direct.

Power of the Governor General in Council to make rules for the purposes of this Chapter.

34. The Governor General in Council may make rules regulating proceedings before the Commissioners and enabling the Commissioners to carry into effect the provisions of this

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Chapter, and prescribing fees to be taken in relation to proceedings before the Commissioners.

Costs of proceedings under this Chapter.

35. The costs of and incidental to any proceedings before the Commissioners or the High Court under this Chapter shall be in the discretion of the Commissioners or the High Court, as the case may be, *and the payment of costs awarded by the Commissioners may be enforced by the Court of which the Law Commissioner was a Judge as if the payment had been ordered by a decree of a High Court.*

[17 & 18 Vict., c. 31, s 3.]

Execution of order of Railway Commission and High Court.

36. (1) The Court of which the Law Commissioner was a Judge may, if it appears on the application of any person who was a party to the proceedings before the Commissioners or on appeal before the High Court, or of the representative of any such person, that an injunction made under this Chapter by the Commissioners or by a High Court has not been obeyed by the party enjoined, order such party to pay a sum not exceeding one thousand rupees for every day during which the injunction is disobeyed after the date of the order directing such payment.

(2) The payment of such sum may be enforced by the Court which made the order as if that Court had given a decree for the same, and the Court may direct that the whole or any part of the sum shall be paid to the person making the application under sub-section (1) or to the Government.

Evidence of documents.

37. A document purporting to be signed by the Commissioners, or any of them, shall be received in evidence without proof of the signature, and shall, until the contrary is proved, be deemed to have been so signed and to have been duly executed or issued by the Commissioners.

Submission to the Governor General in Council of special reports by Railway Commission.

38. The Commissioners shall, as soon as may be after the disposal of each case referred to them, submit to the Governor General in Council a special report on the case, and the Governor General in Council shall cause the report to be published in such manner as he thinks fit for the information of persons interested in the subject-matter thereof.

Dissolution of Railway Commission.

39. Except for the purpose of the last foregoing section, a Railway Commission shall be deemed to be dissolved at the close of the last of the sittings of the Commissioners for the decision of the cases referred to them:

Provided that, on the application of any person who was a party to the proceedings before the Commissioners, or of the representative of any such person, the Governor General in Council may, if he thinks fit, in any case in which the order passed by the Commissioners is not open to appeal, re-appoint the Commissioners for the purpose of hearing an application for a review of their decision and of granting the same and re-hearing the case if they think that the case should be re-heard.

Finality of orders of Railway Commission subject to the foregoing provisions of this Chapter.

40. Subject to the foregoing provisions of this Chapter and to any direction of Her Majesty in Council, an order of the Commissioners shall be final and shall not be questioned in or restrained by any Court.

Bar of jurisdiction of ordinary Courts in certain matters cognisable by Railway Commission.

41. Except as provided in this Act, no suit shall be instituted or proceeding taken for anything done or any omission made by a railway administration in violation or contravention of any provision of this Chapter or of any order made thereunder by the Commissioners or by a High Court.

Traffic Facilities.

Duty of railway administrations to arrange for receiving and forwarding traffic without unreasonable delay and without partiality.

42. (1) Every railway administration shall, according to its powers, afford all reasonable facilities for the receiving, forwarding and delivering of traffic upon and from the several railways belonging to or worked by it and for the return of rolling-stock.

(2) A railway administration shall not make or give any undue or unreasonable preference or advantage to or in favour of any particular person or railway administration, or any particular description of traffic, in any respect whatsoever, or subject any particular person or railway administration or any particular description of traffic to any undue or unreasonable prejudice or disadvantage in any respect *whatsoever.*

(3) A railway administration having or working railways which form part of a continuous line of railway communication, or having its terminus or station within one mile of the terminus or station of another railway administration, shall afford all due and reasonable facilities for receiving and forwarding by one of such railways all the traffic arriving by the other at such terminus or station, without any unreasonable delay, and without any such preference or advantage or prejudice or disadvantage as aforesaid, and so that no obstruction may be offered to the public desirous of using such railways as a continuous line of communication, and so that all reasonable accommodation may by means of such railways be at all times afforded to the public in that behalf.

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(Chapter V.—Railway Commissions and Traffic Facilities.—Section 42-44.)

(4 The facilities to be afforded under this section shall include the due and reasonable receiving, forwarding and delivering by every railway administration, at the request of any other railway administration, of through traffic to and from the railway of any other railway administration at through rates:

Provided as follows:—

(*a*) the railway administration requiring the traffic to be forwarded shall give written notice of the proposed through rate to each forwarding railway administration, stating both its amount *and its apportionment* and the route by which the traffic is proposed to be forwarded. The proposed through rate *for animals or goods* may be per truck or per maund;

(*b*) each forwarding railway administration shall, within the prescribed period after the receipt of such notice, by written notice inform the railway administration requiring the traffic to be forwarded whether it agrees to the rate, *apportionment* and route, and, if it *has any objection, what* the grounds of the objection *are;*

(*c*) if at the expiration of the prescribed period no such objection has been sent by any forwarding railway administration, the rate shall come into operation at the expiration of that period;

(*d*) if an objection to the rate, *apportionment* or route has been sent within the prescribed period, the Governor General in Council *may, if he thinks fit,* on the request of any of the railway administrations, refer the case to the Commissioners for their decision;

(*e*) if the objection is to the granting of the rate or to the route, the Commissioners shall consider whether the granting of the rate is a due and reasonable facility in the interests of the public, and whether, regard being had to the circumstances, the route proposed is a reasonable route, and shall allow or refuse the rate accordingly or fix such other rate as may seem to the Commissioners to be just and reasonable:

(*f*) if the objection is only to the apportionment of the rate, *and the case has been referred to the Commissioners,* the rate shall come into operation at the expiration of the prescribed period, but the decision of the Commissioners as to its apportionment shall be retrospective: in *the case of any other objection* the operation of the rate shall be suspended until the Commissioners make their order in the case;

(*g*) the Commissioners in apportioning the through rate shall take into consideration all the circumstances of the case, including any special expense incurred in respect of the construction, maintenance or working of the route or any part of the route, as well as any special charges which any railway administration is entitled to make in respect thereof;

(*h*) *the Commissioners shall not in any case compel any railway administration to accept lower mileage rates than the mileage rates which the administration may for the time being legally be charging for like traffic carried by a like mode of transit on any other line of communication between the same points, being the points of departure and arrival of the through route;*

(*i*) subject to the foregoing provisions of this sub-section, the Commissioners shall have full power to decide that any proposed through rate is due and reasonable, notwithstanding that a less amount may be allotted to any forwarding railway administration out of the through rate than the maximum rate which the railway administration is entitled to charge, and to allow and apportion the through rate accordingly; [36 & 37 Vict., c. 48, s 12.]

(*j*) the prescribed period mentioned in this sub-section shall be one month, or such longer period as the Governor General in Council may by general or special order prescribe.

Undue preference in case of unequal rates for like traffic or services.

43. (*1*) Whenever it is shown that a railway administration charges one trader or class of traders or the traders in any *local area* lower rates for the same or similar *animals or goods,* or lower rates for the same or similar services, than it charges to other traders or classes of traders, or to the traders in another *local area,* the burden of proving that such lower charge does not amount to an undue preference shall lie on the railway administration. [51 & 52 Vict., c. 25, s. 27.]

(*2*) In deciding whether a lower charge does or does not amount to an undue preference, the Commissioners may, so far as they think reasonable, in addition to any other considerations affecting the case, take into consideration whether such lower charge is necessary for the purpose of securing, in the interests of the public, the traffic in respect of which it is made.

Provision for facilities and equal treatment where ships or boats are used which are not part of a railway.

44. Where a railway administration is a party to an agreement for *procuring the traffic of the railway to be carried* on *any* inland water *by* any ferry, ship, boat or raft [51 & 52 Vict., c. 25, s. 25, and section 3 (*4*) (*d*) of this Bill.]

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(Chapter V.—Railway Commissions and Traffic Facilities.—Sections 45-46. Chapter VI.—Working of Railways.—Section 47-48.)

which *does not belong to or is not hired or worked by* the railway administration, the provisions of the two last foregoing sections applicable to a railway shall extend to the ferry, ship, boat or raft *in so far as it is used for the purposes of the traffic of the railway.*

[New.] Terminals.

45. A railway administration may charge reasonable terminals.

[36 & 37 Vict., c. 48, s. 15.] Power of Railway Commission to fix terminals.

46. (*1*) The Governor General in Council may, *if he thinks fit*, refer to the Commissioners for decision any question or dispute which may arise with respect to the terminals charged by a railway administration, and the Commissioners may thereupon decide what is a reasonable sum to be paid to the railway administration in respect of terminals.

[51 & 52 Vict., c. 25, s. 24 (*1*).] (*2*) In deciding the question or dispute the Commissioners shall have regard only to the expenditure reasonably necessary to provide the accommodation in respect of which the terminals are charged, irrespective of the outlay which may have been actually incurred by the railway administration in providing that accommodation.

CHAPTER VI.

WORKING OF RAILWAYS.

General.

[Act IV, 1879, s. 8: 3 & 4 Vict., c. 97, ss. 7, 8 & 9: and 8 Vict., c. 20, s. 108.] General rules.

47. (*1*) Every railway company and, in the case of a railway administered by the Government, an officer to be appointed by the Governor General in Council in this behalf, shall make general rules consistent with this Act for the following purposes, namely :—

(*a*) for regulating the mode in which, and the speed at which, rolling-stock used on the railway is to be moved or propelled ,

(*b*) for *providing* for the accommodation and convenience of passengers *and regulating the carriage of their luggage*;

(*c*) for declaring what shall be deemed to be, for the purposes of this Act, dangerous or offensive goods, and for regulating the carriage of such goods;

(*d*) *for regulating the conditions on which the railway administration will carry passengers suffering from infectious or contagious disorders, and providing for the disinfection of carriages which have been used by such passengers;*

[Act IV, 1883, s. 3.] (*e*) for regulating the conduct of the railway servants;

[New.] (*f*) for regulating the terms and conditions on which the railway administration will warehouse or retain goods at any station on behalf of the consignee or owner; and,

(*g*) generally, for regulating the travelling upon, and the use, working and management of, the railway. [26 & 27 Vict. c. 92, s. 32.]

(*2*) The rules may provide that any person committing a breach of any of them shall be punished with fine which may extend to any sum not exceeding fifty rupees, *and that, in the case of a rule made under clause (e) of sub-section (1), the railway servant shall forfeit a sum not exceeding one month's pay, which sum may be deducted by the railway administration from his pay.* [Act IV, 1879 s. 8.] [Canadian 40 Vict., c. 109, s. 86.]

(*3*) A rule made under this section shall not take effect until it has received the sanction of the Governor General in Council and been published in the Gazette of India: [Act IV, 1879 s. 8.]

Provided that, where the rule is in the terms of a rule which has already been published at length in the Gazette of India, a notification in that Gazette referring to the rule already published and announcing the adoption thereof shall be deemed a publication of a rule in the Gazette of India within the meaning of this sub-section. [New: but represents existing practice.]

(*4*) The Governor General in Council may cancel any rule made under this section, and the authority required by sub-section (*1*) to make rules thereunder may at any time, with the previous sanction of the Governor General in Council, rescind or vary any such rule. [Act IV, 1879 s. 8.]

(*5*) Every rule purporting to have been made for any railway under section 8 of the Indian Railway Act, 1879, and appearing from the Gazette of India to be intended to apply to the railway at the commencement of this Act, shall, notwithstanding any irregularity in the making or publication of the rule, be deemed to have been made and to have taken effect under this section. [Unofficial Regr. No. 41 of 1887.] IV of 1879.

(*6*) Every railway administration shall keep at each station on its railway a copy of the general rules for the time being in force under this section *on the railway*, and shall allow any person to inspect it free of charge at all reasonable times. [New.]

Disposal of differences between railways regarding conduct of joint traffic.

48. Where two or more railway administrations whose railways have a common terminus or a portion of the same line of rails in common, or form separate portions of one continued line of railway communication, are not able to agree upon arrangements for conducting at such common terminus, or at the point of junction between them, their joint traffic with safety to the public, the Governor General in Council, upon the application of either or any of the administrations, may decide the matters in dispute between them, so far as those matters relate to the safety of the public, and may determine whether the [5 & 6 Vict., c. 55, s. 111 26 & 27 Vict. c. 92, s. 9.]

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whole or what proportion of the expenses attending on such arrangements shall be borne by either or any of the administrations respectively.

Agreements with the Governor General in Council for construction or lease of rolling-stock.

49. Any railway company, not being a company *for which* the Statute 42 and 43 Victoria, chapter 41, *provides*, may from time to time make and carry into effect agreements with the Governor General in Council for the construction of rolling-stock, plant or machinery used on, or in connection with, railways, or for leasing or taking on lease any rolling-stock, plant, machinery or equipments required for use on a railway, or for the maintenance of rolling-stock.

Powers of railway companies to enter into working agreements.

50. Any railway company, not being a company *for which* the Statute 42 and 43 Victoria, chapter 41, *provides*, may from time to time make with the Governor General in Council, and carry into effect, or, with the sanction of the Governor General in Council, make with any other railway administration, and carry into effect, any agreement with respect to any of the following purposes, namely :—

(*a*) the working, use, management and maintenance of any railway;

(*b*) the supply of rolling-stock and machinery necessary for any of the purposes mentioned in clause (*a*) and of officers and servants for the conduct of the traffic of *the* railway;

(*c*) the payments to be made and the conditions to be performed with respect to such working, use, management and maintenance;

(*d*) the interchange, accommodation and conveyance of traffic being on, coming from or *intended* for the respective railways of the contracting parties, and the fixing, collecting, apportionment and appropriation of the revenues arising from that traffic;

(*e*) generally, the giving effect to any such provisions or stipulations with respect to any of the purposes *hereinbefore in this section* mentioned as the contracting parties may think fit and mutually agree on:

Provided that the agreement shall not affect any of the rates which the railway administrations parties thereto are from time to time respectively authorised to demand and receive from any person, and that every person shall, notwithstanding the agreement, be entitled to the use and benefit of the railways of any railway administrations, parties to the agreement, on the same terms and conditions, and on payment of the same rates as he would be if the agreement had not been entered into.

Establishment of ferries and roadways for accommodation of traffic.

51. Any railway company, not being a company *for which* the Statute 42 and 43 Victoria, chapter 41, *provides*, may from time to time exercise with the sanction of the Governor General in Council all or any of the following powers, namely :— [42 & 43 Vict., c. 41, s. 4.]

(*a*) it may establish, for the accommodation of the traffic of its railway, any ferry equipped with machinery and plant of good quality and adequate in quantity to work the ferry;

(*b*) it may work for purposes other than the accommodation of the traffic of the railway any ferry established by it under this section;

(*c*) it may provide and maintain on any of its bridges roadways for foot-passengers, cattle, carriages, carts or other traffic;

(*d*) it may construct and maintain roads for the accommodation of traffic passing to or from its railway;

(*e*) it may provide and maintain any means of transport which may be required for the reasonable convenience of passengers, animals or goods carried or to be carried on its railway;

(*f*) it may charge tolls on the traffic using such ferries, roadways, roads or means of transport as it may provide under this section, according to tariffs to be arranged from time to time with the sanction of the Governor General in Council.

Returns.

52. Every railway administration shall, in forms to be prescribed by the Governor General in Council, prepare, half-yearly or at such intervals as the Governor General in Council may prescribe, such returns of its capital and revenue transactions and of its traffic as the Governor General in Council may require, and shall forward a copy of such returns to the Governor General in Council at such times as he may direct. [3 & 4 Vict., c. 97, s. 3: 31 & 32 Vict., c. 119, ss 3 & 4 and 34 & 35 Vict., c. 78, ss. 9 & 10.]

Carriage of Property.

Maximum load for wagons.

53. (*1*) Every railway administration shall determine the maximum load for every wagon or truck in its possession, and shall exhibit the words or figures representing the load so determined in a conspicuous manner on the outside of every such wagon or truck. [5 & 6 Vict., c. 55, s 16.]

(*2*) Every person owning a wagon or truck which passes over a railway shall similarly determine and exhibit the maximum load for the wagon or truck.

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(3) The gross weight of any such wagon or truck bearing on the axles when the wagon or truck is loaded to such maximum load shall not exceed such limit as may be fixed by the Governor General in Council for the class of axle under the wagon or truck.

[New.]

Power for railway administrations to impose conditions for working traffic.

54. (1) *Subject to the control of the Governor General in Council, a* railway administration may impose conditions, not inconsistent with this Act or with any general rule thereunder, with respect to the receiving, forwarding or delivering of any animals or goods.

(2) The railway administration shall keep at each station on its railway a copy of the conditions for the time being in force under sub-section (1) at the station, and shall allow any person to inspect it free of charge at all reasonable times.

(3) *A railway administration shall not be bound to carry any animal suffering from any infectious or contagious disorder.*

[Act IV, 1879, s. 14: 8 Vict., c. 20, s. 97: and Pros., P.W.D., Jan., 1868, Nos. 60 to 64, Despatch, para. 13.]

Lien for rates, terminals and other charges.

55. (1) If a person fails to pay on demand *made by or on behalf of a railway administration* any rate, terminal or other charge due from him in respect of any animals or goods, the railway administration may detain the whole or any of the animals or goods, or, if they have been removed from the railway, any other animals or goods of such person then being in or thereafter coming into its possession.

(2) When any animals or goods have been detained under sub-section (1), the railway administration may sell by public auction, in the case of perishable goods at once, and in the case of other goods or of animals on the expiration of at least fifteen days' notice of the intended auction, published in one or more of the local newspapers or, where there are no such newspapers, in such manner as the Governor General in Council may prescribe, sufficient of such animals or goods to produce a sum equal to the charge and all expenses of such detention, notice and sale, including, in the case of animals, the expenses of the feeding, watering and tending thereof.

(3) Out of the proceeds of the sale the railway administration may retain a sum equal to the charge and the expenses aforesaid, rendering the surplus, if any, of the proceeds, and such of the animals or goods (if any) as remain unsold, to the person entitled thereto.

(4) If a person on whom a demand for any rate, terminal or other charge *due from him* has been made fails to remove from the railway within a reasonable time any animals or goods which have been detained under sub-section (1), or any animals or goods which have remained unsold after a sale under sub-section (2), the railway administration may sell the whole of them and dispose of the proceeds of the sale as nearly as may be under the provisions of sub-section (3).

(5) Notwithstanding anything in the foregoing sub-sections, the railway administration may recover by suit any such rate, terminal or other charge as aforesaid or balance thereof.

Disposal of unclaimed things on a railway.

[New: but represents existing practice.]

56. (1) When any animals or goods have come into the possession of a railway administration for carriage or otherwise and are not claimed by the owner or other person appearing to the railway administration to be entitled thereto, the railway administration *shall, if such owner or person is known, cause a notice to be served upon him requiring him to remove the animals or goods.*

(2) *If such owner or person is not known, or the notice cannot be served upon him, or he does not comply with the requisition in the notice, the railway administration may within a reasonable time, subject to the provisions of any other enactment for the time being in force,* sell *the animals or goods* as nearly as may be under the provisions of the last foregoing section, rendering the surplus, if any, of the proceeds of the sale to any person entitled thereto.

Power for railway administrations to require indemnity on delivery of goods in certain cases

[Secretary of State's Despatch Railway, No. 4, dated the 5th January, 1888.]

57. Where any animals, goods *or sale-proceeds* in the possession of a railway administration are claimed by two or more persons or the ticket or receipt given *for the animals or goods* is not forthcoming, the railway administration may withhold delivery of the animals, goods *or sale-proceeds* until the person entitled in its opinion to receive them has given an indemnity, to the satisfaction of the railway administration, against the claims of any other person with respect to the animals, goods *or sale-proceeds.*

Requisitions for written accounts of description of goods.

[Act IV, 1879, s. 15.]

58. (1) The owner or person having charge of any goods which are brought upon a railway for the purpose of being carried thereon, *and the consignee of any goods which have been carried on a railway,* shall, on the request of any railway servant appointed in this behalf by the railway administration, deliver to *such servant* an account in writing signed by such owner or person, *or by such consignee, as the case may be, and containing such a* description of the goods *as may be sufficient to determine the rate which the railway administration is entitled to charge in respect thereof.*

(2) *If such owner, person or consignee refuses or neglects to give such an account, and refuses to open the parcel or package containing the goods in order that their description may be ascertained, the railway administration, may, (a) in respect of goods which have been brought for the purpose of being carried on the railway, refuse to carry the goods unless in respect thereof a rate is paid not exceeding the*

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highest rate which may be in force at the time on the railway for any class of goods or, (b) in respect of goods which have been carried on the railway, charge a rate not exceeding such highest rate.

(3) If an account delivered under sub-section (1) is materially false with respect to the description of any goods to which it purports to relate, *and which have been carried on the railway*, the railway administration may charge in respect of the carriage of the goods a rate not exceeding double the highest rate which may be in force at the time on the railway for any class of goods.

(4) If any difference arises between a railway servant and *the owner* or person having charge, *or the consignee*, of any goods *which have been brought to be carried or have been* carried on a railway, respecting the description of goods of which an account has been delivered under this section, the railway servant may detain and examine the goods.

(5) If it appears from the examination that the description *of the goods is* different from that stated in an account delivered under sub-section (1), the person who delivered the account, or, if that person is not the owner of the goods, then that person and the owner jointly and severally, shall be liable to pay to the railway administration the cost of the detention and examination of the goods, and the railway administration shall be exonerated from all responsibility for any loss *which may have been caused by the detention or examination thereof.*

(6) If it appears that the description *of the goods is* not different from that stated in an account delivered under sub-section (1), the railway administration shall pay the cost of the detention and examination and be responsible to the owner of the goods for any *such loss as aforesaid.*

Dangerous or offensive goods.

59. (1) No person shall be entitled to take with him, or to require a railway administration to carry, any dangerous or offensive goods upon a railway.

(2) No person shall take any such goods with him upon a railway without giving notice of their nature to the station-master or other railway servant in charge of the place where he brings the goods upon the railway, or shall tender or deliver any such goods for carriage upon a railway without distinctly marking their nature on the outside of the package containing them or otherwise giving notice in writing of their nature to the railway servant to whom he tenders or delivers them.

(3) Any railway servant may refuse to receive such goods for carriage and, when such goods have been so received without such notice as is mentioned in sub-section (1) having to his knowledge been given, may refuse to carry them or may stop their transit.

(4) If any railway servant has reason to believe any such goods to be contained in a package with respect to the contents whereof such notice as is mentioned in sub-section (2) has not to his knowledge been given, he may cause the package to be opened for the purpose of ascertaining its contents.

(5) Nothing in this section shall be construed to derogate from the Indian Explosives Act, 1884, or any rule under that Act, and nothing in sub-sections (1), (3) and (4) shall be construed to apply to any goods tendered or delivered for carriage by order or on behalf of the Government or to any goods which an officer, soldier, sailor or police-officer or a person enrolled as a volunteer under the Indian Volunteers Act, 1869, may take with him upon a railway in the course of his employment or duty as such.

[New: Pros., Home Dept., July, 1887, Nos. 35 to 77: and Act IV, 1884, s. 14]

IV of 1884.

XX of 1869

Exhibition to the public of authority for quoted rates.

60. At every station at which a railway administration quotes a rate to any other station for the carriage of traffic other than passengers and their luggage, the railway servant appointed by the administration to quote the rate shall, at the request of any person, show to him at all reasonable times, and without payment of any fee, the rate-books or other documents in which the rate is authorised by the admininstration or administrations concerned.

[36 & 37 Vict., c 48, s. 14: 51 & 52 Vict., c. 25, s. 33: and Seventh Report, Railway Commissioners, p. 1.]

Requisitions on railway administrations for details of gross charges.

61. (1) Where any charge is made by and paid to a railway administration in respect of the carriage of goods over its railway, the administration shall, on the application of the person by whom or on whose behalf the charge has been paid, render to the applicant an account showing how much of the charge comes under each of the following heads, namely:—

[31 & 32 Vict., c. 119, s. 17.]

(a) the carriage of the goods on the railway;

(b) terminals;

(c) *demurrage; and*

(d) collection, delivery and other expenses;

but without particularising the several items of which the charge under each head consists.

[Cf. 36 & 37 Vict., c 48, s. 14: and Eleventh Report, Commissioners, p. 6]

(2) The application under sub-section (1) must be in writing and be made to the railway administration within one month after the date of the payment of the charge by or on behalf of the applicant, and the account must be rendered by the administration within two months after the receipt of the application.

[The periods mentioned in sub-section (2) are those suggested at the Railway Conference, 1888.]

Carriage of Passengers.

Communication between passengers and railway servants in charge of trains.

62. The Governor General in Council may require any railway administration to provide and maintain in proper order, in any train worked by it which

[31 & 32 Vict, c 119, s. 22.]

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carries passengers, such efficient means of communication between the passengers and the railway servants in charge of the train as the Governor General in Council has approved.

[General Rule No. 14.]

Maximum number of passengers for each compartment.

63. Every railway administration shall fix, subject to the approval of the Governor General in Council, the maximum number of passengers which may be carried in each compartment of every description of carriage, and shall exhibit the number so fixed in a conspicuous manner inside or outside each compartment, in English or in one or more of the vernacular languages in common use in the territory traversed by the railway, or both in English and in one or more of such vernacular languages, as the Governor General in Council, after consultation with the railway administration, may determine.

Reservation of compartments for females.

64. (1) On and after the first day of January, 1891, every railway administration shall in every train carrying passengers reserve for the exclusive use of females one compartment at least of the lowest class of carriage forming part of the train.

(2) One such compartment so reserved shall, if the train is to run for a distance exceeding fifty miles, be provided with a closet.

[Act IV, 1879, s. 9, as amended at Railway Conference, 1888.]

Exhibition of time-tables and tables of fares at stations.

65. Every railway administration shall cause to be posted in a conspicuous *and accessible* place at every station on its railway, in English and in a vernacular language in common use in the territory where the station is situate, a copy of the time-tables for the time being in force on the railway, and lists of the fares chargeable for travelling from the station where the lists are posted to every place for which card-tickets are ordinarily issued to passengers at that station.

[Act IV, 1879, s. 17.]

Supply of tickets on payment of fares.

66. (1) Every person desirous of travelling on a railway shall, upon payment of his fare, be supplied with a ticket, specifying the class of carriage for which, and the place from and the place to which, the fare has been paid, and the amount of the fare.

(2) The matters required by sub-section (1) to be specified on a ticket shall be set forth—

(a) if the class of carriage to be specified thereon is the lowest class, then in a vernacular language in common use in the territory traversed by the railway, and

(b) if the class of carriage to be so specified is any other than the lowest class, then in English.

[Act IV, 1879, s. 18.]

Provision for case in which tickets have been issued for trains not having room available for additional passengers.

67. (1) Fares shall be deemed to be accepted, and tickets to be issued, subject to the condition of there being room available in the train for which the tickets are issued.

[New.]

(2) A person to whom a ticket has been issued and for whom there is not room available in the train for which the ticket was issued shall on returning the ticket within *three hours* after the departure of the train be entitled to have his fare at once refunded.

[New.]

(3) A person for whom there is not room available in the class of carriage for which he has purchased a ticket and who is obliged to travel in a carriage of a lower class shall be entitled on delivering up his ticket to a refund of the difference between the fare paid by him and the fare payable for the class of carriage in which he travelled.

[Act IV, 1879, s. 19.]

Prohibition against travelling without pass or ticket.

68. No person shall, *without the permission of a railway servant,* enter any carriage on a railway for the purpose of travelling therein as a passenger unless he has with him a *proper* pass or ticket.

[Act IV, 1879, s. 17.]

Exhibition and surrender of passes and tickets.

69. Every passenger by railway shall, on the requisition of any railway servant appointed by the railway administration in this behalf, present his pass or ticket to the railway servant for examination, and at *or near* the end of the journey for which the pass or ticket was issued or, in the case of a season pass or ticket, at the expiration of the period for which it is current, deliver up the pass or ticket to the railway servant.

[English Bye-law No. 5: & U. O. Reg. No. 852 of 1876.]

Return *and season* tickets.

70. A return ticket *or season ticket* shall not be transferable and may be used only by the person for whose journey to and from the places specified thereon it was issued.

[Act IV, 1879, s. 20: and English Bye-law No. 16.]

Power to *refuse to carry* persons suffering from infectious *or contagious* disorder.

71. (1) A railway administration may refuse to carry, except in accordance with the conditions prescribed under section 47, sub-section (1), clause (*d*), a person suffering from any infectious *or contagious* disorder.

(2) A person suffering from such a disorder shall not enter or travel upon a railway without the special permission of the station-master or other railway servant in charge of the place where he enters upon the railway.

[New.]

(3) A railway servant giving such permission as is mentioned in sub-section (2) must arrange for the *separation* of the person suffering from the disorder from other persons being or travelling upon the railway.

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(Chapter VII.—Responsibility of Railway Administrations as Carriers.—Sections 72-77.)

CHAPTER VII.

RESPONSIBILITY OF RAILWAY ADMINISTRATIONS AS CARRIERS.

Measure of the general responsibility of a railway administration as a carrier of animals and goods.

72. (1) The responsibility of a railway administration for the loss, destruction or deterioration of animals or goods delivered to the administration to be carried by railway shall, subject to the other provisions of this Act, be that of a bailee under *sections 151, 152 and 161* of the Indian Contract Act, 1872.

(2) An agreement purporting to limit that responsibility shall, in so far as it purports to effect such limitation, be void unless it—

(a) is in writing signed by or on behalf of the person sending or delivering *to the railway administration* the animals or goods, and

(b) is otherwise in a form approved by the Governor General in Council.

(3) Nothing in the common law of England or in the Carriers Act, 1865, *regarding* the *responsibility of common carriers with respect to the* carriage of animals or goods, shall *affect the responsibility as in this section defined of a railway administration.*

Further provision with respect to the liability of a railway administration as a carrier of animals.

73. (1) The responsibility of a railway administration under the last foregoing section for the loss, destruction or deterioration of animals delivered to the administration to be carried on a railway shall not in any case exceed, in the case of elephants or horses, five hundred rupees a head or, in the case of camels or horned cattle, fifty rupees a head or, in the case of sheep, goats, dogs or other animals, ten rupees a head unless the person sending or delivering them to the administration caused them to be declared, or declared them, at the time of their delivery for carriage by railway, to be respectively of higher value than five hundred, fifty or ten rupees a head, as the case may be.

(2) Where such higher value has been declared, the railway administration may charge, in respect of the increased risk, a percentage upon the excess of the value so declared over the respective sums aforesaid.

(3) In every proceeding against a railway administration for the recovery of compensation for the loss, destruction or deterioration of any animal the burden of proving the value of the animal and, where the animal has been injured, the extent of the injury shall lie upon the person claiming the compensation.

Further provision with respect to the liability of a railway administration as a carrier of luggage.

74. A railway administration shall not be responsible for the loss, destruction or deterioration of any luggage belonging to or in charge of a passenger unless a railway servant has booked and given a receipt *therefor.* [Act IV, 1879, s. 12: L. R. 6 C. P. 44]

Further provision with respect to the liability of a railway administration as a carrier of articles of special value.

75. (1) When any articles mentioned in the second schedule are contained in any parcel or package delivered to a railway administration *for carriage by railway*, and the value of such articles in the parcel or package exceeds one hundred rupees, the railway administration shall not be responsible for the loss, destruction or deterioration of the parcel or package unless the person sending or delivering the parcel or package to the administration caused its value and contents to be declared or declared them at the time of the delivery of the parcel or package for carriage by railway, and, *if so required by the administration, paid or engaged to pay a percentage on the value so declared* by way of compensation for increased risk. [Act IV, 1879, s. 11: 1 Wm. IV, c 68, s. 1: I. L. R. 2 Mad 310, and 5 Mad. 208.

(2) When any parcel or package of which the value has been declared under sub-section (1) has been lost or destroyed or has deteriorated, the compensation recoverable in respect of such loss, destruction or deterioration shall not exceed the value so declared, and the burden of proving the value so declared to have been the true value shall, *notwithstanding anything in the declaration*, lie on the person claiming the compensation.

(3) *A railway administration may make it a condition of carrying a parcel declared to contain any article mentioned in the second schedule that a railway servant authorised in this behalf has been satisfied by examination or otherwise that the parcel actually contains the article declared to be therein.* [New.]

Burden of proof in suits in respect of loss of animals or goods.

76. In any suit against a railway administration for compensation for loss, destruction or deterioration of animals or goods delivered to a railway *administration* for carriage by railway, it shall not be necessary for the plaintiff to prove how the loss, destruction or deterioration was caused. [Act IV, 1879, s. 13.]

Notification of claims to refunds of overcharges and to compensation for losses.

77. A person shall not be entitled to a refund of an overcharge in respect of animals or goods carried by railway or to compensation for the loss, destruction or deterioration of animals or goods [New. U. O Register No. 3474 of 1882]

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delivered to be so carried, unless his claim to the refund or compensation has been preferred in writing by him or on his behalf to the railway administration within six months from the date of the delivery of the animals or goods for carriage by railway.

[New: I. L. R. 3 Bom. 126.]

Exoneration from responsibility in case of goods falsely described.

78. Notwithstanding anything in the foregoing provisions of this Chapter, a railway administration shall not be responsible for the loss, destruction or deterioration of any goods with respect to the description of which an account materially false has been delivered under sub-section (1) of section 58 *if the loss, destruction or deterioration is in any way brought about by the false account, nor in any case for an amount exceeding the value of the goods if such value were calculated in accordance with the description contained in the false account.*

[Secy of State's Despatch, Railway, No 4, dated the 5th January, 1888]

Settlement of compensation for injuries to officers, soldiers and followers on duty.

79. Where an officer, soldier or follower, while being or travelling as such on duty upon a railway belonging to, *and worked by*, the Government, loses his life or receives any personal injury in such circumstances that if he were not an officer, soldier or follower being or travelling as such on duty upon the railway compensation would be payable under Act No. XIII of 1855 or to him, as the case may be, the form and amount of the compensation to be made in respect of the loss of his life or his injury shall, where there is any provision in this behalf in the military regulations to which he was immediately before his death, or is, subject, be determined in accordance with those regulations, and not otherwise.

[Pres., P. W. D., July, 1887, Nos 1 to 141, No 69: I. L. R. 5 Bom. 371.]

Suits for compensation for injury to through-booked traffic.

80. *Notwithstanding anything in any agreement purporting to limit the liability of a railway administration with respect to traffic while on the railway of another administration, a* suit for compensation for loss of the life of, or personal injury to, a passenger, or for loss, destruction or deterioration of animals or goods, where the passenger was or the animals or goods were booked through over the railways of two or more railway administrations, *may be brought either* against the railway administration from which the passenger *obtained his pass or* purchased his ticket or to which the animals or goods were delivered by the consignor thereof, as the case may be, *or against the railway administration on whose railway the loss, injury, destruction or deterioration occurred.*

[New.]

Limitation of liability of railway administration in respect of traffic on inland waters by vessel not being part of railway.

81. Where a railway administration under contract to carry animals or goods by any inland water procures the same to be carried in a vessel which is not a railway as defined in this Act, the responsibility of the railway administration for the loss, destruction or deterioration of the animals or goods during their carriage in the vessel shall be the same as if the vessel were such a railway.

[31 & 32 Vict. c. 119, s. 1; 34 & 35 Vict. c. 78, s. 12; and Secretary of State's Despatch, Railway, No. 4, dated the 5th January, 1888.]

Limitation of liability of railway administration in respect of accidents at sea

82. (1) When a railway administration contracts to carry passengers, animals or goods partly by railway and partly by sea, a condition exempting the railway administration from responsibility for any loss of life, personal injury or loss of or damage to animals or goods which may happen during the carriage by sea from the act of God, the King's enemies, fire, accidents from machinery, boilers and steam and all and every other dangers and accidents of the seas, rivers and navigation of whatever nature and kind soever shall, without being expressed, be deemed to be part of the contract, and, subject to that condition, the railway administration shall, irrespective of the nationality or ownership of the ship used for the carriage by sea, be responsible for any loss of life, personal injury or loss of or damage to animals or goods which may happen during the carriage by sea, to the extent to which it would be responsible under the Merchant Shipping Act, 1854, and the Merchant Shipping Act Amendment Act, 1862, if the ship were registered under the former of those Acts and the railway administration were owner of the ship, and not to any greater extent.

17 & 18 Vict. c. 104. 25 & 26 Vict. c. 63.

(2) The burden of proving that any such loss, injury or damage as is mentioned in sub-section (1) happened during the carriage by sea shall lie on the railway administration.

CHAPTER VIII.

ACCIDENTS.

[34 & 35 Vict. c. 78, s. 6; U. O. Regr. No. 1841 of 1879: I. L. R. 4 C. P. 602.]

Report of railway accidents

83. When any of the following accidents occurs in the course of working a railway, namely :—

(a) any accident attended with loss of human life, or *with* grievous hurt as defined in the Indian Penal Code, or *with* serious injury to property ; XLV of 1860

(b) any collision between trains of which one is a train *carrying passengers ;*

(c) the derailment of any train carrying passengers, or of any part of such a train ;

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(*d*) any accident of a description usually attended with loss of human life or *with* such grievous hurt as aforesaid or *with* serious injury to property ;

(*e*) any accident of any other description which the Governor General in Council may notify in this behalf in the Gazette of India ;

the railway administration working the railway and, if the accident happens to a train belonging to any other railway administration, the other railway administration also shall, without unnecessary delay, send notice of the accident to the Local Government and to the Inspector appointed for the railway ; and the station-master nearest to the place at which the accident occurred or, where there is no station-master, the railway servant in charge of the section of the railway on which the accident occurred shall, without unnecessary delay, give notice of the accident to the Magistrate of the district in which the accident occurred, and to the officer in charge of the police-station within the local limits of which it occurred, or to such other Magistrate and police-officer as the Governor General in Council appoints in this behalf.

Power to make rules regarding notices of and inquiries into accidents.

84. The Governor General in Council may make rules, consistent with this Act and any other enactment for the time being in force, for *all or* any of the following purposes, namely :—

(*a*) for prescribing the forms of the notices mentioned in the last foregoing section, and the particulars of the accident which those *notices* are to contain ;

(*b*) for prescribing the class of accidents of which notice is to be sent by telegraph immediately after the accident has occurred ;

(*c*) for prescribing the duties of railway servants, police-officers, Inspectors and Magistrates on the occurrence of an accident.

Submission of return of accidents.

85. Every railway administration shall send to the Governor General in Council a return of accidents occurring upon its railway, whether attended with personal injury or not, in such form and manner and at such intervals of time as the Governor General in Council directs.

Provision for compulsory medical examination of person injured in railway accident

86. Whenever any person injured by an accident on a railway claims compensation on account of the injury, any Court or person having by law or consent of parties authority to determine the claim may order that the person injured be examined by some duly qualified medical practitioner named in the order and not being a witness on either side, and may make such order with respect to the costs of the examination as it or he thinks fit.

CHAPTER IX.

PENALTIES AND OFFENCES.

Forfeitures by Railway Companies.

Penalty for default in compliance with requisition under section 13.

87. If a railway company fails to comply with any requisition made under section 13, it shall forfeit to the Government the sum of two hundred rupees for the default and a further sum of fifty rupees for every day after the first during which the default continues. [Act IV, 1879, s 52] [Pros., P W. D., January, 1868, Nos 60 to 64. E I. R, 34-36.]

Penalty for contravention of section 16, 18, 19, 20, 21 or 24.

88. If a railway company moves any rolling-stock upon a railway by steam or other *motive* power in contravention of section 16, sub-section (*2*), or opens or uses any railway or work in contravention of section 18, section 19, section 20 or section 21, or re-opens any railway or uses any rolling-stock in contravention of section 24, it shall forfeit to the Government the sum of two hundred rupees for every day during which the motive power, railway, work or rolling-stock is used in contravention of any of those sections. [Act IV 1883, s. 4]

Penalty for not having certain documents kept or exhibited at stations under section 47, 54 or 65.

89. If a railway company fails to comply with the provisions of section *47*, sub-section (*6*), section *54*, sub-section (*2*), or section 65, with respect to the books or other documents to be kept open to inspection or conspicuously posted at stations on its railway, it shall forfeit to the Government the sum of fifty rupees for every day during which the default continues. [Pros, P. W. D, January, 1868, Nos 60 to 64, Despatch para. 21.]

Penalty for not making rules as required by section 47.

90. If a railway company fails to comply with the provisions of section *47* with respect to the making of general rules, it shall forfeit to the Government the sum of fifty rupees for every day during which the default continues. [Act IV, 1879, s. 23]

Penalty for failure to comply with decision under section 48.

91. If a railway company refuses or neglects to comply with any decision of the Governor General in Council under section 48, it shall forfeit to the Government the sum of two hundred rupees for every day during which the refusal or neglect continues. [5 & 6 Vict., c 55, s 11.]

Penalty for delay in submitting returns under section 52 or 85.

92. If a railway company fails to comply with the provisions of section *52* or section *85* with respect to the submission of any return, it shall forfeit to the Government the sum of fifty rupees for every day during which the default continues after the [Act IV 1879, s 23.]

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fourteenth day from the date prescribed for the submission of the return.

[General Rule No. 14.]

Penalty for *neglect of* provisions of section *53* or 63 with respect to carrying capacity of rolling-stock.

93. If a railway company contravenes the provisions of section *53* or section 63, with respect to the maximum load to be carried in any wagon or truck, or the maximum number of passengers to be carried in any compartment, or the exhibition of such load on the wagon or truck or of such number *in or* on the compartment, or knowingly suffers any person owning a wagon or truck passing over its railway to contravene the provisions of the former of those sections, it shall forfeit to the Government the sum of twenty rupees for every day during which either section is contravened.

[31 & 32 Vict., c. 119, s. 22.]

Penalty for failure to comply with requisition under section 62 for maintenance of means of communication between passengers and railway servants.

94. If a railway company fails to comply with any requisition of the Governor General in Council under section 62 for the provision and maintenance in proper order, in any train worked by it which carries passengers, of such efficient means of communication as the Governor General in Council has approved, it shall forfeit to the Government the sum of twenty rupees for each train run in disregard of the requisition.

Penalty for failure to reserve compartments for females under section 64.

95. If a railway company fails to comply with the requirements of section 64 with respect to the reservation of compartments for females or the provision of closets therein, it shall forfeit to the Government the sum of twenty rupees for every train in respect of which the default occurs.

[Act IV, 1879, s. 23]

Penalty for omitting to give the notices of accidents required by section *83* and under section *84*.

96. If a railway company omits to give such notice of an accident as is required by section *83* and the rules for the time being in force under section *84*, it shall forfeit to the Government the sum of one hundred rupees for every day during which the omission continues.

[New]

Recovery of penalties.

97. (*1*) When a railway company has through any act or omission forfeited any sum to the Government under the foregoing provisions of this Chapter, the sum shall be recoverable by suit in the District Court having jurisdiction in the place where the act or omission or any part thereof occurred.

(*2*) The suit must be instituted with the previous sanction of the Governor General in Council, and the plaintiff therein shall be the Secretary of State for India in Council.

(*3*) The Governor General in Council may remit the whole or any part of any sum forfeited by a railway company to the Government under the foregoing provisions of this Chapter.

[New.]

Alternative or supplementary character of remedies afforded by the foregoing provisions of this Chapter.

98. Nothing in those provisions shall be construed to preclude the Government from resorting to any other mode of proceeding instead of, or in addition to, such a suit as is mentioned in the last foregoing section, for the purpose of compelling a railway company to discharge any obligation imposed upon it by this Act.

Offences by Railway Servants.

[Act IV, 1879, s. 25; and 5 & 6 Vict., c. 55, s. 17.]

Breach of duty *imposed by section 60.*

99. If a railway servant *whose duty it is to comply with the provisions of section 60 negligently or wilfully omits to comply therewith*, he shall be punished with fine which may extend to twenty rupees.

Drunkenness.

100. If a railway servant is in a state of intoxication while on duty, he shall be punished with fine which may extend to fifty rupees, or, where the improper performance of the duty would be likely to endanger the safety of any person travelling or being upon a railway, with imprisonment for a term which may extend to one year, or with fine, or with both.

[Act IV, 1879, s 26; 3 & 4 Vict., c. 97, ss 13 & 14; and 5 & 6 Vict., c. 55, s. 17.]

Endangering the safety of persons.

101. If a railway servant, when on duty, endangers the safety of any person—

(*a*) by disobeying any general rule made, sanctioned, published and notified under this Act, or

(*b*) by disobeying any rule or order which is not inconsistent with any such general rule, and which such servant was bound by the terms of his employment to obey, and of which he had notice, or

(*c*) by any rash or negligent act or omission,

he shall be punished with imprisonment for a term which may extend to two years, or with fine which may extend to five hundred rupees, or with both.

[Act IV, 1879, s. 28.]

Compelling passengers to enter carriages already full.

102. If a railway servant compels or attempts to compel, *or causes*, any passenger to enter a compartment which already contains the maximum number of passengers exhibited *therein or* thereon under section 63, he shall be punished with fine which may extend to twenty rupees.

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[Act IV, 1879, s. 24.]

Omission to give notice of accident.

103. If a station-master or a railway servant in charge of a section of a railway omits to give such notice of an accident as is required by section *83* and the rules for the time being in force under section *84*, he shall be punished with fine which may extend to fifty rupees.

[26 & 27 Vict., c. 92, s. 5.]

Obstructing level-crossings.

104. If a railway servant *unnecessarily*—

(*a*) allows any rolling-stock to stand across a place where the railway crosses a public road on the level, *or*

(*b*) *keeps a level-crossing closed against the public,*

he shall be punished with fine which may extend to twenty rupees.

[34 & 35 Vict., c. 78, s. 10.]

False returns.

105. If any return which is required by this Act is false in any particular to the knowledge of any person who signs it, that person shall be punished with fine which may extend to five hundred rupees, or with imprisonment which may extend to one year, or with both.

Other Offences.

[Act IV, 1879, s. 29: 8 Vict., c. 20, s. 99.]

Giving false account *of goods.*

106. If a person requested under section *58* to give an account *with respect to* any goods gives an account which is materially false, he and, if he is not the owner of the goods, the owner also shall be punished with fine which may extend to ten rupees for every maund or part of a maund of the goods, and the fine shall be in addition to any rate or other charge to which the goods may be liable.

[Act IV, 1879, s. 30: 8 Vict., c. 20, s. 152: I. L. R. 1 All. 60.]

Unlawfully bringing dangerous or offensive goods upon a railway.

107. If in contravention of section *59* a person takes with him any dangerous or offensive goods upon a railway, or tenders or delivers any such goods for carriage upon a railway, he shall be punished with fine which may extend to five hundred rupees, and shall also be responsible for any loss, injury or damage which may be caused by reason of such goods having been so brought upon the railway.

[31 & 32 Vict., c. 119, s. 22: and Act IV, 1879, s. 40.]

Needlessly interfering with means of communication in a train.

108. If a passenger, without reasonable and sufficient cause, makes use of or interferes with any means provided by a railway administration for communication between passengers and the railway servants in charge of a train, he shall be punished with fine which may extend to fifty rupees.

[Act IV, 1879, s. 39.]

Entering compartment *reserved or* already full or resisting entry into a compartment not full.

109. (*1*) If a passenger, having entered a compartment *which is reserved by a railway administration for the use of another passenger or which already contains* the maximum number of passengers exhibited therein *or thereon* under section 63, refuses to leave it when required to do so by any railway servant, he shall be punished with fine which may extend to *twenty* rupees.

(*2*) If *a passenger* resists the lawful entry of *another passenger* into a compartment *not reserved by the railway administration for the use of the passenger resisting or* not already containing the maximum number of passengers exhibited *therein or* thereon under section 63, he shall be punished with fine which may extend to *twenty* rupees.

[Act IV, 1879, s. 35.]

Smoking.

110. (*1*) If a person, without the consent of his fellow-passengers, if any, in the same compartment, smokes in any compartment except a compartment specially provided for the purpose, he shall be punished with fine which may extend to twenty rupees.

(*2*) If any person persists in so smoking after being warned by any railway servant to desist, he may, in addition to incurring the liability mentioned in sub-section (*1*), be removed by any railway servant from the carriage in which he is travelling.

[8 Vict., c. 16, s. 146.]

Defacing public notices.

111. If a person, without authority in this behalf, pulls down or *wilfully* injures any board or document set up or posted by order of a railway administration on a railway *or any rolling-stock*, or obliterates *or alters* any of the letters or figures upon any such board or document, he shall be punished with fine which may extend to fifty rupees.

[*English Bye-law No. 2, Act IV, 1879, s. 32.*]

Fraudulently travelling or attempting to travel without proper pass or ticket.

112. If a person, with intent to defraud a railway administration,—

(*a*) *enters in contravention of section 68 any carriage on a railway, or*

(*b*) *uses or attempts to use a single pass or single ticket which has already been used on a previous journey or, in the case of a return-ticket, a half thereof which has already been so used,*

he shall be punished with fine which may extend to one hundred rupees in addition to the amount of the single fare for any distance which he may have travelled.

[Act IV, 1879, ss. 31 & 32: I. L. R. I. Bom. 52 and 12 Cal. 192: and French and German Railway Law.]

Travelling without pass or ticket or with insufficient pass or ticket or beyond authorised distance.

113. (*1*) If a passenger travels in a train without having a *proper* pass or *a proper* ticket with him, or, being in or having alighted from a train, fails or refuses to present for examination or to deliver up his pass or ticket immediately on requisition being made therefor under section 69, he shall be liable to pay, on the demand of any railway servant appointed by the railway

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administration in this behalf, the *excess charge* hereinafter in this section mentioned, in addition to the ordinary single fare for the distance which he has travelled or, where there is any doubt as to the station from which he started, the ordinary single fare from the station from which the train originally started, or, if the tickets of passengers travelling in the train have been examined since the original starting of the train, the ordinary single fare from the place where the tickets were examined or, in case of their having been examined more than once, were last examined.

(2) If a passenger travels or attempts to travel in or on a carriage, or by a train, of a higher class than that for which he has obtained a pass or purchased a ticket, or travels in or on a carriage beyond the place authorised by his pass or ticket, he shall be liable to pay, on the demand of any railway servant appointed by the railway administration in this behalf, the *excess charge* hereinafter in this section mentioned, in addition to any difference between any fare paid by him and the fare payable in respect of such journey as he has made.

(3) The *excess charge* referred to in sub-section (1) and sub-section (2) shall,—

(a) where the passenger has immediately after incurring the *charge* and before being detected by a railway servant notified to the railway servant *on duty with* the train the fact of the *charge* having been incurred, be one rupee, two annas or eight annas, and

(b) in any other case, be six rupees, one rupee or three rupees,

according as the passenger is travelling or has travelled or has attempted to travel in a carriage of the highest class or in a carriage of the lowest class or in a carriage of any other class or kind:

Provided that such excess charge shall in no case exceed,—

(a) *where the liability to pay it arises under sub-section (1), the amount of the ordinary single fare which the passenger incurring the charge is liable to pay under that sub-section, or,*

(b) *where such liability arises under sub-section (2), the amount of the difference between the fare paid by the passenger incurring the charge and the fare payable in respect of such journey as he has made.*

(4) If a passenger liable to pay the *excess charge* and fare mentioned in sub-section (1), or the *excess charge* and any difference of fare mentioned in sub-section (2), fails or refuses to pay the same on demand being made therefor under one or other of those sub-sections, as the case may be, the sum payable by him shall, on application made to any Magistrate by any railway servant appointed by the railway administration in this behalf, be recovered by the Magistrate from the passenger as if it were a fine imposed on the passenger by the Magistrate and shall, as it is recovered, be paid to the railway administration.

Transferring return half of return ticket.

114. If a person sells or attempts to sell, or parts or attempts to part with the possession of, the return half of a return ticket in order to enable any other person to travel therewith, or purchases such half of a return ticket, he shall be punished with fine which may extend to fifty rupees, *and, if the purchaser of such half of a return ticket travels or attempts to travel therewith, he shall be punished with an additional fine which may extend to* the amount of the single fare for the return journey authorised by the ticket. [English Bye-law No. 5: Act IV, 1879, s. 32.]

Disposal of fines under the two last foregoing sections.

115. That portion of any fine imposed under *section 112 or the last foregoing section* which represents the single fare therein mentioned shall, as the fine is recovered, be paid to the railway administration before any portion of the fine is credited to the Government. [Act IV, 1879, s. 32.]

Altering or defacing pass or ticket.

116. If a passenger wilfully alters or defaces his pass or ticket so as to render the date, number or any material portion thereof illegible, he shall be punished with fine which may extend to fifty rupees. [English Bye-law No. 4 (Act IV, 1879 s. 32.]

Being *or suffering person to travel* on railway with infectious *or contagious* disorder.

117. (1) If a person suffering from an infectious *or contagious* disorder enters or travels upon a railway in contravention of section 71, sub-section (2), he, and any person having charge of him upon the railway when he so entered or travelled thereon, shall be punished with fine which may extend to twenty rupees, in addition to the forfeiture of any fare which either of them may have paid, and of any pass or ticket which either of them may have obtained or purchased, and may be removed from the railway by any railway servant. [English Bye-law No. 16.]

(2) *If any such railway servant as is referred to in section 71, sub-section (2), knowing that a person is suffering from any infectious or contagious disorder, wilfully permits the person to travel upon a railway without arranging for his separation from other passengers, he shall be punished with fine which may extend to one hundred rupees.*

Entering carriage in motion, or otherwise improperly travelling on a railway.

118. (1) If a passenger enters or leaves, or attempts to enter or leave, any carriage while the train is in motion, or elsewhere than at the side of the carriage adjoining the platform or other place ap- [English Bye-law No. 11, Act V, 1879, s. 33.]

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pointed by the railway administration for passengers to enter or leave the carriage, or opens the *side*-door of any carriage while the train is in motion, he shall be punished with fine which may extend to twenty rupees.

(*2*) If a passenger, after being warned by a railway servant to desist, persists in travelling on the roof, steps or footboard of any carriage or on an engine, or in any other part of a train not intended for the use of passengers, he shall be punished with fine which may extend to fifty rupees and may be removed from the railway by any railway servant.

Entering carriage or other place reserved for females.

119. If a male person, knowing a carriage, compartment, room or other place to be reserved by a railway administration for the exclusive use of females, enters the place without lawful excuse, or, having entered it, remains therein after having been desired by any railway servant to leave it, he shall be punished with fine which may extend to one hundred rupees, in addition to the forfeiture of any fare which he may have paid and of any pass or ticket which he may have obtained or purchased, and may be removed from the railway by any railway servant.

Drunkenness or nuisance on a railway.

120. If a person in any railway carriage or upon any part of a railway—

(*a*) is in a state of intoxication, or

(*b*) commits any nuisance or act of indecency, or uses obscene or abusive language, or

(*c*) wilfully and without lawful excuse interferes with the comfort of any passenger or extinguishes any lamp,

he shall be punished with fine which may extend to fifty rupees, in addition to the forfeiture of any fare which he may have paid and of any pass or ticket which he may have obtained or purchased, and may be removed from the railway by any railway servant.

Obstructing railway servant in his duty.

121. If a person wilfully obstructs or impedes any railway servant in the discharge of his duty, he shall be punished with fine which may extend to one hundred rupees.

Trespass and refusal to desist from trespass.

122. (*1*) If a person *unlawfully enters* upon a railway, he shall be punished with fine which may extend to twenty rupees.

(*2*) If a person so *entering* refuses to leave the railway on being requested to do so by any railway servant, or by any other person on behalf of the railway administration, he shall be punished with fine which may extend to fifty rupees, and may be removed from the railway by such servant or other person.

Disobedience of omnibus drivers to directions of railway servants.

123. If a driver or conductor of a tramcar, omnibus, carriage or other vehicle while upon the premises of a railway disobeys the reasonable directions of any railway servant or police-officer, he shall be punished with fine which may extend to twenty rupees. [Act IV, 1879, s. 47.]

Opening or not properly shutting gates.

124. In either of the following cases, namely :— [Act IV, 1879, s 43: and 8 Vict., c. 20, s. 75.]

(*a*) if a person, knowing or having reason to believe that an engine or train is approaching along a railway, opens any gate set up on either side of the railway across a road, or passes or attempts to pass, or drives or takes, or attempts to drive or take, any animal, *vehicle* or other thing across the railway,

(*b*) if, in the absence of a gatekeeper, a person omits to shut and fasten such a gate as aforesaid as soon as he and any animal, *vehicle* or other thing under his charge have passed through the gate,

the person shall be punished with fine which may extend to fifty rupees.

Cattle-trespass.

125. (*1*) The owner or person in charge of any cattle straying on a railway provided with fences suitable for the exclusion of cattle shall be punished with fine which may extend to five rupees for each head of cattle, in addition to any amount which may have been recovered or may be recoverable under the Cattle-trespass Act, 1871. [Act IV, 1879, s. 42.] I of 1871.

(*2*) If any cattle are wilfully driven, or knowingly permitted to be, on *any* railway otherwise than for the purpose of lawfully crossing the railway or for any other lawful purpose, the person in charge of the cattle or, at the option of the railway administration, the owner of the cattle shall be punished with fine which may extend to ten rupees for each head of cattle, in addition to any amount which may have been recovered or may be recoverable under the Cattle-trespass Act, 1871.

(*3*) Any fine imposed under this section may, if the Court so directs, be recovered in manner provided by section 25 of the Cattle-trespass Act, 1871.

(*4*) The expression "public road" in sections 11 and 26 of the Cattle-trespass Act, 1871, shall be deemed to include a railway, and any railway servant may exercise the powers conferred on officers of police by the former of those sections.

(*5*) *The word "cattle" has the same meaning in this section as in the Cattle-trespass Act, 1871.*

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[24 & 25 Vict., c 97, s. 35: and 24 & 25 Vict., c. 100, s. 32.]

Maliciously wrecking or attempting to wreck a train.

126. If a person unlawfully—

(*a*) puts or throws upon or across any railway any wood, stone or other matter or thing, or

(*b*) takes up, removes, *loosens* or displaces any rail, sleeper or other matter or thing belonging to any railway, or

(*c*) turns, moves, *unlocks* or diverts any points or other machinery belonging to any railway, or

(*d*) makes or shows, or hides or removes, any signal or light upon or near to any railway, or

(*e*) does or causes to be done *or attempts to do* any other *act* or thing in relation to any railway,

with intent, or with knowledge that he is likely, to endanger the safety of any person travelling or being upon the railway, he shall be punished with transportation for life or with imprisonment for a term which may extend to *ten* years.

[24 & 25 Vict., c. 100, s. 33.]

Maliciously hurting or attempting to hurt persons travelling by railway.

127. If a person unlawfully throws or causes to fall or strike at, against, into or upon any rolling-stock forming part of a train any wood, stone or other matter or thing with intent, or with knowledge that he is likely, to endanger the safety of any person being in or upon such rolling-stock or in or upon any other rolling-stock forming part of the same train, he shall be punished with transportation for life or with imprisonment for a term which may extend to *ten* years

[24 & 25 Vict., c. 100, s. 34: and 24 & 25 Vict., c. 97, s. 36.]

Endangering safety of persons travelling by railway by wilful act or omission.

128. If a person, by any unlawful act or by any wilful omission or neglect, endangers or causes to be endangered the safety of any person travelling or being upon any railway, or obstructs or causes to be obstructed *or attempts to obstruct* any rolling-stock upon any railway, he shall be punished with imprisonment for a term which may extend to two years.

[Act IV, 1879, s 46]

Endangering safety of persons travelling by railway by rash or negligent act or omission.

129. If a person rashly or negligently does any act, or omits to do what he is legally bound to do, and the act or omission is likely to endanger the safety of any person travelling or being upon a railway, he shall be punished with imprisonment for a term which may extend to one year, or with fine, or with both.

[Act IV, 1879, s. 44.]

Special provision with respect to the commission by children of acts endangering safety of persons travelling by railway.

130. (*1*) If a minor under the age of twelve years is with respect to any railway guilty of any of the acts or omissions mentioned or referred to in any of the four last foregoing sections, he shall be deemed, *notwithstanding anything in section 82 or section 83 of the Indian Penal Code*, to have committed an offence, and the Court convicting him may, if it thinks fit, *direct that the minor, if a male, shall be punished with whipping, or may require* the father or guardian *of the minor to execute*, within such time as the Court may fix, a bond binding himself, in such penalty as the Court directs, to prevent the minor from being again guilty of any of those acts or omissions. [Act XLV, 1860, ss. 82 & 83.] XLV of 1860.

(*2*) The amount of the bond, if forfeited, shall be recoverable by the Court as if it were a fine imposed by itself.

(*3*) If a father or guardian fails to execute a bond under sub-section (*1*) within the time fixed by the Court, he shall be punished with fine *which may extend to fifty rupees.*

Procedure.

Arrest for offences against certain sections.

131. (*1*) If a person commits any offence mentioned in section *100, 101, 119, 120, 121, 126, 127, 128 or 129 or in section 130, sub-section* (*1*), he may be arrested without warrant or other written authority by any railway servant or police-officer, or by any other person whom such servant or officer may call to his aid. [Act IV, 1879, s. 49: U. O. Register No. 2582 of 1880: and Pros, P. W D., Jan, 1868, Nos. 60 to 64, E. I R 19, 20 & 25]

(*2*) A person so arrested shall, with *the least possible* delay, be taken before a Magistrate having authority to try him or commit him for trial.

Arrest of *persons* likely to abscond or unknown.

132. (*1*) If a person commits any offence under this Act other than an offence mentioned in the last foregoing section, or *fails or refuses to pay* any *excess charge* or other *sum demanded* under section *113*, and there is reason to believe that he will abscond, or his name and address are unknown and he refuses on demand to give his name and address, or there is reason to believe that the name or address given by him is incorrect, any railway servant or police-officer, or any other person whom such railway servant or police-officer may call to his aid, may, without warrant or other written authority, arrest him. [Act IV, 1879, s. 48: and 8 Vict. c. 16, s. 156. [36 W. R. 367.]

(*2*) *The person arrested shall be released on his giving bail, or, if his true name and address are ascertained, on his executing a bond without sureties, for his appearance before a Magistrate when required.* [C. R No 2185 of 1889 from P. W. D.]

(*3*) *If the person cannot give bail and his true name and address are not ascertained, he shall with the least possible delay be taken before the nearest Magistrate having jurisdiction.*

(*4*) *The provisions of Chapters XXXIX and XLII of the Code of Criminal Procedure, 1882, shall, so far as may be, apply to bail given and bonds executed under this section.* X of 1882.

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133. No Magistrate other than a Presidency Magistrate or than a Magistrate whose powers are not less than those of a Magistrate of the second class shall try any offence under this Act.

Magistrates having jurisdiction under Act.

134. (*1*) Any person committing any offence against this Act or any rule thereunder shall be triable for such offence in any place in which he may be or which the Local Government may notify in this behalf, as well as in any other place in which he might be tried under any law for the time being in force.

Place of trial.

(*2*) Every notification under sub-section (*1*) shall be published in the local official Gazette, and a copy thereof shall be exhibited for the information of the public in some conspicuous place at each of such railway stations as the Local Government may direct.

CHAPTER X.

SUPPLEMENTAL PROVISIONS.

135. Notwithstanding anything to the contrary in any enactment, or in any agreement or award based on any enactment, the following rules shall regulate the levy of taxes in respect of railways and from railway administrations in aid of the funds of local authorities, namely:—

Taxation of railways by local authorities.

(*1*) A railway administration shall not be liable to pay any tax in aid of the funds of any local authority unless the Governor General in Council has, by *notification in the official Gazette*, declared the railway administration to be liable to pay the tax.

(*2*) While *a notification of* the Governor General in Council under clause (*1*) of this section is in force, the railway administration shall be liable to pay to the local authority either the tax mentioned in the *notification* or, in lieu thereof, such sum, if any, as an officer appointed in this behalf by the Governor General in Council may, having regard to all the circumstances of the case, from time to time determine to be fair and reasonable.

(*3*) The Governor General in Council may at any time revoke or vary *a notification* under clause (*1*) of this section.

(*4*) Nothing in this section is to be construed as debarring any railway administration from entering into a contract with any local authority for the supply of water or light, or for the scavenging of railway premises, or for any other service which the local authority may be rendering or be prepared to render within any part of the local area under its control.

(*5*) "Local authority" in this section means a local authority as defined in the General Clauses Act, 1887, and includes any authority legally entitled to or entrusted with the control or management of any fund for the maintenance of watchmen or for the conservancy of a river. [Act XX, 1856; Bom. Act I, 1863] I of 1837.

136. (*1*) None of the rolling-stock, machinery, plant, tools, fittings, materials or effects used or provided by a railway administration for the purpose of the traffic on its railway, or of its stations or workshops, shall be liable to be taken in execution of any decree or order of any Court without the previous sanction of the Governor General in Council. [30 & 31 Vict. c. 127, s. 4]

Restriction on execution against railway property.

(*2*) Nothing in sub-section (*1*) is to be construed as affecting the authority of any Court to attach the earnings of a railway in execution of a decree or order.

137. (*1*) Every railway servant shall be deemed to be a public servant for the purposes of Chapter IX of the Indian Penal Code. [Act IV, 1879, s. 27; Pros., Foreign Dept. Ext., Nov., 1887, Nos. 145 to 158.]

Railway servants to be public servants for the purposes of Chapter IX of the Indian Penal Code.

(*2*) In the definition of "legal remuneration" in section 161 of that Code the word "Government" shall, for the purposes of sub-section (*1*), be deemed to include any employer of a railway servant as such. XLV of 1860.

(*3*) A railway servant shall not—

(*a*) purchase or bid for, either in person or by agent, in his own name or in that of another, or jointly or in shares with others, any property put up to auction under section *55* or section *56*, or, [Act XLV, 1860, ss. 168 and 169.]

(*b*) in contravention of any direction of the railway administration in this behalf, engage in trade.

(*4*) Notwithstanding anything in section 21 of the Indian Penal Code, a railway servant shall not be deemed to be a public servant for any of the purposes of that Code except those mentioned in sub-section (*1*).

138. If a railway servant is discharged or suspended from his office, or dies, absconds or absents himself, and he or his wife or widow, or any of his family or representatives, refuses or neglects, after notice in writing for that purpose, to deliver up to the railway administration, or to a person appointed by the railway administration in this behalf, any station, dwelling-house, office or other building, with its appurtenances, or any books, papers or other matters, belonging to the railway administration and in the possession or custody of such [8 Vict., c. 20, s. 106.]

Procedure for summary delivery to railway administration of property detained by a railway servant.

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(*Chapter X.—Supplemental Provisions.—Sections 139-145.*)

railway servant at the occurrence of any such event as aforesaid, any Magistrate *of the first class* may, on application made by or on behalf of the railway administration, order any police-officer, with proper assistance, to enter upon the building and remove any person found therein and take possession thereof, or to take possession of the books, papers or other matters, and to deliver the same to the railway administration or a person appointed by the railway administration in that behalf.

[Railway and Canal Traffic Bill, 1887, s 44: and 51 & 52 Vict., c. 25, s. 53.]

Mode of signifying communications from the Governor General in Council.

139. Any notice, determination, direction, requisition, appointment, expression of opinion, approval or sanction to be given or signified on the part of the Governor General in Council, for any of the purposes of, or in relation to, this Act, or any of the powers or provisions therein contained, shall be sufficient and binding if in writing signed by a Secretary, Deputy Secretary, Under-Secretary or Assistant Secretary to the Government of India, or by any other officer or servant authorised to act on behalf of the Governor General in Council in respect of the matters to which the same may relate, and the Governor General in Council shall not in any case be bound in respect of any of the matters aforesaid unless by some writing signed in manner aforesaid.

[Pros., P. W. D., Jan., 1868, Nos. 60 to 64, Despatch, para. 24.]

Service of notices on railway administrations.

140. Any notice or other document required or authorised by this Act to be served on a railway administration may be served, in the case of a railway administered by the Government or a Native State, on the Manager and, in the case of a railway administered by a railway company, on the Agent in India of the railway company—

(*a*) by delivering the notice or other document to the Manager or Agent, or

(*b*) by leaving it at his office, or

(*c*) by forwarding it by post in a prepaid letter addressed to the Manager or Agent at his office and registered under Part III of the Indian Post Office Act, 1866.

XIV of 1866.

[8 Vict., c. 16, s. 136: and 8 Vict., c. 20, s. 34.]

Service of notices by railway administrations.

141. Any notice or other document required or authorized by this Act to be served on any person by a railway administration may be served—

(*a*) by delivering it to the person, or

(*b*) by leaving it at the usual or last known place of abode of the person, or

(*c*) by forwarding it by post in a prepaid letter addressed to the person at his usual or last known place of abode and registered under Part III of the Indian Post Office Act, 1866.

XIV of 1866.

Presumption where notice is served by post.

142. Where a notice or other document is served by post, it shall be deemed to have been served at the time when the letter containing it would be delivered in the ordinary course of post, and in proving such service it shall be sufficient to prove that the letter containing the notice or other document was properly addressed and registered.

[Act II, 188 s. 46.]

Provisions with respect to rules.

143. (*1*) A rule under section 22, section 34 or section 84, or the cancellation, rescission or variation of a rule under any of those sections or under section 47, sub-section (*4*), shall not take effect until it has been published in the Gazette of India.

[Act IV, 1879, s. 8: and ss. 22, 34 47 and 84 of this Bill.]

(*2*) Where any rule made under this Act, or the cancellation, rescission or variation of any such rule, is required by this Act to be published in the Gazette of India, it shall, besides being so published, be further notified to persons affected thereby in such manner as the Governor General in Council, by general or special order, directs.

(*3*) The Governor General in Council may cancel or vary any rule made by him under this Act.

Delegation of powers of Governor General in Council.

144. (*1*) The Governor General in Council may, by notification in the Gazette of India, invest, *absolutely or subject to conditions*, any Local Government with any of the powers or functions of the Governor General in Council under this Act with respect to any railway, and may, by that or a like notification, declare what Local Government shall, for the purposes of the exercise of powers or functions so conferred, be deemed to be the Local Government in respect of the railway.

[New: Pro. P. W. D., January, 1868, Nos 60 to 6. Despatch, para 5: and Act IV, 187 s. 54.]

(*2*) The provisions of section *139* with respect to proceedings of the Governor General in Council shall, so far as they can be made applicable, apply to proceedings of a Local Government exercising the powers or discharging the functions of the Governor General in Council in pursuance of a notification under sub-section (*1*).

Representation of Managers and Agents of Railways in Courts.

145. (*1*) The Manager of a railway administered by the Government or a Native State, and the Agent in India of a railway administered by a railway company, may, by instrument in writing, authorise any railway servant or other person to act for or represent him in any proceeding before any Civil, Criminal or other Court.

(*2*) A person authorised by a Manager or Agent to conduct prosecutions on behalf of a

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(Chapter X.—Supplemental Provisions.—Sections 146-150.)

(The First Schedule.—Enactments repealed. The Second Schedule.—Articles to be declared and insured.)

railway administration shall, *notwithstanding anything in section 495 of the Code of Criminal Procedure, 1882, be entitled to conduct such prosecutions without the permission of the Magistrate.*

Power to extend Act to steam-tramways.

146. The Governor General in Council may, by notification in the Gazette of India, extend this Act or any portion thereof to any tramway worked by steam or other mechanical power.

Power to exempt railways from Act.

147. The Governor General in Council may, by a like notification, exempt any railway from any of the provisions of this Act.

Matters supplemental to the definitions of "railway" and "railway servant".

148. (*1*) For the purposes of section 3, *clauses* (*5*), (*6*) *and* (*7*), and sections 4 to 19 (both inclusive), *47 to 52* (*both inclusive*), *59, 79, 83 to 92* (*both inclusive*), *96, 97, 98, 100, 101, 103, 104, 107, 111, 122, 124 to 132* (*both inclusive*), *134 to 138* (*both inclusive*), *140, 141, 144, 145 and 147*, the word "railway", whether it occurs alone or as a prefix to another word, has reference to a railway or portion of a railway under construction and to a railway or portion of a railway not used for the public carriage of passengers, animals or goods as well as to a railway falling within the definition of that word in section 3, *clause* (*4*).

(*2*) For the purposes of sections *5, 21, 83, 100, 101, 103, 104, 121, 122, 125 and 137*, sub-sections (*1*), (*2*) and (*4*), and section *138*, the expression "railway servant" includes a person employed upon a railway in connection with the service thereof by a person fulfilling a contract with the railway administration.

Amendment of the Indian Penal Code.

149. In sections 194 and 195 of the Indian Penal Code, for the words "by this Code or the law of England" the words "by the law of British India or England" shall be substituted.

Amendment of the Sindh-Pishin Railway Act, 1887.

150. For that portion of the preamble to the Sindh-Pishin Railway Act, 1887, which begins with the words "so far as it applies" and ends with the words "in its entirety", the words "should apply in its entirety to that part of the Sindh-Pishin section of the North-Western Railway which lies beyond the Province of Sindh" shall be substituted.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(*See section 1.*)

Number and year.	Title.	Extent of repeal.
Acts of the Governor General in Council.		
III of 1865.	Carriers Act, 1865.	Section 7 (*so far as it relates to railways*) *and section 10.*
IV of 1879.	Indian Railway Act, 1879.	The whole.
IV of 1883.	Indian Railway Act, 1883.	The whole.
XI of 1886.	Indian Tramways Act, 1886.	Section 49.
XX of 1886.	*Upper Burma Laws Act, 1886.*	*So much as relates to Acts IV of 1879 and IV of 1883.*
Act of the Lieutenant-Governor of Bengal in Council.		
II of 1882.	Bengal Embankment Act, 1882.	Section 16, and in section 17 the proviso to the first paragraph of that section, *the words "or under the section last preceding"*, and the words "or railroad" wherever they occur

THE SECOND SCHEDULE.

ARTICLES TO BE DECLARED AND INSURED. [Act IV, 1879, Sch II.]

(*See section 75.*)

(*a*) gold and silver, coined or uncoined, manufactured or unmanufactured;

(*b*) plated articles;

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[K. W. No. 4, Pros., A. Mar., 1883, Nos. 1 to 82, Leg. Dept.] XX of 1869.

(*c*) cloths and tissue and lace of which gold or silver forms part, not being the uniform or part of the uniform of an officer, soldier, sailor, police-officer or person enrolled as a volunteer under the Indian Volunteers Act, 1869, or of any public officer, British or foreign, entitled to wear uniform;

(*d*) *pearls*, precious stones, jewellery and trinkets;

(*e*) watches, clocks and timepieces of any description;

(*f*) Government securities;

(*g*) Government stamps;

(*h*) bills of exchange, hundis, promissory-notes, bank-notes and orders or other securities for payment of money;

(*i*) maps, writings and title-deeds;

(*j*) paintings, engravings, lithographs, photographs, carvings, sculpture and other works of art;

(*k*) art pottery and all articles made of glass china or marble;

(*l*) silks in a manufactured or unmanufactured state, and whether wrought up or not wrought up with other materials; [4 Bom. H. C. R. O. C. J. 129: I. L. R. 6 Mad. 420.]

(*m*) shawls;

(*n*) lace and furs;

(*o*) opium;

(*p*) ivory, ebony, coral and sandalwood; [Addition of "coral" suggested at Railway Conference, 1888.]

(*q*) musk, sandalwood-oil and other essential oils used in the preparation of *itr* or other perfume;

(*r*) musical and scientific instruments;

(*s*) *any article of special value which the Governor General in Council may, by notification in the Gazette of India, add to this schedule.*

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend Acts VI and VII of 1884 was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 14th February, 1890.—

WE, the undersigned, Members of the Select Committee to which the Bill to amend Acts VI and VII of 1884 was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as revised by us annexed thereto.

From Registrar, High Court, Calcutta, No. 1851, dated 6th August, 1889 [Paper No 1]

From Officiating Secretary to Chief Commissioner, Burma, No. 722—28 M. S., dated 22nd August, 1889 [Paper No 2]

From Chief Secretary to Government, Madras, No. 1441, dated 20th August, 1889, and enclosures [Papers No. 3].

From Officiating Joint Secretary to Government, Bengal, Public Works Department, No. 2025, dated 3rd September, 1889, and enclosures [Papers No 4].

Resolutions by Government, Bombay, Marine Department, No. 273, dated 4th September, 1889, and enclosures, and No. 279, dated 11th September, 1889 [Papers No. 5].

2. We have made no material alterations in the clauses which were in the Bill as introduced, but we have made several additions to that Bill.

3. We have proposed in section 1 of the Bill as revised by us to substitute for the definition of "inland water" the definition of that expression which has recently been adopted by the Select Committee on the Indian Railways Bill.

4. We have provided by sections 2, 3, 4(*1*), 5, 8, 14, 15, 16, 17(*1*), 18, 21 and 22 of the same Bill that the fee now charged for a certificate of survey shall be payable when a survey is held, whether a certificate is given or not.

5. We have also provided by sections 7 and 20 of the same Bill that a fee at a rate not exceeding twice the ordinary rate may be charged for a second survey held at the instance of an owner or master dissatisfied with the declaration on a previous survey.

6. We have provided by sections 9, 10 and 11 of the same Bill for the grant of certificates of service by Local Governments in cases in which masters, engineers and engine-drivers of inland steam-vessels might be prejudicially affected by the delay which has occurred in the enforcement of rules for their examination.

7 We have proposed in section 12 of the same Bill that a power be conferred on Local Governments to make rules requiring (*a*) inland steam-vessels to be provided with a sufficient quantity of fresh water, where necessary, for the use of passengers, and (*b*) the price of passenger-tickets for journeys by such vessels to be printed or otherwise denoted on the tickets.

8. We have considered a proposal made by the Government of Bengal that there be three standards of qualification for, and three classes of, masters and engineers of inland steam-vessels, and that regard be had to tonnage instead of nominal horse-power in determining the size of the vessel in which each class of master or engineer may be employed The proposal has not been considered by the Government of Bombay or by the Chief Commissioner of Burma and has been received with disfavour by some of the principal representatives of the inland steam-navigation companies in Calcutta. We have therefore not given effect to it.

9 The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	6th July, 1889
Fort Saint George Gazette	23rd July, 1889
Bombay Government Gazette	11th July, 1889.
Calcutta Gazette	17th July, 1889
Burma Gazette	27th July, 1889.

In the Vernaculars.

Province.	*Language.*	*Date.*
Bombay	Marathi	1st August, 1889
	Gujarathi	1st August, 1889
Bengal	Hindi	23rd July, 1889.
	Bengali	30th July, 1889
	Uriya	1st August, 1889

10. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

D. BARBOUR.
ANDREW R. SCOBLE.
PHIL. P. HUTCHINS
R. J. CROSTHWAITE.
A. WILSON.

The 13th February, 1890.

No. II.

A Bill to amend Acts VI and VII of 1884.

WHEREAS it is expedient to amend the Inland Steam-vessels Act, 1884, and the Indian Steamships Act, 1884, *in manner hereinafter appearing;* It is hereby enacted as follows :—

Inland Steam-vessels Act, 1884.

Amendment of section 5 (3), Act VI, 1884.

1. For the definition of "inland water" in section 5, clause (3), of the Inland Steam-vessels Act, 1884, the following shall be substituted, namely :—

"(3) "inland water" means any canal, river, lake or navigable water in British India :".

Insertion of new section after section 8.

2. After section 8 of the said Act the following shall be inserted, namely :—

Fees in respect of surveys.

"8A. Before a survey under this Act is commenced, the owner or master of the steam-vessel to be surveyed shall pay to such officer as the Local Government, from time to time, appoints in this behalf—

(a) a fee calculated on the tonnage of the steam-vessel according to the rates in the second schedule hereto annexed, or according to any other prescribed rates; and,

(b) when the survey is to be made in any place of survey other than Calcutta, Madras, Bombay or Rangoon, such additional fee in respect of the expense (if any) of the journey of the surveyor to the place as the Local Government, from time to time, by notification in the official Gazette, directs."

Repeal of part of section 10 (3), Act VI, 1884.

3. In section 10, sub-section (3), of the said Act the words "in addition to the fee payable for the certificate" are hereby repealed.

Amendment of, and addition to, section 11, Act VI, 1884.

4. (1) In section 11, sub-section (1), of the said Act the words "fees and other" are hereby repealed.

(2) To *the same section* the following sub-section shall be added, namely :—

"(4) The Local Government may, *from time to time*, delegate,—

(a) with the previous sanction of the Governor General in Council, to any person, *by name or as holding an office*, the function, assigned to *the Local Government* by sub-section (1), of granting a certificate of survey under that sub-section;

(b) of its own authority, to any person, *by name or as holding an office*, the function, assigned to *the Local Government* by sub-section (3), of causing notice to be given of a certificate of survey being ready for delivery:

Provided, with respect to clause (a) of this sub-section, that no delegation of the function mentioned in that clause shall be construed to authorise the grant of a certificate of survey by the surveyor who gave the declaration of survey under section 9."

Repeal of section 12, Act VI, 1884.

5. Section 12 of the said Act is hereby repealed.

Amendment of section 17, Act VI, 1884.

6. In section 17 of the said Act, between the word "which" and the word "granted", in both places where the expression "which granted" occurs, the words "or whose delegate" shall be inserted.

Amendment of section 19, Act VI, 1884.

7. In section 19, sub-section (1), of the said Act, after the words "on the application of the owner or master" the words "and the payment by him of such fee, not exceeding twice the amount of the fee for the previous survey as the Local Government may require" shall be inserted.

Amendment of section 21, Act VI, 1884.

8. In section 21, sub-section (2), clause (d), of the said Act, for the words "for certificates of survey" the words "in respect of surveys" shall be substituted.

Insertion of new section after section 25, Act VI, 1884.

9. After section 25 of the said Act the following shall be inserted, namely :—

Grant of certificates of service.

"25A. (1) The Local Government may in its discretion grant without examination to any person who has served as a master, or as an engineer, or as an engine-driver, of an inland steam-vessel before the first day of April, 1890, a certificate of service to the effect that he may act as a first-class or second-class master, or as an engineer, or as an engine-driver, as the case may be, of an inland steam-vessel.

(2) A certificate of service so granted shall have the same effect as a certificate of competency granted under this Act after examination."

Amendment of section 26, Act VI, 1884.

10. In section 26 of the said Act the words "or service" shall be inserted after the word "competency".

Addition to section 29, Act VI, 1884.

11. To section 29 of the said Act the following shall be added, namely :—

"The Local Government may also make rules with respect to the grant of certificates

of service under this Act, and may by such rules—

(*a*) *fix the fees to be paid for such certificates, and*

(*b*) *prescribe the form in which such certificates are to be framed and the manner in which the copy of the certificate which is kept by the Local Government is to be recorded.*"

Addition to Chapter VII, Act VI, 1884.

12. To Chapter VII of the said Act the following shall be added, namely :—

Power for Local Government to make rules for protection of passengers.

"*51A. (1) The Local Government may also make rules for the protection of passengers in inland steam-vessels, and may by such rules require, among other matters, a sufficient quantity of fresh water to be provided free of charge in such vessels for the use of passengers, and the prices of passenger-tickets to be printed or otherwise denoted on such tickets.*

(*2*) *Any rule under this section may contain a provision that any owner, master or passenger committing a breach of it shall be punished with fine which may extend to fifty rupees.*"

Insertion of new section after section 54, Act VI, 1884

13. After section 54 of the said Act the following shall be inserted, namely :—

Penalty for having excessive number of passengers on board.

"54A. If an inland steam-vessel has on board thereof or on or in any part thereof a number of passengers which is greater than the number of passengers set forth in the certificate of survey as the number which the vessel or the part thereof is, in the judgment of the surveyor, fit to carry, the owner and master shall, for every passenger over and above that number, be each liable to a fine which may extend to ten rupees."

Amendment of heading to second schedule, Act VI, 1884

14. In the second schedule to the said Act, for the words and figures "See section 12" the words, figure and letter "See section 8A" shall be substituted.

Indian Steamships Act, 1884.

Insertion of new section after section 10, Act VII, 1884.

15. After section 10 of the said Act the following shall be inserted, namely :—

Fees in respect of surveys.

"*10A. Before a survey under this Act is commenced, the owner or master of the steamship to be surveyed shall pay to such officer as the Local Government, from time to time, appoints in this behalf—*

(*a*) *a fee calculated on the tonnage of the steamship according to the rates in the schedule hereto annexed or according to any other prescribed rates; and*

(*b*) *when the survey is to be made in any port of survey other than Calcutta, Madras, Bombay or Rangoon, such additional fee, in respect of the expense (if any) of the journey of the surveyor to the port, as the Local Government, from time to time, by notification in the official Gazette, directs.*"

Repeal of part of section 12 (3), Act VII, 1884.

16. In section 12, sub-section (3), of the said Act, the words "in addition to the fee payable for the certificate" are hereby repealed.

Amendment of, and addition to, section 13, Act VII, 1884.

17. (1) In section 13, sub-section (1), of the said Act the words "fees and other" are hereby repealed.

(*2*) To *the same section* the following sub-section shall be added, namely :—

"(*4*) The Local Government may, *from time to time*, delegate,—

(*a*) with the previous sanction of the Governor General in Council, to any person, *by name or as holding an office*, the function, assigned to *the Local Government* by sub-section (*1*), of granting a certificate of survey under that sub-section;

(*b*) of its own authority, to any person, *by name or as holding an office*, the function, assigned to *the Local Government* by sub-section (*3*), of causing notice to be given of a certificate of survey being ready for delivery :

Provided, with respect to clause (*a*) of this sub-section, that no delegation of the function mentioned in that clause shall be construed to authorise the grant of a certificate of survey by the surveyor who gave the declaration of survey under section 11."

Repeal of section 14, Act VII, 1884.

18. Section 14 of the said Act is hereby repealed.

Amendment of section 19, Act VII, 1884.

19. In section 19 of the said Act, between the word "which" and the word "granted", in both the places where the expression "which granted" occurs, the words "or whose delegate" shall be inserted.

Amendment of section 21, Act VII, 1884.

20. In section 21, sub-section (1), of the said Act, after the words "on the application of the owner or master," the words "and the payment by him of such fee, not exceeding twice the amount of the fee for the previous survey, as the Local Government may require," shall be inserted.

Amendment of section 24, Act VII, 1884.

21. In section 24, sub-section (2), clause (d), for the words "for certificates of survey" the words "in respect of surveys" shall be substituted.

Amendment of heading to second schedule, Act VII, 1884.

22. In the schedule to the said Act, for the words and figures "See section 14" the words, figures and letter "See section 10A" shall be substituted.

S HARVEY JAMES,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Indian Forest Act, 1878, the Burma Forest Act, 1881, and the Upper Burma Forest Regulation, 1887, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 14th February, 1890:—

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Indian Forest Act, 1878, the Burma Forest Act, 1881, and the Upper Burma Forest Regulation, 1887, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

From Officiating Judicial Commissioner, Oudh, No. 1427, dated 18th September, 1889, and enclosure [Papers No. 1].
From Officiating Secretary to Chief Commissioner, Assam, No. 4356, dated 30th November, 1889, and enclosures [Papers No. 2].
From Registrar, High Court, Calcutta, No. 2533, dated 6th December, 1889 [Paper No. 3].
From Officiating Secretary to Chief Commissioner, Central Provinces, No. 7101—373, dated 2nd December, 1889, and enclosure [Papers No. 4].
From Officiating Secretary to Government, Punjab, No. 440, dated 29th November, 1889, and enclosures [Papers No. 5].
From Chief Secretary to Government, Bombay, No. 9231, dated 5th December, 1889, and enclosures [Papers No. 6].
From Secretary to Government, Bengal, No. 4257—690 F., dated 9th December, 1889, and enclosures [Papers No. 7]
From Officiating Chief Secretary to Chief Commissioner, Burma, No. 400—10 C., dated 7th December, 1889, and enclosures [Papers No. 8].
From Acting Chief Secretary to Government, Bombay, No. 9691, dated 21st December, 1889 [Paper No. 9].
From Chief Secretary to Government, North-Western Provinces and Oudh, No. 75 F.—825-41, dated 29th January, 1890, and enclosures [Papers No. 10].

2. We consider that the Upper Burma Forest Regulation, 1887, should be amended by a Regulation under the Statute 33 Vict., c. 3, and not by an Act. We have amended the Bill accordingly.

3. We have in section 2 adopted for incorporation in the Indian Forest Act, 1878, the definition of "timber" which is contained in the Burma Forest Act, 1881, and we have by the same section, and by section 15 of the Bill as revised by us, further altered the definitions of "tree" and "forest-produce" in the Indian Forest Act, 1878, and in the Burma Forest Act, 1881. If our proposals are accepted, the expression "forest-produce" will include, we believe, only those things over which, whether found in or brought from a forest or not, it is essential in the interests of forest-administration and of the public to exercise more or less control.

4. By sections 4 and 6 of the revised Bill we have subjected the wasteful practice of shifting cultivation to the absolute control of the Local Government in those parts of British India in which the Indian Forest Act, 1878, is in force.

5. By sections 7 and 16 of the same Bill we have, on the suggestion of the Chief Commissioner of Assam, made general the provisions of clause (*b*) of section 24 of the Upper Burma Forest Regulation, 1887, respecting the offence of firing reserved forests or endangering them by fire.

6. Sections 8 and 17 of the same Bill supplement the definitions of "timber" and "forest-produce", and the clause which has been added to each of these sections will enable the Local Government to confine the practical operation of the Indian and Burma Forest Acts to the purposes which they are intended to effect.

7. Sections 9 and 18 of the same Bill are intended to remove an inconsistency which has been brought to our notice by Mr. Sykes, barrister-at-law at Lucknow, between the Indian and Burma Forest Acts on the one hand and section 424 of the Code of Civil Procedure on the other.

8. In sections 12 and 19 of the same Bill we have adopted a provision in the Upper Burma Forest Regulation, 1887, which will facilitate the discharge of accused persons on security for their appearance when required.

9. In sections 13 and 20 of the same Bill we have revised the sections of the Indian and Burma Forest Acts relating to the compounding of forest-offences, and limited (*a*) the classes of forest-officers who may be authorised to compound such offences, and (*b*) the sum which may be accepted by way of compensation.

10. We have expressly provided in sections 14 and 22 of the same Bill for cases in which a person covenants to abstain from an act as well as for cases in which a person covenants to perform an act.

11. The other alterations in the Bill are few and do not appear to us to call for remark.

12. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	7th September, 1889.
Bombay Government Gazette	26th September, 1889.
Calcutta Gazette	18th September, 1889.
North-Western Provinces and Oudh Government Gazette	14th September, 1889.
Punjab Government Gazette	12th September, 1889.
Central Provinces Gazette	14th September, 1889.
Burma Gazette	28th September 1889
Assam Gazette	12th October, 1889.
Sindh Official Gazette	24th October, 1889.

In the Vernaculars.

Province.	*Language.*	*Date.*
Bombay	Marathi	21st October, 1889.
	Gujarathi	21st October, 1889.
	Kanarese	21st October, 1889.
Bengal	Uriya	7th November, 1889
	Bengali	12th November, 1889
	Hindi	12th November, 1889.
North Western Provinces and Oudh.	Urdu	23rd November, 1889.
Punjab	Urdu	21st November, 1889.
Burma	Burmese	7th December, 1889.
Assam	Bengali	23rd November, 1889.
Sindh	Sindhi	24th October, 1889.

13. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

PHIL. P. HUTCHINS.
ANDREW R. SCOBLE.
ANANDA GAJAPATI RAZU.
MUHAMED ALI KHAN.
R. J. CROSTHWAITE.
MAUNG ÔN.
K. L. NULKAR.

The 13th February, 1890.

No. II.

A Bill to amend the Indian Forest Act, 1878, and the Burma Forest Act, 1881.

Whereas it is expedient to amend the Indian Forest Act, 1878, and the Burma Forest Act, 1881; It is hereby enacted as follows:—

Title and commencement.

1. (1) This Act may be called the Forest Act, *1890*; and

(2) It shall come into force at once.

Indian Forest Act, 1878.

Amendment of section 2, Act VII, 1878.

2. (1) For the definition of "Tree" in section 2 of the Indian Forest Act, 1878, the following shall be substituted namely:—

"'Tree' includes *palms*, bamboos, stumps, brushwood and canes:".

(2) For the definition of "Timber" in the same section the following shall be substituted, namely:—

"'Timber' includes trees when they have fallen or *have* been felled, and all wood, whether *cut up or fashioned or hollowed out for any purpose or not*:".

(3) For the definition of "Forest-produce" in the same section the following shall be substituted, namely:—

"'Forest-produce' includes—

(*a*) *the following, whether found in, or brought from, a forest or not, that is to say*:—

trees, and timber, *charcoal*, caoutchouc, catechu, bark, lac, mahua flowers and myrabolams, and

(*b*) the following when found in, or brought from, a forest, that is to say:—

(*i*) wood-oil, gum, resin, varnish, leaves, flowers and fruits, and all other parts or produce not hereinbefore mentioned of trees,

(*ii*) plants not being trees (*including grass, creepers, reeds and moss*), and all parts or produce of such plants,

(*iii*) wild animals, and skins, tusks, horns, *bones*, silk, *cocoons*, honey and wax, and all other parts or produce of animals, and

(*iv*) peat, surface-soil, rock, and minerals (including *limestone*, *laterite*, mineral oils and all products of mines or quarries):".

Amendment of section 4, Act VII, 1878.

3. For clause (*b*) of section 4 of the said Act the following shall be substituted, namely:—

"(*b*) specifying as nearly as possible the situation and limits of such land; and". [Act XIX, 1881, s. 6, and Regulation VI, 1887, s. 4.]

Addition to section 5, Act VII, 1878.

4. To section 5 of the said Act the *words "except in accordance with rules prescribed by the Local Government" shall be added.*

Amendment of section 6, Act VII, 1878.

5. For clause (a) of section 6 of the said Act the following shall be substituted, namely:—

"(a) specifying as nearly as possible the situation and limits of the proposed forest;".

Addition of new section after section 9, Act VII, 1878.

6. After section 9 of the said Act the following shall be inserted, namely:—

Treatment of claims relating to practice of shifting cultivation.

"9A. (1) In the case of a claim relating to the practice of shifting cultivation, the Forest-Settlement-officer shall record a statement setting forth the particulars of the claim and of any local rule or order under which the practice is allowed or regulated, and submit the statement to the Local Government together with his opinion as to whether the practice should be permitted or prohibited wholly or in part. [Act XIX, 1881, s. 11; and Regulation VI, 1887, s. 9.]

(2) On receipt of the statement and opinion the Local Government may make an order permitting or prohibiting the practice wholly or in part.

(3) If such practice is permitted wholly or in part, the Forest-Settlement-officer may arrange for its exercise—

(a) by altering the limits of the land under settlement so as to exclude land of sufficient extent, of a suitable kind, and in a locality reasonably convenient for the purposes of the claimants, or

(b) by causing certain portions of the land under settlement to be separately demarcated, and giving permission to the claimants to practise shifting cultivation therein under such conditions as he may prescribe.

All arrangements made under this sub-section shall be subject to the previous sanction of the Local Government.

(4) The practice of shifting cultivation shall in all cases be deemed a privilege subject to control, restriction and abolition by the Local Government."

Amendment of section 25, Act VII, 1878.

7. For clause (b) of section 25 of the said Act the following shall be substituted, namely:— [Regulation VI, 1887, s. 24.]

"(b) sets fire to a reserved forest, or, in

contravention of any rules made by the Local Government, kindles any fire, or leaves any fire burning, in such manner as to endanger such a forest;".

[Regulation VI, 1887, Chaps. V and VI.]

Amendment of Chapters VII and VIII, Act VII, 1878.

8. (1) In the heading of Chapter VII of the said Act, for the words "OF THE DUTY ON TIMBER" the words "OF THE DUTY ON TIMBER AND OTHER FOREST-PRODUCE" shall be substituted.

(2) In section 39 *of the said Act*, after the word "timber" in both places where the word occurs, the words "or other forest-produce" shall be inserted.

(3) In clause (*a*) of section 41 of the said Act, for the words "and other" the words "or other" shall be substituted.

Addition to section 41, Act VII, 1878.

(4) *To section 41 of the said Act the following shall be added, namely:—*

"*The Local Government may direct that any rule made under this section shall not apply to any specified class of timber or other forest-produce or to any specified local area*".

[Act XIV, 1882, s. 424.]

Amendment of section 47, Act VII, 1878.

9. *In section 47 of the said Act the words "within three months" shall be substituted for the words "within two months".*

[Act XIX, 1881, s. 49.]

Addition to section 48, Act VII, 1878.

10. *To section 48 of the said Act, after the word "encumbrances" the words "not created by him" shall be added.*

[Act XIX, 1881, s. 56.]

Amendment of section 56, Act VII, 1878.

11. *In section 56 of the said Act, for the words "whom he deems to be entitled to the same" the words "whom the Magistrate deems to be entitled to the same" shall be substituted.*

[Regulation VI, 1887, s. 60.]

Amendment of section 63, Act VII, 1878.

12. *In section 63 of the said Act, after the words "before the Magistrate having jurisdiction in the case", the words "or to the officer in charge of the nearest police-station" shall be added.*

Amendment of section 67, Act VII, 1878.

13. (1) For section 67 of the said Act the following shall be substituted, namely:—

Power to compound offences.

"*67. (1) The Local Government may from time to time, by notification in the official Gazette, empower a Forest-officer by name, or as holding an office,—*

(*a*) *to accept from any person against whom a reasonable suspicion exists that he has committed any forest-offence, other than an offence specified in section 61 or section 62, a sum of money by way of compensation for the offence which such person is suspected to have committed, and,*

(*b*) *when any property has been seized as liable to confiscation, to release the same on payment of the value thereof as estimated by such officer.*

(2) *On the payment of such sum of money, or such value, or both, as the case may be, to such officer, the suspected person, if in custody, shall be discharged, the property, if any, seized shall be released, and no further proceedings shall be taken against such person or property.*

(3) *A Forest-officer shall not be empowered under this section unless he is a Forest-officer of a rank not inferior to that of a ranger and is in receipt of a monthly salary amounting to at least one hundred rupees, and the sum of money accepted as compensation under sub-section (1), clause (a), shall in no case exceed the sum of fifty rupees.*"

Addition of new section after section 83, Act VII, 1878.

14. After section 83 of the said Act the following shall be added, namely:—

Recovery of penalties due under bond.

"84. When any person, in compliance with any rule under this Act, binds himself by any instrument to perform any *duty or act, or covenants by any instrument that he, or that he and his servants and agents, will abstain from any act, the whole sum mentioned in such instrument as the amount to be paid in case of a breach of the conditions thereof may, notwithstanding anything in section 74 of the Indian Contract Act, 1872, be recovered from him in case of such breach as if it were an arrear of land-revenue.*" [Act I of 1878, s. 25] IX of 1872

Burma Forest Act, 1881.

Amendment of section 3, Act XIX, 1881.

15. (1) For the definition of "tree" in section 3 of the Burma Forest Act, 1881, the following shall be substituted, namely:— [New.] XIX of 18

"'tree' includes *palms*, bamboos, stumps, brushwood and canes:". [Regulation VI, 1887, s. 2]

(2) For the definition of "forest-produce" in the same section the following shall be substituted, namely:—

"'forest-produce' includes—

(*a*) *the following, whether found in, or brought from, a forest or not, that is to say:—*

trees, and timber, *charcoal*, caoutchouc, catechu, bark, lac, mahua flowers and myrabolams, and

(*b*) the following, when found in, or brought from, a forest, that is to say:—

(*i*) wood-oil, gum, resin, varnish, leaves, flowers and fruits, and all other parts or produce not hereinbefore mentioned of trees,

(*ii*) plants not being trees (*including grass, creepers, reeds and moss*), and all parts or produce of such plants,

(*iii*) wild animals, and skins, tusks, horns, *bones*, silk, *cocoons*,

honey and wax, and all other parts or produce of animals, and

(*iv*) peat, surface-soil, rock and minerals (including *limestone, laterite,* mineral oils and all products of mines or quarries) :".

Regulation VI, 1887, s. 4.]

Amendment of section 26, Act XIX, 1881.

16. For clause (*b*) of section 26 of the said Act the following shall be substituted, namely :—

"(*b*) sets fire to a reserved forest, or, in contravention of any rules made by the Chief Commissioner, kindles any fire, or leaves any fire burning, in such manner as to endanger such a forest,".

Regulation VI, 1887, Chaps. V and VI.]

Amendment of Chapters V and VI, Act XIX, 1881.

17. (*1*) In the heading of Chapter V of the said Act, for the words "OF THE DUTY ON TIMBER" the words "OF THE DUTY ON TIMBER AND OTHER FOREST-PRODUCE", *and in the heading of Chapter VI of the said Act, for the words "OF THE CONTROL OF TIMBER IN TRANSIT" the words "OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT"* shall be substituted.

(*2*) In sections 39, 41 and 42, after the word "timber", wherever it occurs, the words "or other forest-produce" shall be inserted.

(*3*) Throughout section 43, after the word "timber", except in the first paragraph, where the word first occurs, and in clauses (*e*), (*i*), (*l*) and (*m*), the words "or other forest-produce" shall be inserted.

(*4*) *To section 43 of the said Act the following shall be added, namely :—*

"The Chief Commissioner may direct that any rule made under this section shall not apply to any specified class of timber or other forest-produce or to any specified local area."

Act XIV, 1882, s. 424.]

Amendment of section 48, Act XIX, 1881.

18. In section 48 of the said Act the words "within three months" shall be substituted for the words "within two months".

Regulation VI, 1887, s. 60.]

Amendment of section 63, Act XIX, 1881.

19. In section 63 of the said Act, after the words "before the Magistrate having jurisdiction in the case", the words "or to the officer in charge of the nearest police-station" shall be added.

Amendment of section 66, Act XIX, 1881.

20. For section 66 of the said Act the following shall be substituted, namely :—

"66. (1) The Chief Commissioner may from time to time, by notification in the official Gazette empower a Forest-officer by name, or as holding an office,—

Power to compound offences.

(a) to accept from any person against whom a reasonable suspicion exists that he has committed any forest-offence, other than an offence specified in section 61 or section 62, a sum of money by way of compensation for the offence which such person is suspected to have committed, and,

(b) when any property has been seized as liable to confiscation, to release the same on payment of the value thereof as estimated by such officer.

(2) On the payment of such sum of money, or such value, or both, as the case may be, to such officer, the suspected person, if in custody, shall be discharged, the property, if any, seized shall be released, and no further proceedings shall be taken against such person or property.

(3) A Forest-officer shall not be empowered under this section unless he is a Forest-officer of a rank not inferior to that of a ranger and is in receipt of a monthly salary amounting to at least one hundred rupees, and the sum of money accepted as compensation under sub-section (1), clause (a), shall in no case exceed the sum of fifty rupees."

Repeal of section 70 (k), Act XIX, 1881.

21. Clause (k) of section 70 of the said Act is hereby repealed.

Addition of new section after section 80, Act XIX, 1881.

22. After section 80 of the said Act the following section shall be added, namely :— [Act I, 1878, s. 25.]

"81. When any person, in compliance with any rule under this Act, binds himself by any instrument to perform any *duty or act, or covenants by any instrument that he, or that he and his servants and agents, will abstain from any act, the whole sum mentioned in such instrument as the amount to be paid in case of a breach of the conditions thereof may, notwithstanding anything in section 74 of the Indian Contract Act, 1872, be recovered from him in case of such breach as if it were an arrear of land-revenue.* IX of 1872.

Recovery of penalties due under bond.

S. HARVEY JAMES,

Secretary to the Government of India

SUPPLEMENT TO

The Gazette of India.

No. 7.] CALCUTTA, SATURDAY, FEBRUARY 15, 1890

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been ustomary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to*

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending 8 a.m. on Monday, February 3rd, 1890.

It was mentioned in last week's summary that at the close of the week the disturbed weather which had temporarily prevailed over Northern India had disappeared and that the pressure and winds over India had assumed the distribution and the circulation which had characterised the whole of the present cold weather season. This distribution and this circulation has prevailed without interruption during the week under review and a description of the conditions existing on the 28th describes, with some slight modifications, the conditions prevailing throughout the whole week. On the morning of the 28th the chart showed that pressure was high over the greater part of Northern and Central India. The isobar of 30·00 ran from Rawalpindi down the Gangetic plain as far as Patna, turned southward as far as Raipur, and then westward, in which direction it travelled as far as Rajkote. Within this isobar pressure was everywhere high, the highest readings being reported from Rajputana and Central India and from the extreme north-west of the Punjab. In addition to this high pressure area a subsidiary area of high readings was reported from the Upper Assam Valley. From these two regions pressure slowly decreased and readings were relatively low over the Bay and off the West Coast. The winds accompanying this distribution were of the normal anticyclonic character. A north-westerly current prevailed down the Gangetic plain, north winds in Bengal, north north-west winds on the east side of the Peninsula, easterly winds over the Deccan and on the West Coast, and northerly and north-easterly winds in Guzerat and Sind. In Burma the wind directions were very variable. With very few exceptions the wind force was low. On the 29th, owing to a comparatively brisk rise over Northern India and a com-

paratively slight rise over the west of the Peninsula, gradients became steep over the northern parts of the Bombay Presidency and the wind force there increased; but with this exception there was no important change. On the 30th conditions were unchanged, but on the 31st pressure fell over Northern India and rose over the Peninsula, so that the large barometric differences noticed on the 29th and 30th disappeared again. During the 1st, 2nd and 3rd there was absolutely no change of any importance.

Temperature.—The wave of cold, which commenced in North-Western India last week, and subsequently spread to nearly all parts of the Indian region, has continued, but with less intensity than was the case during the closing days of last week. On the 28th the observations showed that a brisk rise of temperature had commenced at the Himalayan stations. This rise subsequently spread to the plains, and by the close of the week the variations from the normal average were small, though in several provinces there was still some deficiency. At the hill stations and to a certain extent in Baluchistan the weather was exceptionally warm throughout the week. The following table shows the variations of the mean temperature of the present and of the past weeks from the normal average:—

Provinces.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
	°	°
Burma	+2·0	+1·7
Bengal	+1·7	—3·1
North-Western Provinces	+1·8	—2·6
Punjab	+0·4	—0·6
Bombay	—1·1	+0·9
Central Provinces	—0·8	—2·9
Guzerat and Central India	0	—0·7
Sind and Rajputana	+0·8	—0·9
Madras	+0·8	—0·9

This table shows that the mean temperature of the present week has been low as compared with the normal average in all provinces except Burma and Bombay, and that, compared with the temperature of last week, the weather has been cool in all provinces except Bombay. The early and brisk rise of temperature which occurred on the Himalayas relatively to the neighbouring plains resulted in much higher night temperatures being reported from the hill than from the plains stations: thus on the 29th when sharp frost prevailed over the plains of the Punjab, the North-Western Provinces and Central India, the minimum readings at Ranikhet, Mussoorie, Simla and Murree were respectively, 45°, 40°, and 41½°.

Rain.—Except in Burma, the Brahamaputra Valley in Assam, at one place in the west of the Punjab and at one or two in the south-west of the Peninsula, there has been no rain in any part of the Indian region. In Tenasserim there has been a large and in Central Burma a moderate excess, but in the other divisions reporting rain the falls have been of the slightest description—merely light local showers. The shower in Punjab west occurred in the Muzaffargarh division, that in the south-west of the Peninsula at Quilon and Ootacamund. In Burma, Moulmein received 4½ inches and Shwegyin 1¾ inches during the week. A slight further increase in the amount of the seasonal deficiency has resulted from the past dry week.

Province.	Division.	Rainfall data for week ending 3rd February 1890.			Rainfall data from October 15th to 3rd February 1890.		
		Average actual rainfall of Division	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 3rd February.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches	Inches.	Inches.	Per cent.
Burma	Tenasserim	2·22	0·15	+2·07	22·45	5·17	+334
	Lower Burma	0·05	0·15	—0·10	8·38	6·21	+ 35
	Central do.	0·64	0·06	+0·58	7 06	4 21	+ 68
	Upper do.	0 02	?	?	3 80	?	?
	Arakan	0	0·07	—0·07	7 59	5·83	+ 30
Bengal and Assam	Eastern Bengal	0	0·22	—0·22	8·23	4·78	+ 72
	Assam (Surma)	0	0·12	—0·12	5·62	4·44	+ 27
	Do. (Brahmaputra)	0·02	0·20	—0·18	2 93	3·83	— 23
	Deltaic Bengal	0	0·23	—0·23	10 30	3 67	+180
	Central do.	0	0 16	—0·16	3 74	3·02	+ 24
	North do.	0	0 19	—0·19	1·25	3·15	— 60
	Orissa	0	0 21	—0 21	15·48	6·30	+146
	Chutia Nagpur	0	0·22	—0·22	3 00	2 75	+ 9
	Behar (South)	0	0·19	—0 19	0·55	2·41	— 77
	Do. (North)	0	0·22	—0·22	0·61	2·10	— 71
North-Western Provinces and Oudh.	North-Western Provinces (East)	0	0·08	—0·08	1·23	1·83	— 33
	Oudh (South)	0	0·16	—0·16	0·05	1·43	— 97
	Do. (North)	0	0·17	—0·17	0·12	1·44	— 92
	North-Western Provinces (Central)	0	0·06	—0 06	0·01	1·30	— 99
	North-Western Provinces (West)	0	0·15	—0·15	0·08	1·08	— 93
	North-Western Provinces (Sub-montane)	0	0·27	—0·27	0·46	2·06	— 78
Punjab	Punjab (South)	0	0·11	—0·11	0·16	1·29	— 88
	Do. (Central)	0	0 26	—0·26	0·32	1·58	— 80
	Do. (Sub-montane)	0	0·30	—0 30	0·36	2·63	— 86
	Do. (Hill Districts)	0	0·78	—0·78	2·07	6·22	— 67
	Do. (North-West)	0	0 43	—0·43	0·59	3·72	— 84
	Do. (West)	0·01	0·12	—0·11	0·15	1·10	— 87
Bombay and Malabar Coast Districts (Madras).	Malabar	0·01	0·13	—0·12	12·52	11·90	+ 5
	Madras (South Central)	0	0·01	—0·01	7·21	12 73	— 43
	Coorg	0	0	0	12·76	9·12	+ 40
	Mysore	0	0	0	3·03	4·61	— 34
	Konkan	0	0·05	—0·05	4 90	2·35	+109
	Bombay—Deccan	0	0·01	—0·01	5 10	3·84	+ 33
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0	0	0	1·26	3·37	— 63
Central Provinces and Berar.	Berar	0	0·04	—0·04	3·14	3·21	— 2
	Central Provinces (West)	0	0·05	—0·05	2·95	2·03	+ 46
	Do. (Central)	0	0·09	—0·09	1·72	2 00	— 14
	Do. (East)	0	0·07	—0·07	1·97	1·86	+ 6
Bombay (North)	Guzerat	0	0·01	—0·01	0·02	0·58	— 97
	Kattiawar	0	0 02	—0·02	0	0·35	—100
	Sind	0	0·15	—0·15	0·01	0·00	— 98
Rajputana and Central India.	Central India (East)	0	0·05	—0·05	0·13	1·39	— 91
	Rajputana (East), Central India (West)	0	0·05	—0·05	0	0·71	—100
	Rajputana (West)	0	0·02	—0·02	0	0·49	—100
Madras	East Coast (North)	0	0·02	—0·02	12·85	9·24	+ 39
	Do. (North) (a)	0	?	?	9·45	?	?
	Hyderabad (South)	0	0·08	—0·08	2·71	2·38	+ 14
	Madras (Central)	0	0·01	—0·01	5·06	4 69	+ 8
	East Coast (Central)	0	0·09	—0·09	10·77	15·37	— 30
	Do. (South)	0	0·05	—0·05	11·90	18·32	— 35
	Madras (South)	0	0·21	—0·21	4·80	14·29	— 66

W. L. DALLAS,

Assistant Meteorological Reporter to the Government of India.

SIMLA, *the 7th February 1890.*

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 8th February.*—No rain. Crops generally good, but withering over considerable areas in Nellore, South Arcot, Madura, Tinnevelly, Coimbatore and Salem, and limited areas in Cuddapah, Chingleput and Tanjore. Prices steady. Prospects generally fair.

Bombay.—*For week ending 12th February.*—Slight rain in one taluka of Sind. Standing crops damaged by frost, blight or locusts in parts of Sind; poor or indifferent owing to want of moisture in five Deccan districts. Cotton in parts of Bijapur and Dharwar blighted; crops otherwise good.

Bengal.—*For week ending 11th February.*—No rain. Weather fine and still cold. General agricultural prospects continue satisfactory. *Rabi* crops reported on favourably from almost all districts, but a shower of rain would benefit them in parts of South Behar. Mustard and other early *rabi* crops being gathered. Sugarcane being cut and pressed, and expected to yield a fair crop on the whole. Poppy flowering and generally in good condition. Tobacco a thriving crop, as also *ganja* in Rajshahye. Spring rice cultivation well forward, and transplanting in good progress. Ploughing for early rice and jute begun in certain districts. Price of common rice remains almost stationary, but in Orissa some decline reported from Cuttack and Pooree. Nothing special to report regarding apprehensions as to Balasore.

North-Western Provinces and Oudh.—*For week ending 12th February.*—The weather continues dry and clear and the temperature has risen. *Rabi* crops have been damaged by frost and greatly need rain. Irrigated crops are doing well. The markets are well supplied, though prices are tending upwards in some districts.

Punjab.—*For week ending 12th February*—No rain. Prices are reported stationary in all districts except Amritsar, Sialkot and Rawalpindi where they are rising. Sowing of *rabi* crops over and that of extra *rabi* commenced. Rain much wanted throughout the Province. Condition of crops is reported to be fair. The crops on *barani* lands in most districts are suffering from drought. Lahore, Rawalpindi, and Dehra Ismail Khan districts have been visited by locusts, but only slight damage done in parts of Dera Ismail Khan. Fodder sufficient except in Jullunder, Sialkot and parts of Lahore and Multan.

Central Provinces.—*For week ending 12th February.*—Weather rather cloudy. Crops have been slightly damaged by frost in Jabalpur and Saugor; wheat and other *rabi* crops have suffered to some extent for want of rain in a few of the northern districts and in Bilaspur. Prospects generally favourable.

Burma.—*For week ending 8th February.*—No rain in Lower or Upper Burma. Some damage has been done to paddy on threshing floors by recent rain. In Pegu the damage is estimated at 4%, in Bassein 5%, in Shwegyin 15%, and in Amherst 50%. In Lower Burma there is a fall in the price of paddy in one and a rise in four districts. In Upper Burma there is a rise in the price at Yamethen and a fall in Pyinmana, elsewhere prices show no fluctuations.

Assam.—*For week ending 12th February.*—No rain. Weather seasonable. Ploughing for summer rice, gathering of mustard and pressing of sugarcane progressing. Tea doing well.

Mysore and Coorg.—*For week ending 12th February.*—Standing crops in good condition in Mysore. Paddy and sugarcane sown in parts. Outturn of harvests and prospects generally favourable. Prices slightly risen in Bangalore. Coffee picked in Coorg.

Berar and Hyderabad.—*For week ending 12th February.*—Weather temperate and clear in Berar. Threshing of *jowari* and other *kharif* crops continues. *Rabi* in good condition. Picking of cotton almost completed. Fodder sufficient except in Ellichpur taluk. Prices stationary. Land being tilled for next season.

No rain. Sowing of *tabi* crops continues. *Rabi* crops thriving. Grass plentiful. Prices stationary.

Central India.—*For week ending 12th February.*—Crops in Baghelkhand reported damaged by frost. Condition of weather and crops in other parts of Central India the same as last week.

Rajputana.—*For week ending 12th February.*—Agricultural operations generally satisfactory. Standing crops good except in Kerowli and parts of Alwar; slight damage done by frost in parts of Meywar, Harowti, Bhurtpore and Jeypore. Agricultural stock good. Pasturage or fodder sufficient except in Marwar, Dholpur and parts of Alwar. Prices steady generally.

Nepal.—*For week ending 6th February.*—No rain. Weather foggy and at times cloudy. Progress of wheat and other spring crops retarded owing to want of rain.

E. C. BUCK,

Secretary to the Government of India

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1889.

Districts.	Average wages per month. Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
	R a. p.	R a. p.	R a. p.
Burma—			
Tenasserim—			
Mergui	20 0 0	15 0 0	30 0 0
Tavoy	10 0 0	15 0 0	30 0 0
Moulmein and Amherst	25 0 0	12 0 0	25 0 0
Pegu (deltaic)—			
Pegu	20 0 0	12 0 0	30 0 0
Rangoon	15 0 0	12 0 0	30 0 0
Thongwa	12 0 0	12 0 0	30 0 0
Bassein	22-0 to 37-0	12-0 to 16-0	30-0 to 45-0
Pegu (inland)—			
Shwaygyin	15-0 to 20-0	12 0 0	30 0 0
Tharawadi	15-0 to 20-0	12 0 to 15-0	30-0 to 45-0
Henzada	15 0 0	12 0 0	22 0 0
Prome	15 0 0	15 0 0	30 0 0
Toungoo	12 0 0	14 0 0	40 0 0
Thayetmyo	15 0 0	12 0 0	30 0 0
Upper Burma—			
Mandalay	10 0 0	15 0 0	16 0 0
Arakan—			
Sandoway	15 0 0	10 0 0	30 0 0
Kyouk-pyu	10 0 0	14 0 0	30 0 0
Akyab	15-0 to 20-0	10-0 to 12-0	15-0 to 20-0
Assam—			
Surma—			
Sylhet	5 0 0	7 0 0	14-0 to 30-0
Cachar	4 0 0	7 0 0	14-0 to 15-0
Khási and Jaintiá Hills	7-0 to 15-0	7-0 to 12-0	12-0 to 35-0
Gáro Hills	5-10 to 7-8	7-8 to 12-0	20-0 to 40-0
Brahmáputra—			
Goálpára	8-0 to 9-0	8-0 to 10-0	15-0 to 45-0
Kámrúp	6-0 to 8-0	8-0 to 10-0	12-0 to 20-0
Darráng	7-0 to 9-0	8-0 to 10-0	16 0 0
Nowgong	7-0 to 9-0	9-0 to 10-0	10-0 to 30-0
Sibságar	8-0 to 10-0	10-0 to 12-0	15-0 to 45-0
Lakhimpur	8-0 to 10-0	8-0 to 10-0	15-0 to 40-0
Bengal—			
Eastern hill tracts—			
Chittagong Hill Tracts	12 0 0	*	*
Hill Tipperah	8 0 0	6 0 0	15 0 0
Nágá Hills	10-0 to 15-0	10-0 to 15-0	20-0 to 40-0
Eastern—			
Backergunge	7 8 0	6 0 0	10-0 to 15-0
Noakholly	7-0 to 10-0	5-0 to 7-0	8-0 to 16-0
Chittagong	10 8 0	8 0 0	9-8 to 12-0
Tipperah	7-0 to 10-0	7-0 to 8-0	8-0 to 15-0
Dacca	6-0 to 10-0	7-0 to 12-0	10-0 to 20-0
Mymensingh	7-8 to 9-0	6-0 to 7-0	12-0 to 30-0
Deltaic—			
Khoolna	7-8 to 9-6	7-0 to 8-0	12-0 to 25-0
24-Pergunnahs	10-0 to 11-0	6-0 to 7-0	15-0 to 25-0
Midnapore	6 1 0	6 0 0	7-4 to 10-0
Howrah	7-8 to 15-0	7 0 0	12-0 to 25-0
Calcutta	5 0 0	6 0 0	15 0 0
Hooghly	9 13 6	6 0 0	8-0 to 30-0
Nuddea (Kishnaghur)	7 8 0	6 0 0	7-8 to 15-0
Jessore	5-0 to 7-8	4-0 to 6-0	10-0 to 15-0
Furreedpore	10 0 0	10 0 0	15 0 0

* Not procurable.

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1889 —*continued.*

Districts.	Average wages per month. Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
	R a. p.	R a. p.	R a. p.
Bengal —*contd.*			
Central—			
Bankoora	7-0 to 10-0	5-0 to 8-0	7-8 to 16-0
Burdwan	8 0 0	6 0 0	10-0 to 15-0
Beerbhoom	6 0 0	6 0 0	7 8 to 10-0
Moorshedabad	5-10 to 7-8	5 0 0	5-0 to 20-0
Sonthal Pergunnahs	3 12 0	5 0 0	7-8 to 9-6
Pubna	5-0 to 6-8	6-0 to 8-0	7-0 to 20-0
Bogra	6-0 to 7 8	5-0 to 7-0	10-0 to 20-0
Rajshahye	4 0 to 6 0	4-0 to 6-0	8-0 to 16-0
Maldah	7 8 0	5 0 0	8-0 to 12-0
Northern—			
Rungpore	7 8 0	6 0 0	10-0 to 15-0
Dinagepore	7 8 0	6-0 to 8-0	10-0 to 15-0
Jalpáiguri	7 8 0	9 0 0	15-0 to 20-0
Darjeeling	6 0 0	8-0 to 9-0	12-0 to 25-0
Orissa—			
Pooree	7 0 to 7-8	5 0 0	8-0 to 10-0
Cuttack	5 0 0	4 8 0	6-0 to 7-8
Balasore	4-0 to 5-0	4-0 to 6-0	7-0 to 10-0
Chota-Nagpur—			
Singbhoom	3 0 0	4 0 0	12 0 0
Manbhoom	4 11 0	5 0 0	13-2 to 15-0
Lohardugga	3-4-6 to 3-12	3-8 to 6-0	4-11 to 14-1
Hazáribágh	4 3 6	4-0 to 5-0	7 8 0
Behar, south—			
Monghyr	5 10 0	3 0 to 4-0	6-0 to 8-0
Gya	2-8 to 3-0	3-0 to 5-0	6 0 to 8-0
Patna	4-0 to 5-0	4-8 to 5-0	7-0 to 8-0
Shahabad	5 0 0	4-0 to 6-0	6-0 to 7-8
Behar, north—			
Purneah	5-10 to 6-9	4 0 to 5-0	7-0 to 16-0
Bhágalpur	3-12 to 4-11	4-0 to 5-0	7-8 to 11-4
Durbhunga	3-12 to 5-8	3-0 to 5-0	3-12 to 9-0
Mozufferpore	3 12 0	3-0 to 4-0	7-8 to 9-6
Sarun	3-12 to 7-8	4-0 to 7-0	6-9 to 10-0
Chumparun	2-13 to 3-12	4-0 to 6 0	5-10 to 9-6
N.-W. Provinces—			
Eastern—			
Mirzapur	3 12 0	4 11 0	7 8 0
Benares	4 0 0	4 8 0	8 11 0
Ghazipur	2 8 0	5 0 0	7 8 0
Jaunpur	3 8 0	5 0 0	7 8 0
Allahabad	4 8 0	5 0 0	12 8 0
Central—			
Bánda	3 2 0	5 0 0	8-7 to 9-6
Fatehpur	2 13 0	4 0 0	6-0 to 8-0
Hamirpur	3 0 0	4 0 0	6 0 0
Jalaun	3 8 0	5 0 0	8 0 0
Cawnpore	4 0 0	4 8 0	10 0 0
Etáwah	5 0 0	5 0 0	9 8 0
Farukhabad	4 12 0	5 0 0	10 0 0
Mainpuri	4 0 0	5 0 0	8-0 to 10 0
Etah	3 8 0	5 0 0	8-0 to 10-0
Western—			
Lalitpur	3 8 0	5 0 0	10 0 0
Jhánsi	4 0 0	...	12 0 0
Agra	4-0 to 5-0	4-0 to 5-0	8-0 to 10-0
Muttra	4 11 0	5 0 0	9 4 0
Aligarh	3 12 0	4 0 0	9 6 0
Bulandshahr	4 0 0	4 8 0	8 0 0
Meerut	5 8 0	5 8 0	13 8 0
Sub-montane—			
Ballia	3 12 0	4 0 0	7 8 0
Azamgarh	3 12 0	5 10 0	7 8 0
Gorakhpur	3 12 0	4 8 0	7-8 to 9-6
Basti	3 12 0	4 8 0	12 0 0
Sháhjahánpur	2 8 0	5 0 0	8-0 to 8-12
Budaun	3 0 0	4 0 0	8 0 0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1889 — *continued.*

Districts.	Average wages per month. Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
	R a. p.	R a. p.	R. a. p.
N.-W. Provinces—*contd.*			
Sub-montane—contd.			
Pilibhít	3 0 0	5 0 0	8 0 0
Bareilly	3 12 0	4 0 0	7 8 0
Moradabad	2 13 0	4 8 0	7-8 to 9-6
Tarái	5 0 0	6 0 0	10 0 0
Bijnor	4 11 0	5 0 0	7 8 0
Muzaffarnagar	4 0 0	4 8 0	10-0 to 12-0
Saháranpur	5 1 0	5 0 0	10 0 0
Dehra Dún	5 0 0	6 0 0	10 0 0
Kumaun	6 0 0	5 0 0	9-0 to 11-0
Garhwal	5 10 0	5 0 0	12 8 0
Oudh—			
Southern—			
Partabgarh	3 0 0	4 0 0	6-0 to 7-8
Sultánpur	3 12 0	5 0 0	7 8 0
Rae-Bareli	3 8 0	...	7 8 0
Unao	4 0 0	4 8 0	9 11 0
Lucknow	4 0 0	4 0 0	9-6 to 13-2
Hardoi	3 12 0	5 0 0	10 0 0
Northern—			
Fyzabad	2 13 0	3 12 0	7-8 to 9-6
Barabanki	3 8 0	4 0 0	8 0 0
Gonda	2 12 0	3 4 0	8 0 0
Bahraich	3 0 0	4 8 0	8-0 to 10-0
Sitapur	4 0 0	4 0 0	8 0 0
Kheri	4 0 0	4 8 0	7 0 0
Rajputana—			
Eastern—			
Partábgarh	7 8 0	5 10 0	15-0 to 16-14
Bánswára	5 0 0	5 0 0	11-4 to 18-12
Meywar (Qodeypore)	4-0 to 6-0	5-0 to 6-0	25-0 to 30 0
Sirohi	5 8 0	4 5 0	15 0 0
Erinpura	6 0 0	6 0 0	12 0 0
Ajmere	3-0 to 4-0	5-0 to 8-0	7-8 to 15 0
Abu	7 8 0	7 0 0	18 12 0
Kishengarh	3-0 to 5-0	5-0 to 7-0	4-11 to 15-12
Boondee	5 10 0	5 10 0	7-8 at 15-0
Kotah	4 0 0	4 0 0	7 8 to 8-0
Jhalláwar	4-0 to 5-0	4-0 to 7-0	5-0 to 30 0
Tonk	5 10 0	5 10 0	7-8 at 15-0
Jeypore	2-0 to 3-0	3-8 to 6-0	7-8 to 12-4
Kerauli	2 0 0	.....	4-0 to 5-8
Dholpur	4 0 0	... ..	6-0 to 7-0
Bhartpur	4 0 0	.....	5-8 to 7-0
Alwar	4-0 to 4-8	3-8 to 6-0	8 0 to 15-0
Deoli Cantonment	2-0 to 3-0	... ..	4-0 to 5-0
Nasirabad Cantonment	6-0 to 7-0	6-0 to 9-0	10-0 to 15-0
Hilly Tracts of Meywar	5 4 0	4 9 0	9-6 to 15-0
Bálmer	5 8 0	.....	11 8 0
Anádra	7 8 0	6 0 0	.....
Shahpura	4 11 0	4 11 0	9 6 0
Western—			
Jodhpur	3 12 0	4 11 0	11 4 0
Jaisulmer	.....	.....	15 0 0
Bickanir	5 0 0	4 0 0	10 0 0
Central India—			
Indore	6 0 0	7 0 0	12-0 to 15-0
Nimach Cantonment	5 10 0	7 0 0	12-0 to 13-0
Baghelkhand (Sutna)	3 8 0	4 8 0	9-12 to 11-4
Goona	4-0 to 5-0	4-0 to 5-0	12-0 to 15-0
Gwalior	6 0 0	6 0 0	10-0 to 15-0
Punjab—			
Southern—			
Hissar	5 0 0	5 0 0	10 0 0
Ferozepore	6 0 0	6 0 0	14 0 0
Montgomery	6 0 0	6 0 0	14 0 0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1889—*continued.*

Districts.	Average wages per month. Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
	R a. p	R a. p.	R a. p.
Punjab—*contd.*			
Central—			
Gurgaon	4 11 0	5 10 0	11 4 0
Delhi	5 10 0	5 10 0	12 3 0
Rohtak	6 0 0	6 0 0	9 5 4
Karnál	6 8 0	5 8 0	14 0 0
Lahore	5 0 0	6 0 0	15 0 0
Sub-montane—			
Umballa	7 8 0	5 0 0	10 10 0
Ludhiána	6 0 0	6 0 0	13 2 0
Jullundur	5 0 0	6 0 0	10 0 0
Hoshiárpur	5 0 0	6 0 0	10 0 0
Gurdáspur	5 10 0	5 0 0	15 0 0
Amritsar	7 0 0	5 8 0	14 8 0
Hills—			
Simla	7 8 0	6 3 6	16 14 0
Kángra	7 8 0	5 10 0	15 0 0
North-western—			
Siálkot	6 0 0	6 0 0	15 0 0
Gujránwála	5 8 0	6 8 0	14 8 0
Gujrát	4 0 0	4 0 0	11 5 4
Jhelum	6 0 0	6 0 0	15 0 0
Ráwalpindi	6 0 0	8 0 0	14 11 9
Hazára	6 0 0	7 0 0	15 0 0
Pesháwar	6 0 0	6 0 0	26 4 0
Kohát	7 0 0	6 0 0	22 0 0
Western—			
Shahpur	4 11 0	6 0 0	13 0 0
Jhang	4 0 0	6 0 0	15 0 0
Mooltan	8 0 0	7 0 0	17 8 0
Bannu	7 0 0	6 0 0	22 8 0
D I Khán	4 0 0	6 0 0	21 4 0
Muzaffargarh	7 0 0	6 0 0	15 8 0
D. G. Khán	4 0 0	6 0 0	15 0 0
Sind and Baluchistan—			
Karáchi	12-0 to 20-0	12-0 to 15-0	30-0 to 40-0
Hyderabad (Gidu Bandar)	12 0 0	8 0 0	30 0 0
Thar and Párkar (Umarkot)	8-0 to 12-0	10 0 0	19-0 to 39 0
Sukkur	8 0 0	10 0 0	30 0 0
Shikárpur	8 0 0	8 0 0	25-0 to 30-0
Upper Sind Frontier	10 5 0	11 4 0	18-12 to 30-0
Quetta	15 0 0	15 0 0	35-0 to 40-0
Bombay—			
Konkan			
Karwar	6 1 6	9 0 0	18 12 0
Ratnágiri	7 4 0	9 0 0	15 0 0
Colába (Alibág)	7-0 to 8-0	8-0 to 12-0	15-0 to 30-0
Bombay	11 0 0	9 8 0	31-1 11 to 46-10-8
Tanna (Salsette)	7 8 0	9 0 0	18 12 0
Deccan—			
Dharwar (Hubli)	8 0 0	6 0 0	15-0 to 18-0
Belgaum	6 2 0	7 0 0	16 4 0
Satara	6 0 0	7 0 0	15-0 to 18-12
Sholápur	7 0 0	9 0 0	25 0 0
Bijápur	7 4 0	10 0 0	15-0 to 22-8
Poona (City)	7 8 0	10 0 0	15-0 to 22-8
Khandesh—			
Ahmednagar	7 8 0	10 0 0	22 0 0
Násik	9 0 0	9 0 0	15-0 to 30 0
Khandesh (Dhulia)	6-0 to 7-0	7-0 to 9-0	12-0 to 20-0
Guserat—			
Surat	5-0 to 8 0	8-0 to 10-0	15-0 to 25-0
Broach	7 8 0	7 8 0	15 0 0
Kaira	7 8 0	9 0 0	9-6 to 15-0
Baroda Camp (Sadar Bazar)	7 8 0	7 0 0	22 8 0
Ahmedabad (Daskrohi)	7 8 0	7 0 0	18 12 0
Panch Mahals (Godhra)	5 10 0	7 0 0	15-0 to 18-12
Deesa Cantonment	5 13 0	7 0 0	19 6 0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1889—*continued*

Districts.	Average wages per month. Able-bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
	R a. p.	R a. p.	R a. p.
Bombay—*contd*			
Kathiawar—			
Rájkot	10 0 0	8 0 0	15-0 to 22-8
Central Provinces—			
Western—			
Nimár	6 0 0	6 0 0	15-0 to 20-0
Khandwa-Ásirgarh Cant.	6 0 0	6 0 0	15 0 0
Hoshangabad	6 0 0	6-0 to 7-0	12-0 to 30-0
Betúl	4-0 to 6-0	6-0 to 7-0	15-0 to 20-0
Chhindwára	4-0 to 5-0	4-0 to 6-0	10-0 to 15-0
Nágpur	4 0 0	5 0 0	15 0 0
Wardha	4 0 0	6 0 0	15 0 0
Central—			
Narsinghpur	4 0 0	6 0 0	11-0 to 15-0
Saugor	5 0 0	7 0 0	12-0 to 15-0
Damoh	4 0 0	6 0 0	10-0 to 13-0
Jubbulpore	3-0 to 4-0	4-0 to 6-0	10-0 to 15-0
Mandla	4 0 0	5 0 0	11 0 0
Seoni	4 0 0	6 0 0	11 0 0
Bálághát	3 0 0	4 0 0	12 0 0
Bhandára	4 0 0	6 0 0	15 0 0
Chánda	4 0 0	6 0 0	12-0 to 15-0
Eastern—			
Biláspur	4 0 0	7 0 0	16 0 0
Raipur	4 0 0	6 0 0	12 0 0
Sambalpur	3 0 0	4 0 0	12 0 0
Berar—			
Buldána	5 10 0	7 8 0	18 12 0
Básim	6 0 0	7 0 0	15 0 0
Akola	8 0 0	8 0 0	21 0 0
Ellichpur	6 0 0	7 0 0	21 0 0
Amráoti	7 8 0	7 0 0	22 8 0
Wún	6 0 0	7 0 0	15 0 0
Nizam's Territories—			
Secunderabad	5-0 to 7-0	5-0 to 7-0	13-0 to 30-0
Boláram	...	6-0 to 8-0	11-4-0 to 22-8-0
Chadarghat	7 12 0	8 0 0	15 0 0
Madras—			
Malabar Coast—			
Malabar	6 12 2	6 4 9	13 11 7
S. Canara	6 14 0	6 12 0	18 2 0
South, central—			
Coimbatore	5 0 0	5 13 4	17 8 0
Nílgiris	7 2 0	8 10 0	27 2 0
Salem	3 10 8	5 5 4	12 13 4
Central—			
Bellary	5 5 0	7 0 0	15 0 0
Anantapur	5 0 0	7 0 0	15 0 0
Cuddahpah	7 8 0	7 8 0	15 0 0
Kurnool	6 4 0	6 5 0	19 6 0
East Coast, north—			
Ganjam	3 12 0	6 0 0	10 0 0
Vizagapatam	4 8 0	4 8 0	11 0 0
Godávari	5 2 8	5 5 4	15 0 0
East Coast, central—			
Kistna	6 0 0	7 5 4	16 10 8
Nellore	5 8 0	6 4 0	16 10 8
East Coast, south—			
Madras	6 4 0	5 12 0	14 2 8
Chingleput	4 8 0	5 0 0	13 8 0
N. Arcot	5 9 7	6 0 0	16 12 3
S. Arcot	5 6 4	6 3 4	12 11 4
Tanjore	6 1 5	6 3 2	14 13 10
Trichinopoly	6 3 9	6 8 0	12 3 0

WAGES OF SKILLED AND UNSKILLED LABOUR FOR THE HALF-YEAR ENDING 31st DECEMBER 1889—*concluded*

Districts.	Average wages per month.		
	Able bodied Agricultural Labourer.	Syce or Horse-keeper.	Common Mason, Carpenter or Blacksmith.
	R a. p.	R a. p.	R a. p.
Madras—*contd.*			
Southern—			
Tinnevelly	5 4 0	6 10 8	14 14 8
Madura	5 8 6	5 12 0	14 6 0
Mysore—			
Mysore	7 8 0	6 0 0	15 0 0
Bangalore	4-0 to 8-0	7 0 0	19-0 to 23-0
Kolar	7 8 0	7 0 0	16 0 0
Túmkur	7 0 0	7 0 0	15 0 to 30-0
Hassan	5 0 0	7 8 0	18 9 0
Kadur	7 8 0	7 8 0	22 8 0
Shimoga	2-8 to 5-0	3-0 to 8-0	10-0 to 25-0
Chitaldrug	5 0 0	7 0 0	15 0 0
Coorg—			
Coorg	7 8 0	8 0 0	22 8 0
Aden	...	10 0 0	30-0 to 37-8-0

E. J. SINKINSON,
Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch*).

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLII OF 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible

Latest Return received.	Railways	Week ending 26th January, 1889 — Total mean length open.	Receipts. Total.	Receipts. Per mile open	Week ending 25th January, 1890 — Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Total Receipts from 1st April 1888 to 26th January, 1889 — Total.	Per mile open per week	Total Receipts from 1st April 1889 to 25th January, 1890 — Total.	Per mile open per week	Total Increase in 1889-90.	Total Decrease in 1889-90.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
1st Feb., 1890	East Indian(a)	1,526	9,34,735	613	1,526	9,25,194	606	3,59,62,319	548	3,58,03,574	546	...	1,58,745
1st ditto	Patna-Gya	57	8,015	141	57	9,546	167	4,00,009	163	4,15,506	169	15,497	
	Sindia	75	7,523	100	...	(b)	...	2,93,015	91	(b)	..		2,93,015
1st Feb., 1890	Rajputana-Malwa	1,664	4,46,063	268	1,672	4,34,000	260	1,51,66,054	212	1,58,22,038	221	6,55,984	...
1st ditto	Bengal-Nágpur (c)	293	59,267	202	419	(d)55,153	132	13,28,444	157	(d)15,38,207	114	2,09,763	...
1st ditto	Southern Mahratta(e)	854	72,464	85	978	91,713	94	32,62,358	89	34,00,877	88	1,38,519	...
1st ditto	Ditto Mysore Section	140	9,621	69	296	16,659	56	4,79,499	80	7,90,387	70	3,10,888	...
1st ditto	Indian Midland	374	(f)46,782	125	746	(g)88,274	118	(f)6,59,441	98	(g)26,96,632	91	20,37,191	...
25th Jan., 1890	Villupuram-Guntakal, Nellore Branch	83	3,927	47	83	4,472	54	2,00,741	56	2,03,763	57	3,022	...
25th ditto	Bareilly-Pilibhit	36	1,817	50	36	2,279	63	72,581	49	87,807	59	15,226	...
	Total	5,102	15,90,217	312	5,813	16,27,290	280	5,78,24,461	281	6,07,58,791	256	29,34,330	...
	State Lines worked by Government.												
1st Feb., 1890	North-Western (h)	2,386	4,27,822	179	2,477	5,11,262	206	2,11,61,261	206	2,38,04,485	224	26,43,224	...
25th Jan., 1890	Oudh and Rohilkhand	692	1,23,220	178	692	1,83,255	265	55,52,397	187	63,77,372	214	8,24,975	...
25th ditto	Bengal Central	125	12,960	104	125	13,090	105	5,92,860	110	6,17,025	115	24,165	.
25th ditto	Wardha Coal	45	24,041	547	45	17,177	382	6,96,488	360	6,48,352	336		48,136
25th ditto	Eastern Bengal	673	2,11,005	313	747	2,34,660	314	89,89,595	311	94,95,285	305	5,05,690	..
1st Feb., 1890	Nalhati	27	1,981	73	27	1,592	59	82,552	74	81,905	73		647
1st ditto	Tirhoot	273	29,622	109	273	55,807	204	13,58,011	125	16,67,289	149	3,09,278	...
25th Jan., 1890	Lucknow-Sitapur-Sitaramau	105	5,003	48	105	10,842	103	2,11,336	47	2,77,241	61	65,905	...
25th ditto	Jorhát	31	990	32	30	1,135	37	50,985	38	50,570	39	.	415
18th Jan., 1890	Cherra-Companyganj	...	...		...	(i) ..	...	(j)7,208	23	(k)9,377	30	2,169	...
18th ditto	Burma (l)	...	...	...		(i)	...	(j)24,15,361	148	(k)36,45,385	161	12,30,024	...
	Total	4,357	8,37,244	192	4,521	10,28,820	228	4,11,18,054	201	4,60,74,286	214	55,56,232	...
	Lines worked by Guaranteed Companies												
25th Jan., 1890	Madras	840	1,60,580	191	840	1,74,908	208	69,96,501	194	75,97,847	211	6,01,346	...
25th ditto	South Indian	654	94,358	144	654	99,531	152	45,39,319	161	47,47,374	169	2,08,055	..
25th ditto	Great Indian Peninsula (m)	1,447	9,23,638	638	1,447	9,22,775	638	3,38,22,504	526	2,87,86,889	465	...	50,35,615
1st Feb., 1890	Bombay, Baroda and Central India (n)	461	3,21,418	697	461	2,47,000	536	1,03,44,865	522	1,03,24,264	523	...	20,601
	Total	3,402	14,99,994	441	3,402	14,44,214	425	5,57,03,189	381	5,14,56,374	353	.	42,46,815
GRAND TOTAL (Guaranteed and State)		12,861	39,27,455	305	13,736	41,00,324	299	15,46,45,704	278	15,88,89,451	264	42,43,747	...
Gross Estimated Expenses				..	..	...	.	8,08,75,422	145	8,32,14,790	138	23,39,368	...
	Net Receipts	..	...	...	...	-	...	7,37,70,282	133	7,56,74,661	126	19,04,379	...
	Assisted Companies.												
1st Feb., 1890	Tárakeshwar	22	5,458	248	22	5,709	259	2,25,851	239	2,22,984	236	..	2,867
18th Jan., 1890	Dibru-Sadiya	...	..	...	...	(i)...	...	(j)3,52,595	108	(k)3,77,349	115	24,754	...
1st Feb., 1890	Bengal and North-Western	376	41,923	111	376	48,920	130	18,11,471	112	18,94,428	118	82,957	...
25th Jan., 1890	Rohilkhand-Kumaun	67	4,259	64	67	4,132	02	2,86,056	104	3,12,736	114	26,680	...
	Total	465	51,640	111	465	58,761	126	26,75,973	115	28,07,497	121	1,31,524	...
	Native States.												
25th Jan., 1890	His Highness the Nizam's Guaranteed	310	47,181	152	354	51,783	146	14,48,838	114	19,22,834	127	4,73,996	...
25th ditto	His Highness the Gaekwar's	59	2,835	48	59	2,430	41	1,12,927	45	1,11,207	44	...	1,720
25th ditto	His Highness the Gaekwar's Viramgam Mehsana-Vadnagar	27	962	36	27	950	35	37,611	40	42,679	37	5,068	...
25th ditto	Bhávanagar-Gondal-Junágarh-Porbandar	209	25,361	121	329	25,788	78	8,71,918	101	10,50,937	85	1,79,019	...
25th ditto	Morvi	68	2,658	39	94	4,361	46	1,35,851	46	1,53,538	51	17,687	
1st Feb., 1890	Jodhpore	124	7,664	62	124	7,000	56	2,85,364	54	2,83,981	53		1,383
	Total	797	86,661	109	987	92,312	94	28,92,509	87	35,65,176	90	6,72,667	.

(a) Includes the Dildarnagar-Gházipur State Railway.
(b) Included with Indian Midland Railway.
(c) Includes the Katni-Umaria Branch.
(d) Includes the Asansol-Chakardenpur Section of the Bengal-Nágpur Railway.
(e) Includes the Bellary-Kistna State Railway.
(f) Includes the Bhopal-Itarsi State Railway.
(g) Includes the Sindia and Bhopal-Itarsi State Railways.
(h) Includes the Amritsar-Pathánkot and Rajpura-Bhatinda State Railways.
(i) Return not received.
(j) Total receipts from 1st April 1888 to 19th January 1889.
(k) Total receipts from 1st April 1889 to 18th January 1890.
(l) Includes the Toungoo-Mandalay extension.
(m) Includes the Dhond-Manmád, Khámgaon and Amraoti State Railways.
(n) Includes the Pátri Branch.

CALCUTTA,
The 13th February, 1890.

M. C. BRACKENBURY, *Major, R.E.*,
Under-Secretary.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

Civil Works—Irrigation.

TRAFFIC RETURNS OF THE GANGES AND AGRA CANALS FOR THE HALF-YEAR ENDING 30TH SEPTEMBER 1889.

Comparative Return of Traffic carried on the Agra Canal for the half-years ending 30th September, 1889 and 1888.

	Demands.		Collected during current half-year.	Balance uncollected.	Same period of previous year		Nature of goods.	Current half-year.			Corresponding period of previous year			Tonnage		Ton mileage.		Value of goods.		Number of passengers.	
	Balance from previous half-year.	For current half-year.			Demands.	Collections.		Up.	Down.	Total.	Up.	Down.	Total.	1889.	1888.	1889.	1888.	1889	1888.	1889.	1888
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	R	R	R	R	R	R		Mds.	Mds.	Mds	Mds.	Mds.	Mds								
Tollage.							Grains	1,200	45,900	47,100	...	1,47,305	1,47,305								
Private boats	...	1,493	1,493	...	1,488	1,488	Cotton	...	250	250	...	124	124								
Government boats	...	181	181	...	119	119	Oilseeds	100	3,180	3,280	600	2 907	3,507								
Rafts	...	...	...	...	...	...	Salt	...	...	...	...	...	...								
Carrying operations							Metals	...	950	950	500	250	750								
Boating (Government)	...	1,872	1,872	...	1,679	1 679	Miscellaneous goods	760	41,210	41,970	88	7,812	7,900	13,838	12,275	5,32,597	6,89,055	2,28,105	2 99,345	187	273
Fines	...	...	...	...	...	...	Building materials	224,065	1,050	225 115	89,900	26,950	1,16 850								
Ground rent	...	...	...	...	...	...	Firewood	44,650	12,200	56,850	48,975	7,250	56,225								
							Bamboos	...	...	...	...	...	..								
							Poles and timber	...	1,200	1,200	...	...	...								
							Miscellaneous timber	...	...	...	...	1,500	1,500								
Total	...	3,546	3 546	...	*3,286	*3,286		270,775	105,940	376,715	140,063	194 098	334,161								

* Includes the 597 which were excluded in the last return for the corresponding period of 1888.

ALLAHABAD,
The 9th January, 1890.

H. W. CONDUITT,
Asst. Secy. to Govt., N.-W. P and Oudh, P. W. D.

Comparative Return of Traffic carried on the Upper and Lower Ganges Canals for the half-years ending 30th September, 1889 and 1888.

	Demands.		Collection during current half-year.	Balance uncollected.	Same period of previous year.		Nature of Cargo.	Current half-year.			Corresponding period of previous year.			Tonnage.		Ton mileage.		Value of goods.		Number of passengers.	
	Balance from previous half-year	For current half-year.			Demands.	Collections.		Up.	Down.	Total.	Up.	Down.	Total.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	R	R	R	R	R	R		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.								
Tollage.																					
Private boats	320	3,947	3,510	757	5,262	4,575	Grains	7,261	114,380	121,641	54,297	44,604	98,901								
Government boats	...	535	535	...	667	667	Cotton	...	8,427	8,427	...	2,283	2,283								
Rafts	...	855	855	...	1,905	1,905	Oilseeds	1,929	12,899	14,828	1,326	27,363	28,689								
							Salt	1,360	14,008	15,368	4,229	11,730	15,959								
Carrying operations.							Metals	9,121	5,322	14,443	7,037	8,286	15,323								
Boating (Government)	...	1,525	1,525	...	377	377	Building materials	302,484	351,095	653,579	1,181,286	196,859	1,378,145	50,506	78,149	2,767,656	3,019,859	1,143,456	1,051,997	132	189
Fines and sundries	...	7	7	...	12	12	Miscellaneous goods	16,311	59,484	75,795	12,161	42,447	54,608								
Ground rent	...	1,284	1,284	...	1,171	1,171	Firewood	24,265	128 628	152,893	7,646	147,327	154,973								
							Bamboos	310	139 218	139,528	372	218,678	219,050								
Total	320	8 153	7,716	757	9,394	8,707	Timber	374	170,074	170,448	3,310	141,327	144,637								
Upper Ganges Canal	152	5,249	5,044	392	6,043	5,674	Miscellaneous timber	1,498	6,415	7,913	1,086	13,717	14,803								
Lower Ganges Canal	168	2,904	2,672	365	3,351	3,033															
Total	320	8,153	7,716	757	9,394	8,707		364,913	1,009,950	1,374,863	1,272,750	854,621	2,127,371								

ALLAHABAD,
The 9th January, 1890.

H. W. CONDUITT,
Asst Secy. to Govt., N.-W. P. and Oudh, P. W. D.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 8.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 18th February, 1890.

No. 107.—Mr. J. R Hallett is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 12th February, 1890, or the subsequent date on which he may sail from India.

A. P. MACDONNELL,
Secretary to the Government of India.

The 20th February, 1890.

No. 112.—Mr. A. P. MacDonnell, C.S.I., Secretary to the Government of India in the Home Department, has obtained furlough for one year with effect from the 10th March, 1890, or the subsequent date on which he may avail himself of it.

No. 114.—Mr. C. J. Lyall, C.I.E., to officiate as Secretary to the Government of India in the Home Department, during the absence on furlough of Mr A. P. MacDonnell, C.S.I., or until further orders.

J. P. HEWETT,
Under-Secretary to the Government of India.

MEDICAL.

The 20th February, 1890.

No. 112.—The services of Surgeon H. C. Banerji, Indian Medical Service, Bengal Establishment, which were placed temporarily at the disposal of the Chief Commissioner of Assam, by Notification No 466, dated the 18th July, 1888, are placed permanently at his disposal with effect from the date on which Dr.

Banerji passed the Lower Standard Examination in Assamese.

JUDICIAL.

The 15th February, 1890.

No. 185.—The services of Colonel W. B. Birch, Bengal Staff Corps, are replaced at the disposal of the Military Department, with effect from the afternoon of the 27th January, 1890.

POLICE.

The 19th February, 1890.

No. 166.—The services of Lieutenant R. A. Carruthers, B.S C., 11th (Prince of Wales' Own) Bengal Lancers, are placed at the disposal of the Chief Commissioner of Burma for employment as an Officiating Assistant Commandant in the Military Police in Upper Burma.

The 20th February, 1890.

No. 169.—The services of Mr. F. A. Fullerton, Assistant District Superintendent of Police, Cachar, are replaced at the disposal of the Government of Bengal.

A. P. MACDONNELL,
Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—SURVEYS.

Calcutta, the 15th February, 1890.

No. 224-*C.*—Lieutenant J. M. Fleming, Officiating Deputy Superintendent, 4th grade, Survey of India Department, is granted furlough for eighteen months on medical certificate under Article 340 (*a*), of the Civil Service Regulations, with effect from the 9th January, 1890.

FORESTS.

The 21st February, 1890.

No. 88-*F. C.*—It is hereby notified that Mr. W. G. Allan, Deputy Conservator of Forests 2nd grade, North-Western Provinces and Oudh, officiated in the 1st grade of Deputy Conservators from 4th to 10th November, 1889, (both dates inclusive) *vice* Mr. W. R. J. Brereton, Deputy Conservator, 1st grade, North-Western Provinces and Oudh, on furlough, and from 11th November, 1889, during the absence on three months' privilege leave of Mr. A. E. Wild, Deputy Conservator, 1st grade, Punjab.

No. 90-*F. C.*—Mr. C. F. Rossiter, Sub-Assistant Conservator of Forests and Officiating Assistant Conservator of the 3rd grade, Punjab, reverted to his substantive appointment on the 24th December, 1889.

PATENTS.

The 19th February, 1890.

No. 387*P.*—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, at No. 13, Wood Street, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying :—

No. 28 of 1888.—Edward Kohler and Morris Lachman, Engineers, both of Fore Street, in the City of London, for improvements in sewing machines.

No. 127 of 1888.—Patrick Daley, Engine Driver, Rajputana-Malwa State Railway, residing at Sabarmati, near Ahmedabad, in Guzerat, for improved continuous buffer working carriage brake.

No. 388*P.*—Specifications of the undermentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St. George and Bombay and the Chief Commissioner of Burma. A copy of every specification is open to public inspection, from 11 A.M to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, at No. 13, Wood Street, upon payment of a fee of one

Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 154 of 1889.—T. D. Sil, partner of Messrs. Dey, Sil & Co., Electricians, Electro-metallurgists and Brass Founders, 36 Wellington Street, Calcutta, for a balanced punkah and a self-acting machine to work the same.

No. 207 of 1889.—Robert Henry Cave, of Khawaspore Factory, Gondwarrah Concern, Purneah, in Bengal, for improvements in and connected with indigo and other boilers.

No. 290 of 1889.—Alexander Stanley Elmore, of Cockermouth, in the County of Cumberland, England, Electro-metallurgist, for improvements in the electro deposition of metals and in apparatus used therein.

No. 301 of 1889.—Sam. Bamforth, of 1 Pikes Lane, Glossop, in the County of Derby, England, Engineer, for improvements in fire-bars for furnaces.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 15th February, 1890.

No. 565-*I*.—The Governor-General in Council is pleased to amend Foreign Department Notification, No. 4227-I. dated the 31st October, 1889, as follows:—For "The Station Magistrate of Rajkot," in the first column of the Schedule, substitute "The Deputy Assistant Political Agent, Halar Prant, at Rajkot."

The 20th February, 1890.

No. 261-*G*.—The privilege leave for forty-two days granted to Surgeon G. J H. Bell, M.B., Indian Medical Service (Bengal), Officiating Civil Surgeon of Bikanir, in Foreign Department Notification. No. 193-G., dated the 11th February, 1890, is extended by fourteen days.

No. 615-*I*.—The Governor-General in Council is pleased to declare that the provisions (so far as they are applicable) of Act XVIII of 1886 and Act XX of 1889 (amending Act XXXVI of 1858, relating to Lunatic Asylums), apply to the Hyderabad Assigned Districts.

The 21st February, 1890.

No. 634-*I*.—The Governor-General in Council is pleased to publish the following rules made under sections 25, 27 and 33 of the Hyderabad Assigned Districts Births, Deaths and Marriages Registration Law, 1888:—

1. In these rules, unless there is something repugnant in the subject or context,—
   (1) "the Law" means the Hyderabad Assigned Districts Births, Deaths and Marriages Registration Law, 1888:
   (2) "schedule" means a schedule to these rules:
   (3) "Registrar General" and "Registrar" mean, respectively, a Registrar-General of Births, Deaths and Marriages and a Registrar of Births and Deaths appointed under the Law: and
   (4) "sign," used with reference to a person who is unable to write his name, includes mark.

2. Notices of births and deaths shall be in the forms set forth in schedule A and Schedule B respectively.

3. Every such notice shall be signed by the person giving it, and shall specify the capacity in which the person claims to be authorized to give it.

4. Every such notice shall ordinarily be presented to the Registrar for the local area in which the birth or death occurred within three months of the date of the birth or death to which it refers, as the case may be:

Provided that the Registrar may, of his own authority, for any reason which he considers sufficient, accept notice of a birth or death at any time within six months from the date of its occurrence, and with the special sanction in writing of the Registrar-General after that time.

5. An appeal against an order of a Registrar refusing to register a birth or death on any other ground than that referred to in proviso (*a*) to section 18 of the Law shall lie to the Registrar-General, who may, in his discretion, either confirm the order of the Registrar, or direct him to register the birth or death.

6. Registers of births and deaths shall be kept in the forms set forth in Schedule C and Schedule D respectively.

7. When a birth or death has occurred during a journey, or when the person giving notice of a birth or death was compelled by duty, or urgent necessity, or unavoidable accident, to leave the local area in which such birth or death occurred so soon after its occurrence that he was unable to give the prescribed notice to the Registrar for that local area, any Registrar may receive notice of such birth or death, and register the same as if it were a birth or death which had occurred within the local area for which he has been appointed.

8. The provisions of Rule 4, as to the time within which notice of a birth or death must be given, shall apply to every notice of a birth or death given under the circumstances described in the last foregoing rule.

9. In every case of a birth or death admitted to registration under Rule 7, the Registrar to whom the notice of the birth or death is given shall record in his register the reason why the notice was not given to the Registrar of the local area within which the birth or death occurred, and shall within one week from the date of the registration of the birth or death forward to the Registrar-General, and to the Registrar of the local area within which the birth or death occurred, a copy of the entry in the register relating to the birth or death.

Every Registrar shall paste into a book kept by him for the purpose all copies of entries received by him under this rule, and the book containing the copies shall be, at all reasonable times, open to inspection by any person desiring to inspect it.

10. Every certificate of registration of a birth or death given by a Registrar under section 22 of the Law s all be in the form set forth in Schedule E.

11 At the foot of every copy of an entry given under section 9 or section 24 of the Law, there shall be written a certificate, dated and subscribed by the Registrar-General or officer authorized under section 9, or by the Registrar, as the case may be, that the copy is a true copy of the entry.

12. Every Registrar shall keep, in the form set forth in Schedule F, a register of all certificates of registration and copies of entries given by him.

The Registrar-General shall keep a register in a similar form of all copies given by him of entries in the certified copies of the registers sent to his office.

13. The copies of entries of births and deaths which Registrars are required by section 23 of the Law to send to the Registrar-General shall be certified in the form set forth in Schedule G, and shall be sent at intervals of three months, on or as nearly as possible after the 1st January, April, July, and October in each year.

Should no entries be made in a register during the preceding three months, a certificate to this effect shall be sent to the Registrar-General.

14 The indexes which are required by section 7 of the Law to be made of the certified copies of registers of births, deaths and marriages sent to the office of the Registrar-General shall be in the forms set forth in Schedule H, Schedule I and Schedule J, respectively.

Every entry in an index shall be made alphabetically with reference to the initial letter of the name of the person indicated by the entry.

In the index of certified copies of entries of marriages, the names of both the husband and the wife must be indexed.

In the case of a person of European descent, the initial letter will be the first letter of the surname; and in the case of any other person, the first letter of his name, and not that of his rank, title or class.

15 A Registrar may, of his own motion, correct, in manner prescribed in section 27 of the Law, any error in form made in an entry of a birth or death in a register of births or register of deaths kept by him under the Law.

In every case in which an entry is corrected under this rule, intimation thereof shall (if practicable) be communicated, within one week from the date of the correction being made, to the person who gave the notice of the birth or death.

16. When an error in substance in any entry of a birth or death in a register of births or register of deaths is asserted to have been made, the Registrar may correct the error, in manner prescribed in section 27 of the Law, on application made in writing, and signed in the presence of two witnesses attesting the signature, by any person authorised under section 19 or 20, as the case may be, to give notice of the birth or death to which the entry relates:

Provided that the Registrar is satisfied that the application is well founded.

An appeal against an order of a Registrar under this rule refusing to correct an asserted error in an entry in a register shall lie to the Registrar-General who may, in his discretion, either confirm the order of the Registrar, or direct him to correct the error.

17. Without the special sanction in writing of the Registrar-General, an application for the correction of an entry in a register of births or register of deaths shall not be entertained after the expiration of one year from the date on which the notice of the birth or death was given.

18. The sums specified in Schedule K shall be the fees payable under the sections of the Law there referred to:

Provided that soldiers and non-commissioned officers of Her Majesty's Regular Forces, and all seamen, shall be exempted from the payment of any fees.

19. The Registrar-General and every Registrar shall keep a register, in the form set forth in Schedule L, of all fees realised under these rules, and shall forward the fees at the end of each month to the nearest treasury to be credited to Government. The treasury officer shall give the Registrar a certificate of the amount so credited, and the Registrar shall send a copy of the certificate to the Registrar-General.

SCHEDULES.

SCHEDULE A.

Notice of a Birth.

(*Rule 2.*)

To the Registrar of Births and Deaths for (*local area or class*).

I, A.B. (*name, description and residence*), being (*here state the capacity in which the person claims to be authorised to give the notice*), hereby give notice, for the purposes of section 18, Hyderabad Assigned Districts Births, Deaths and Marriages Registration Law, 1888, that on

(*date*) at (*place*) I, A B. *or* my wife, C D., *or* C. D. (*name and description*), was delivered of a..... and I request that the said birth may be registered.

_____*Signature.*

SCHEDULE B.

Notice of a Death.

(*Rule 2.*)

To the Registrar of Births and Deaths for (*local area or class.*)

I, A B. (*name, description and residence*), being (*here state the capacity in which the person claims to be authorised to give the notice*), hereby give notice, for the purposes of section 18, Hyderabad Assigned Districts Births, Deaths and Marriages Registration Law, 1888, that on (*date*) at (*place*) my (*state relationship*) C.D. (*name and description*), *or* C.D. (*name and description*), died of ....., and I request that the said death may be registered.

_____*Signature.*

SCHEDULE C.

Register of Births.

(*Rule 6.*)

1. Serial number.
2. Date of birth.
3. Place of birth.
4. Name if any.
5. Sex.
6. Name, race, religion and occupation of father.
7. Name, race and religion of mother.
8. Signature, description and residence of person giving notice.
9. Signature, description and residence of mother and person acknowleging himself to be father. [*Column only to be used in the case referred to in section 18, proviso (b), and section 21, sub-section (3)*]
10. Reason why notice was not given to Registrar within whose local area birth occurred. (*Column only to be used in the case of a birth registered under rule 7.*)
11. Date of registration.
12. Signature of registrar
13. Rectification of error in entry.

SCHEDULE D.

Register of Deaths.

(*Rule 6.*)

1. Serial number.
2. Date of death.
3. Place of death.
4. Name, sex, race, religion and occupation of deceased.
5. Names, race, religion and occupation of parents of deceased.
6. When deceased was a married woman or a widow, name, race, religion and occupation of her husband or late husband.
7. Age of deceased.
8. Cause of death.
9. Signature, description and residence of person giving notice.
10. Reason why notice was not given to Registrar within whose local area death occurred. (*Column only to be used in the case of a death registered under Rule 7.*)
11. Date of registration.
12. Signature of registrar.
13. Rectification of error in entry.

SCHEDULE E.

Certificate of Registration of Birth or Death.

(*Rule 10.*)

Certified that I have this day registered the birth (*or* death) to which the entry in the Register of Births (*or* Deaths), of which a true copy is above written, relates.

Dated the *of*

A. B.,
Registrar of Births and Deaths
for (*local area or class.*)

SCHEDULE F.

Register of Certificates of Registration or Copies of Entries granted.

(*Rule 12.*)

1. Serial number.
2. Name and residence of person applying for certificate or copy
3. Date of application.
4. Nature of certificate or copy granted.
5. Date of grant of certificate or copy.

6. Fee paid.
7. Initials of Registrar.
8. Remarks.

SCHEDULE G.

Certificate of truth of Copies of Entries sent to Registrar General.

(*Rule 13*)

Certified that the above, which contains entries from No. regarding to No. regarding , is a true copy of all the entries in the Register of Births (*or* Register of Deaths, *as the case may be*) kept by me for the three months ending the day of , 18 .

Dated the of

Signature.
Registrar of Births and Deaths,
for (*local area or class*).

SCHEDULE H.

Index of certified Copies of Registers of Births.

(*Rule 14.*)

Name and sex.
Father's name.
Date.
Place.
Reference to certified copy of register.

SCHEDULE I.

Index of certified copies of Registers of Deaths.

(*Rule 14*).

Name and sex.
Father's name.
Date.
Place.
Reference to certified copy of register.

SCHEDULE J.

Index of certified Copies of Entries of Marriages.

(*Rule 14*).

Name of (husband) (wife).
Date.
Place.
Reference to certified copy of entry.

SCHEDULE K.

Fees leviable under Sections 8, 22 and 24 of the Law.

(*Rule 18*).

	R	a.	p.
(i) Under section 8 for inspection of indexes in the office of a Registrar-General—			
(*a*) For the first year	1	0	0
(*b*) For every additional year, four annas up to a maximum for one inspection of	5	0	0
(ii) Under section 8 for each copy of an entry in a certified copy of a register in the office of a Registrar-General	1	0	0
(iii) Under section 22 for a certificate of a registration of birth or death	1	0	0
(iv) Under section 24 for search in a register of births or deaths—			
(*a*) For the first year	1	0	0
(*b*) For every additional year, four annas up to a maximum for one search of	5	0	0
(v) Under section 24 for each copy of an entry given by a Registrar	1	0	0

SCHEDULE L.

Register of Fees.

(*Rule 19.*)

1. Serial number.
2. Date of receipt.
3. From whom received.
4. On what account received.
5. Section of the Law under which chargeable.
6. Amount of fee.
7. Signature of Registrar General or officer authorised under section 9 of the Law (*or* Registrar, *as the case may be*).
8. Signature of treasury official and date of receipt in treasury.
9. Remarks.

FOOT NOTE.

* In cases in which a person is unable to attend at the Registrar's Office and desires the Registrar's presence at his private residence for the purposes of section 21 of the Law, a fee of Rs. 10 is, under the orders of the Government of India, to be charged for every attendance, and, in addition to such fee, a sum equal to the travelling allowance to which an officer of the 1st class would be entitled under the Civil Travelling Allowance Code in respect of the distance to be traversed by road, or by rail, or otherwise, as the case may be.

The fee of ten rupees is to be credited to the Government, and the travelling allowance may be appropriated by the Registrar, who will receive no travelling allowance from the Government.

W. J. CUNINGHAM,
Offg. Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

ACCOUNTS AND FINANCE.

Calcutta, the 20th February, 1890.

No. 947.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

January 1890. (Lakhs of Rupees

[For the explanation of these heads, see *Gazette of India*, dated 22nd December 1883, Part I, page 497.]	In January.		To end of January.		Whole year.	
	1889-90.	1888-89.	1889-90.	1888-89.	Budget, 1889-90.	Actuals, 1888-89.
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	4,27	4,16	16,65	16,12	24,02	23,69
Opium	67	77	7,37	7,18	8,26	8,56
Salt	74	66	6,81	6,37	8,03	7,68
Stamps	37	37	3,35	3,25	3,96	3,93
Excise	45	43	4,03	3,88	4,73	4,71
Provincial Rates	61	57	2,67	2,36	3,26	3,05
Customs	13	12	1,11	96	1,42	1,33
Assessed Taxes	11	10	1,29	1,23	1,40	1,40
Forest (Madras and Bombay only)	4	4	32	30	45	44
Registration	3	3	29	27	33	33
Tributes from Native States	18	21	50	51	78	74
Other Civil Revenue	19	25	2,55	2,51	3,38	4,35
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT: GROSS	7,79	7,71	46,94	41,94	60,02	60,21
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	— 18	— 17	— 3,44	— 3,38	— 4,18	— 4,09
Opium	— 10	— 10	— 1,54	— 2,51	— 2,36	— 2,60
Other Civil Expenditure	— 1,89	— 1,73	— 17,59	— 17,09	— 22,95	— 22,39
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT: GROSS	— 2,17	— 2,00	— 22,57	— 22,98	— 29,49	— 29,08
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
[The figures comprising Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net: + Receipts more, —Receipts less, than issues)	+ 5	+ 8	+ 3	+ 86	+ 79	+ 1,06
Forest, Marine (Net as above)	+ 3	— 2	+ 27	+ 9	+ 6	+ 18
Guaranteed and Subsidized Railways (Net as above)	+ 51	+ 51	+ 3,35	+ 3,72	+ 4,25	+ 4,23
Do. Repayment of surplus profits, &c.	...	...	— 43	— 53	— 61	— 58
Military Receipts	+ 4	+ 7	+ 49	+ 59	+ 87	+ 95
Military Issues	— 1,24	— 1,27	— 11,62	— 11,77	— 14,67	— 14,31
Telegraph Receipts	+ 6	+ 7	+ 51	+ 51	} — 4	...
Do. Issues	— 6	— 7	— 53	— 52		
Public Works Department—						
State Railways Receipts	+ 88	+ 1,02	+ 7,43	+ 6,48	} + 27	+ 8,37
" " Issues	— 70	— 73	— 6,50	— 6,64		— 8,21
East Indian Railway Receipts	+ 35	+ 36	+ 3,24	+ 3,19	} + 2,73	+ 3,87
" " " Issues	— 9	— 10	— 1,22	— 1,21		— 1,47
Ordinary Branches Receipts	+ 33	+ 27	+ 1,64	+ 1,48	} — 5,38	+ 2,04
" " Issues	— 60	— 64	— 5,56	— 5,62		— 7,40
TOTAL NON-CIVIL DEPARTMENTS	— 44	— 45	— 8,90	— 9,37	— 11,73	— 11,27
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net: + Receipts more, —Receipts less, than payments)	...	— 4	+ 1,89	+ 2,79	+ 2,42	+ 2,79
Mint Certificates and Bullion Advances (Net as above)	+ 29	+ 14	— 2	+ 6	+ 8	+ 17
Exchange on Remittance Accounts	— 61	— 98	— 5,41	— 5,16	— 6,37	— 7,69
Council Bills paid (including Telegraphic) at R10 per £	— 2,53	— 2,51	— 12,95	— 12,40	— 14,69	— 15,38
Other Debt heads (Net as above)	+ 12	— 32	+ 2	— 34	— 59	— 33
TOTAL DEBT AND REMITTANCE TRANSACTIONS	— 2,73	— 3,71	— 16,47	— 15,05	— 19,15	— 20,44
GRAND TOTAL RECEIPTS AND ISSUES	+ 2,45	+ 1,55	— 1,00	— 2,46	— 35	— 58
Opening Cash Balance in Treasuries and Presidency Banks	9,85	9,87	13,30	13,88	12,90	13,88
Closing Cash Balance in Treasuries and Presidency Banks	12,30	11,42	12,30	11,42	12,55	13,30

E. J. SINKINSON,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 21st February, 1890.

APPOINTMENTS.

ADJUTANT GENERAL'S DEPARTMENT.

No. 169.—Captain R. L. A. Pennington, Northumberland Fusiliers, to be a Deputy Assistant Adjutant General for Musketry, *vice* Major J. A. Barlow, whose tenure of appointment has expired. Dated 7th February, 1890.

ARMY STAFF.

No. 170.—Captain J. Lamb, Bengal Staff Corps, Deputy Assistant Adjutant General, Sikkim Field Force, to be District Staff Officer, 2nd class, *vice* Captain G. H. W. O'Sullivan, vacated on proceeding to England for a course of instruction at Chatham. Dated 28th January, 1890.

STAFF CORPS.

No. 171.—Lieutenant Richard Harman, Oxfordshire Light Infantry officiating Wing Officer, 4th Sikh Infantry, Punjab Frontier Force, is admitted to the Bengal Staff Corps from the 10th May, 1888, subject to confirmation by the Secretary of State for India.

FURLOUGH AND LEAVE.

No. 172.—The undermentioned officers are granted furlough out of India :—

Colonel W. Hopkinson, General List, Infantry, Cantonment Magistrate, 1st class, Bengal, (p. a.) for 240 days, under rule IX of the regulations of 1868.

Major G. Hildebrand, R E., Superintending Engineer, 2nd class, Military Works Department, (u p. a.) for 182 days, under rule XI of the regulations of 1868.

No. 173.—The undermentioned officer is granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India.

Captain M I. Gibbs, Bengal Staff Corps, 31st (Punjab) Regiment of Bengal Infantry, for one year. Pension Service—19th year commenced 9th February, 1890.

No. 174.—In G. G. O. No. 153 of 1890 *for* "Lieutenant H. B. Stanford, R. A.," *read* "Captain H. B. Stanford R. A."

No. 175.—Captain J. Haughton, Bengal Staff Corps, has been granted by the Secretary of State for India an extension of leave (p. a.) to the 13th December, 1889.

No. 176.—Captain C. F. Gambier, Bengal Staff Corps, is granted an extension of leave (p a.) to the 8th December, 1889.

No. 177.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India :—

Colonel C. S. Noble, Bengal Staff Corps, (m c.) for three months.

Captain H. M. Briscoe, Bengal Staff Corps, (m. c.) for six months.

Lieutenant T. H. Bairnsfather, Bengal Staff Corps, (m. c.) for six months.

Conductor J. Inglis, Public Works Department, (m. c) for 180 days.

LONDON GAZETTE.

No. 178.—The following extracts are published for general information :—

"London Gazette" dated the 21st January, 1890, page 350.

WAR OFFICE, PALL MALL,
21st January, 1890.

MEMORANDA.

* * * * *

Deputy Assistant-Commissary Charles William Salter, Bombay Establishment, has been granted the honorary rank of Lieutenant. Dated 28th August, 1889.

"London Gazette," dated the 24th January, 1890, pages 415 and 416.

India Office, 24th January, 1890.

The Queen has approved of the following admissions to the Staff Corps made by the Governments in India :—

BENGAL STAFF CORPS.

To be Lieutenants.

Second Lieutenant Walter Simon Fraser, from the Duke of Cornwall's Light Infantry. Dated 3rd March, 1888.

Second Lieutenant Ronald Eustace Chaplin, from the Leicestershire Regiment. Dated 31st March, 1888.

Second Lieutenant Edward Augustus Wood Stotherd, from the West India Regiment. Dated 1st April, 1888.

* * * * *

The Queen has also approved of the restoration of the following officer from the Half-Pay List to the Effective List :—

Captain Charles Henry Morris, Bengal Staff Corps. Dated 9th November, 1889.

"London Gazette," dated the 28th January, 1890, page 478.

India Office, 28th January, 1890.

The Queen has approved of the retirement of the undermentioned officers of the Staff Corps and Indian Medical Service :—

Colonel Lacy Bowring Bance, Madras Staff Corps. Dated 25th January, 1890.

Colonel Albert Francis Orchard, Madras Staff Corps. Dated 25th January, 1890.

Colonel Albert Willoughby Foord, Madras Staff Corps. Dated 12th December, 1889.

Colonel John Pyne Grant, Bombay Staff Corps. Dated 1st January, 1890

Major Frederick Charles Napier Goldney, Bengal Staff Corps. Dated 11th November, 1889.

Brigade Surgeon Edward Harley Raynsford Langley, Bombay Medical Establishment. Dated 19th November, 1889.

The Queen has also approved of the retirement of Deputy Surgeon-General Philip Warren Sutherland, Bengal Medical Establishment, being post-dated to the 5th February, 1889.

PROMOTIONS.

COLONEL'S ALLOWANCE.

No. 179.—Colonel Cunliffe Martin, C.B., Bengal Cavalry, is admitted to the Colonel's Allowance, with effect from the 20th November, 1889.

(That portion of G. G. O. No 974 of 1889 that refers to this officer is cancelled.)

NATIVE ARMY.

No. 180.—*12th Bengal Cavalry*—

Kot-Dafadar Jawáhir Singh to be Jemadar, *vice* Gur-datt Singh, promoted, with effect from the 1st October, 1889.

Dafadar Mirza Muhammad Ashraf Khan to be Jemadar, *vice* Fazl-dád Khan, transferred to the pension establishment, with effect from the 1st January, 1890

No. 181.—*9th Regiment of Bengal Infantry*—

Subadar Arjun Chand to be Subadar-Major, *vice* Dawan Upádhya, transferred to the pension establishment, with effect from the 1st November, 1889.

No. 182.—*31st (Punjab) Regiment of Bengal Infantry*—

Jemadar Sayyid Akbar to be Subadar, and Havildar Baghel Singh to be Jemadar, *vice* Ganda, transferred to the pension establishment, with effect from the 1st January, 1890.

No. 183.—*35th (Sikh) Regiment of Benga Infantry*—

Jemadar Dhyán Singh to be Subadar, and Havildar Sewá Singh to be Jemadar, *vice* Sant Singh, transferred to the 19th (Punjab) Regiment of Bengal Infantry, with effect from the 1st August, 1889.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 184.—*Cossipore Artillery Volunteers*—

Mr Stewart McPherson to be Second Lieutenant, *vice* Thomson, promoted.

G. G. O. No. 16 of 1890 is cancelled.

PROMOTIONS.

No. 185.—*Cossipore Artillery Volunteers*—

Second Lieutenant James Balfour Thomson to be Lieutenant, *vice* Gore-Browne, transferred to the Great Indian Peninsula Railway Volunteer Rifle Corps.

MILITARY WORKS DEPARTMENT.

APPOINTMENTS.

No. 186.—Captain H. S. Andrews-Speed, R.E., Madras (Queen's Own) Sappers and Miners, is appointed to the Military Works Department as an Executive Engineer, 3rd grade.

No. 187.—The undermentioned officers are appointed to the Military Works Department as Assistant Engineers, 2nd grade, temporary, with effect from the dates specified:—

Lieutenant H. O. Lathbury, R.E., 22nd October, 1889.

Lieutenant W. A. Harrison, R.E., 5th November, 1889.

Lieutenant S. G. Rivett Carnac, R.E., 5th November, 1889.

Lieutenant J. S. Liddell, R.E. 2nd December, 1889.

Lieutenant G. B. Hingston, R.E., 3rd December, 1889.

Lieutenant C. de W. Crookshank, R.E., 12th December, 1889.

Lieutenant H. F. Thullier, R.E., 18th January, 1890.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 10.—Captain R. D. P. Jones, Indian Marine, to officiate as Assistant Port Officer, Bombay, *vice* Captain M. Bean, Indian Marine, granted 6 months' general leave.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 21st February, 1890.

Statement of Deposits on account of Estates between the 1st and the 21st February, 1890.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
					R a. p		
Eugene Cormack*	Surgeon	Medical Staff.	17th October, 1889.	Will left	201 0 9	...	20th April, 1890.

* Next-of-kin—
Widow—Ethel Cormack,
Care of J. Hannagan, Esq., Lucknow.
Brother—Dr. Philip Cormack,
Urlingford Thurles, Tipperary.

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 15th February, 1890.

No. 81.—Mr. A. Leventhorpe, Executive Engineer, 4th grade, temporary rank, Hyderabad, is transferred temporarily to Baluchistan.

The 17th February, 1890.

No. 82.—The services of Mr. W. C. Wright, Executive Engineer, 1st grade, North-Western Provinces and Oudh are temporarily placed at the disposal of the Foreign Department, for employment in the Rampore State, with effect from the 27th January, 1890.

The 18th February, 1890.

No. 83.—Lieutenant-Colonel W Sedgwick, R E, Officiating Deputy Consulting Engineer for Railways, Madras, is appointed to officiate as Deputy Consulting Engineer for Railways, Central Division, until further orders.

The 19th February, 1890.

No. 84.—Mr. E. Lund, Deputy Examiner of Accounts, in the Office of the Examiner of Public Works Accounts, Bombay, is granted leave out of India on medical certificate for six months, under Article 369 of the Civil Service Regulations.

The 20th February, 1890.

No. 85.—Lieutenant-Colonel W. Sedgwick, R E., Deputy Consulting Engineer for Railways, Calcutta, was, on return from furlough, transferred to Madras for employment as Officiating Deputy Consulting Engineer for Railways in that Presidency.

This cancels Public Works Department Notification No. 396, dated the 17th December, 1889.

The 21st February, 1890.

No. 86.—Mr J. J. Jones, class II of the Superior Revenue Establishment of State Railways, Locomotive Department, is permitted to retire from the service with effect from 1st May, 1889.

This cancels Public Works Department Notifications Nos 386 of 11th December, 1889, and 7 of 8th January, 1890.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 22, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 12th October, 1889.

From the 9th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 2nd November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, BRITISH BALUCHISTAN, P. W. D.

NOTIFICATION.

Quetta, the 11th February, 1890.

No. 26.—The following transfers are ordered, with effect from the date of the transfer of the Loralai Division Military Works to Civil Works :—

Mr. H. Humfress, Assistant Engineer, 1st grade, and

Mr. C. W. E. Cooper, Supervisor, 2nd grade, from the Quetta Civil Works Division to the Loralai Division.

A. C. BIGG-WITHER,
Secy to the Agent to the Govr.-Genl. & Chief Commr., British Baluchistan, P. W. D.

No. 1958.—*Account of Revenue and Expenditure of the Government of India for the first*

N.B.—Amounts are converted into rupee pounds, (Rx.) at

	REVENUE.	Estimates, 1889-90.	April, 1888 to October, 1888.	April, 1889 to October, 1889.	COMPARISON OF TWO YEARS.	
					Increase.	Decrease.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
I	Land Revenue*	24,021,100	8,863,300	9,096,000	232,700	...
II	Opium	8,260,000	4,962,700	5,197,600	234,900	...
III	Salt	8,029,900	4,359,600	4,660,700	301,100	...
IV	Stamps	3,959,500	2,261,200	2,303,500	42,300	...
V	Excise	4,727,300	2,701,700	2,809,500	107,800	...
VI	Provincial Rates	3,258,000	1,293,000	1,436,100	143,100	...
VII	Customs	1,418,400	679,100	788,700	109,600	...
VIII	Assessed Taxes	1,515,300	997,500	1,023,400	25,900	...
IX	Forest	1,269,600	599,100	646,200	47,100	...
X	Registration	331,100	201,800	211,800	10,000	...
XI	Tributes from Native States	783,000	258,700	268,600	9,900	...
XII	Interest	690,300	382,700	424,700	42,000	...
XIII	Post Office	1,348,000	742,600	778,900	36,300	...
XIV	Telegraph	731,300	366,700	388,300	21,600	...
XV	Mint	228,600	93,600	101,900	8,300	...
XVI	Law and Justice { Courts of Law	326,800	195,400	207,300	11,900	...
	Law and Justice { Jails	270,100	123,300	143,300	20,000	...
XVII	Police	346,000	191,700	209,600	17,900	...
XVIII	Marine	184,700	98,600	82,800	...	15,800
XIX	Education	212,400	111,600	111,200	...	400
XX	Medical	52,500	25,600	24,300	...	1,300
XXI	Scientific and other Minor Departments	67,100	53,200	40,700	...	12,500
XXII	Receipts in aid of Superannuation, &c.	271,000	112,800	105,500	...	7,300
XXIII	Stationery and Printing	65,600	34,400	36,900	2,500	...
XXIV	Exchange	527,300	...	...	...	...
XXV	Miscellaneous	328,600	141,000	178,300	37,300	...
		63,223,500	29,850,900	31,275,800	1,424,900	...
XXVI	State Railways (Gross Earnings)	13,103,200	6,381,700	7,357,100	975,400	...
XXVII	Guaranteed Companies (Net Traffic Receipts)	3,560,000	2,463,000	1,858,600	...	604,400
XXVIII	Subsidized Companies (Repayment of Advances of Interest)	23,000	19,800	26,200	6,400	...
XXIX	Irrigation Major Works: Direct Receipts	1,090,100	505,500	583,100	77,600	...
XXX	Irrigation Minor Works and Navigation	169,800	83,300	84,600	1,300	...
XXXI	Military Works	38,900	22,800	21,800	...	1,000
XXXII	Civil Works	527,100	255,700	405,700	150,000	...
XXXIII	Army: Effective	829,400	504,100	480,100	...	24,000
	" Non-effective	56,600	25,400	29,500	4,100	...
		82,621,600	40,112,200	42,122,500	2,010,300	...
	England, including Army, Public Works, &c.	214,100	171,600	147,500	...	24,100
	Exchange added to Revenue	99,600	81,700	70,300	...	11,400
	GRAND TOTAL	82,935,300	40,365,500	42,340,300	1,974,800	...

* Includes Land Revenue due to Irrigation which cannot be separated in the Monthly Accounts.

THE TREASURY,
Calcutta, the 20th February, 1890.

seven months of the year 1889-90, as compared with the corresponding period of 1888-89.

R10 to the pound, omitting all amounts below hundreds of pounds.

	EXPENDITURE.	Estimates, 1889-90.	April, 1888 to October, 1888.	April, 1889 to October, 1889.	COMPARISON OF TWO YEARS. Increase.	Decrease.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	Refunds and Drawbacks	221,100	138,600	133,300	...	5,300
2	Assignments and Compensations	1,541,400	565,000	611,000	46,000	...
3	Land Revenue	3,627,800	1,908,700	1,987,400	78,700	...
4	Opium (including Cost of Production)	2,362,700	2,372,600	1,406,000	...	966,600
5	Salt (do. do.)	461,900	262,000	255,400	...	6,600
6	Stamps	85,100	48,800	49,000	200	...
7	Excise	154,100	61,200	63,500	2,300	...
8	Provincial Rates	60,500	32,200	35,300	3,100	...
9	Customs	138,000	77,500	77,700	200	...
10	Assessed Taxes	28,800	14,900	15,600	700	...
11	Forest	798,200	341,100	356,500	15,400	...
12	Registration	194,700	115,600	114,100	...	1,500
13	Interest on Ordinary Debt*	4,173,100	2,498,300	2,545,700	47,400	...
14	Do. on other Obligations	454,900	60,400	50,400	...	10,000
15	Post Office	1,270,100	700,500	726,500	26,000	...
16	Telegraph	601,000	307,100	317,000	9,900	...
17	Mint	84,800	52,400	55,700	3,300	...
18	General Administration	1,417,300	775,000	795,400	20,400	...
19	Law and Justice { Courts of Law	2,718,700	1,552,400	1,543,500	...	8,900
	Law and Justice { Jails	841,800	472,500	494,600	22,100	...
20	Police	3,945,000	2,107,700	2,213,700	106,000	...
21	Marine (including River Navigation)	455,100	219,200	236,900	17,700	...
22	Education	1,352,300	675,600	672,800	...	2,800
23	Ecclesiastical	163,600	89,400	91,000	1,600	...
24	Medical	781,900	429,000	437,300	8,300	...
25	Political	642,000	374,900	308,200	...	66,700
26	Scientific and other Minor Departments	393,800	273,100	252,100	...	21,000
27	Territorial and Political Pensions	504,300	296,800	306,800	10,000	...
28	Civil Furlough and Absentee Allowances	9,100	600	1,500	900	...
29	Superannuation Allowances and Pensions	759,300	430,700	443,900	13,200	...
30	Stationery and Printing	457,600	249,600	268,800	19,200	...
32	Miscellaneous	252,700	201,200	154,400	...	46,800
33	Famine Relief	20,500	1,800	56,400	54,600	...
35	Construction of Protective Irrigation Works	80,000	39,300	34,800	...	4,500
		31,053,200	17,745,700	17,112,200	...	633,500
37	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	10,200	6,600	4,900	...	1,700
38	State Railways: (Working Expenses)	6,874,100	3,406,200	3,784,500	378,300	...
	Interest on Capital deposited by Companies	19,400	...	4,800	4,800	...
39	Guaranteed Companies: (Surplus Profits, Land and Supervision)	650,000	482,700	398,400	...	84,300
	Interest	30,100	7,300	7,300	...	...
40	Subsidized Companies: Land, &c.	87,500	21,600	41,900	20,300	...
41	Miscellaneous Railway Expenditure	82,500	29,300	54,000	24,700	...
42	Irrigation Major Works: Working Expenses	691,900	392,000	402,500	10,500	...
43	Irrigation Minor Works and Navigation	848,900	386,500	450,400	63,900	...
44	Military Works	1,134,000	455,900	501,600	45,700	...
45	Civil Works	4,111,700	1,793,200	1,905,200	112,000	...
46	Army: Effective	14,231,900	7,762,600	7,639,000	...	123,600
	" Non-effective	875,100	553,200	551,500	...	1,700
47	Special Defence Works	545,000	211,600	171,500	...	40,100
		61,245,500	33,254,400	33,029,700	...	224,700
	England, including Army, Public Works, Guaranteed Interest, &c.	15,170,200	9,183,100	8,940,300	...	242,800
	Exchange charged as Expenditure	7,054,100	4,374,600	4,262,200	...	112,400
		83,469,800	46,812,100	46,232,200	...	579,900
	Expenditure not charged to Revenue—					
	Capital Outlay on Railways and Irrigation Works—					
	In India—					
48	State Railways	1,697,100	918,900	895,700	...	23,200
49	Irrigation Works	527,500	216,200	182,300	...	33,900
	In England—					
48	State Railways	1,273,000	504,300	577,200	72,900	...
49	Irrigation Works	...	2,500	400	...	2,100
50	Capital charge involved in Redemption of Liabilities	...	...	...	...	...
	Exchange on Expenditure not charged to Revenue	591,900	241,400	275,400	34,000	...
		4,089,500	1,883,300	1,931,000	47,700	...
	GRAND TOTAL	87,559,300	48,695,400	48,163,200	...	532,200

* Includes Interest on Debt incurred for Productive Public Works, which cannot be separated in the Monthly Accounts.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th February, 1890.

PARTICULARS.	3½ per cent Transfer Loan of 1853-54.	4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent Portion.	5 per cent Loan of 1856-57	GRAND TOTAL.
		Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55	Transfer of 1865	Reduced 4 per cent Loan of 1879.	TOTAL.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent Portion.	TOTAL.			
Balance of 31st January, 1890 .	54,700	11,29,387	25,25,900	2,48,46,000	1,06,71,800	3,94,72,500	1,98,76,700	9,85,22,287	39,500	71,48,000	11,08,59,600	11,80,47,100	1,33,800	32,200	21,67,90,087
Add—															
Amount enfaced at Madras between 1st and 15th February, 1890 .	...	...	...	4,500	...	5,000	...	9,500	...	...	2,600	2,600	...	...	12,100
Amount enfaced at Bombay between 1st and 15th February, 1890 . .	...	...	...	2,500	1,000	500	...	4,000	...	...	...	...	...	...	4,000
Amount enfaced at Calcutta between 1st and 15th February, 1890 . .	...	...	...	14,000	23,700	2,000	...	39,700	...	...	41,100	41,100	...	...	80,800
	54,700	11,29,387	25,25,900	2,48,67,000	1,06,96,500	3,94,80,000	1,98,76,700	9,85,75,487	39,500	71,48,000	11,09,03,300	11,80,90,800	1,33,800	32,200	21,68,86,987
Deduct—															
Amount written off in the London Registers . .	...	...	...	1,90,000	65,200	1,66,500	4,000	2,45,700	...	...	63,500	63,500	...	...	4,89,200
Balance on 15th February, 1890	54,700	11,29,387	25,25,900	2,46,77,000	1,06,31,300	3,93,13,500	1,98,72,700	9,81,49,787	39,500	71,48,000	11,08,39,800	11,80,27,300	1,33,800	32,200	21,63,97,787

NOTE.—From 9th June, 1867, to 15th Dec., 1889, enfaced from India 6,175 lakhs, re-transferred from London 5,347 lakhs.
" 16th Dec. 1889, to 31st " " " " 9 " " " 11 "
" 1st Jan., 1890, to 15th Jan., 1890 " " 5 " " " 21 "
" 16th " " to 31st " " " " 3 " " " 3 "
" 1st Feb. " to 15th Feb. " " " 1 " " " 5 "

6,193 lakhs. 5,387 lakhs
5,387 "

Balance against India . 806 lakhs

PUBLIC DEBT OFFICE,
BANK OF BENGAL,
Calcutta, 17th February, 1890

W. D. CRUICKSHANK,
Secretary & Treasurer.

CALCUTTA MINT.

NOTIFICATION.

List of Coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists. (Home Department Resolution No 46—1668-82, dated 9th October, 1884.)

Register Number.	DESCRIPTION.	Metal.	Value of each coin. R.	a.	p.	Number of coins available for sale.	REMARKS.
	Found in the Jubbulpore District.						
97	Coins of Hashang State of Malwah	Copper	0	2	0	164	These coins will be available for sale up to and not later than the 25th Sep., 1890
	Found in the Wardha District.						
103	Ahmad Shah Bahadur (Mint Katak)	Silver .	1	0	0	38	Do. do. 14th Oct., 1890.
104	Ditto (New Nagpur flag and 9).	Do. .	1	0	0	20	
105	Muhammad Shah (Old Nagpur Symbol—Mint Surat).	Do. .	1	0	0	53	
	Found in the Shapur District.						
106	Saifuddin Hosein Ourlah . .	Amalgam of silver & copper.	0	2	0	369	
	Found in the Sialkot District.						
108	Muhammad Shah, Emperor of Delhi.	Silver .	1	0	0	41	
	Found in the Shahpur District.						
111	Maizzuddin Muhammad bin Sani, Conqueror of India, A.D. 1193-1205.	Amalgam of silver & copper.	0	4	0	278	Do. do. 6th Nov., 1890.
	Found in the Sarun District.						
116	Alamgir Zani (date top right side)	Silver .	1	4	0	9	
	Found in the Jubbulpore District.						
	Coins of the Mugal Emperors of Delhi.						
122	Mohammad Shah . . .	Silver .	1	4	0	22	Do. do. 3rd Dec., 1890.
123	Ahmed Shah	Do. .	1	4	0	15	
124	Alamgir	Do. .	1	4	0	18	
	Found in the Sialkot District.						
126	Muhammad Shah, Emperor of Delhi.	Silver .	1	2	0	1	
	Found in the Shapur District.						
127	Coins belonging to the reign of Ghiyasuddin Balbon Pathan, Sultan of Delhi.	Amalgam of copper & silver.	0	2	0	114	
	Found in the Shahpur District.						
128	Said-ud-din Hasan Karlagh, A.D. 1222.	Amalgam of silver & copper.	0	2	0	327	Do. do. 6th Feb., 1891.
	Found in the Tipperah District.						
129	Alamgir Zani Rupees . .	Silver .	1	4	0	58	
130	Shah Allam	Do. .	1	4	0	12	

CALCUTTA MINT,
The 20th February, 1890.

A. W. BAIRD, *Lieut.-Colonel, R.E.,*
Master of the Mint.

RAJPUTANA AND CENTRAL INDIA ADMINISTRATIONS, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Camp Sitamou, the 15th February, 1890.

No. 527-S.—Under the provisions of Section 25 of the Ajmere Municipalities Regulations, 1886, the Chief Commissioner of Ajmere-Merwara is pleased to notify that the following gentlemen have been duly returned as members for the Municipal Committees of Ajmere and Beawar at the elections held respectively at those places on the 19th and 28th December, 1889, to fill up the vacancies caused by the resignation of Babu Puran Chand, the transfer of the Revd. W. Bonner from Beawar and of Mr. Anna Swami from Ajmere, and the retirements of the members noted in the margin on 2nd January, 1890.—

AJMERE.

For the City—
1. Khan Bahadur Shaik Ilahi Baksh.
2. L. Shive Dass.
3 Rai Bansi Lal

For Kaisarganj—
1. Wazir Baksh.

For the Railway—
1. B. Sukhraj Sing.
2. F. Tebbs, Esq.

For the Suburbs—
1. Lieutenant-Colonel W. Lock.

BEAWAR.

1. Seth Girdhari Mal.
2 Seth Ramchandra
3 Pandit Ram Pertap.
4 M Ramzan Khan
5 B Chintu Ram (since dead).

AJMERE CITY WARD.

1. Khan Bahadur Shaikh Ilahi Baksh.
2. L. Shive Dass.
3. Rai Bansi Lal, Kaisarganj.
4. M. Wazir Baksh.
5. B. Sukhraj Singh.
6. M Hira Lal.

RAILWAY WARD.

7. E. A. Lee, Esq.
8. F. Tebbs, Esq.

SUBURBS.

9. Lieutenant-Colonel W. Lock.

BEAWAR.

1. Seth Girdhari Mal.
2. Seth Ramchandra.
3. Pandit Ram Pertap.
4. Ahmed Baksh Mistri.
5. Reverend W. Shoolbred, D.D.
6. B. Ramaji.

The Chief Commissioner is further pleased to notify that the following gentlemen have been appointed by him to be members of the Ajmere, Beawar and Kekri Committees respectively :—

AJMERE.

1. The Principal, Government College, Ajmere.
2. Mr. Hira Sing, Sub-Assistant Conservator of Forests.

BEAWAR.

1. M. Damodar Lal, Tehsildar.

KEKRI.

1. Hospital Assistant Kekri.
2. Rao Kalyan Singh of Junian.
3. Seth Ram Sukh.

By Order,

G. F. L. MARSHALL, *Lt.-Col., R E.,*
Secretary to the Chief Commissioner of Ajmere and Merwara.

Statement of the Affairs of the Bank of Bengal for the week ending 18th February, 1890.

LIABILITIES	R	a.	p.	R	a.	p.
Capital paid up				2,00,00,000	0	0
Reserve Fund				58,00,000	0	0
Public Deposits at Head Office	1,05,12,398	13	1	1,99,78,804	4	3
Public Deposits at Branches	94,66,405	7	2			
Other Deposits at Head Office and Branches				3,02,51,538	13	0
Bank Post Bills, &c.				4,27,782	6	4
Sundries				6,50,373	3	3
RUPEES				7,71,08,498	11	0

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				20,25,957	8	0
Other authorised Investments				71,51,776	0	0
Loans on Government and other authorised Securities				1,92,98,639	0	9
Accounts of Credit on Government and other authorised Securities				1,06,58,969	4	9
Bills discounted and purchased				1,92,88,542	8	6
Balances with other Banks				7,66,833	2	11
Bullion				54,029	3	11
Dead Stock				12,25,904	5	11
Stamps				14,367	6	0
Sundries				3,02,438	4	3
				6,07,87,456	13	0
Cash and Currency Notes at Head Office	56,06,475	10	5	1,63,21,041	14	0
Cash and Currency Notes at Branches	1,07,14,566	3	7			
RUPEES				7,71,08,498	11	0

BANK OF BENGAL,
Calcutta, the 20th February, 1890

F. T. LEWIS,
Offg. Chief Accountant.

By Order of the Directors,
W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 10 per cent.
Percentage 31·8.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Camp Ajmere, the 17th February, 1890.

No. 237-*C*.—Lieutenant-Colonel A. R T. McRae, General List (Bombay) Commandant, Meywar Bhil Corps, is granted ninety days' privilege leave, with effect from the 1st April, 1890, or such subsequent date as he may avail himself of the same.

By Order,

E. A. FRASER, *Major*,
First Asst. Agent to the Govr -Genl., Rajputana

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 11th February, 1890.

No. 148.—It is hereby notified that Assistant Surgeon Rasbehari Moitra received charge of the medical duties of the Civil Station of Beawar from Assistant Surgeon Khetra Pal Chuckerbutty, on the afternoon of the 1st of February, 1890.

By Order,

K. D. ERSKINE, *Lieut.*,
for *First Asst. to the Govr.-Genl.'s Agent, Rajputana, & Chief Commr , Ajmere-Merwara.*

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATION.

Calcutta, the 17th February, 1890.

No. 6.—Mr. J. E. Eaglesome, Assistant Engineer, 3rd grade, passed the examination laid down in Public Works Department Code, Volume I, Chapter II, paragraphs 9 to 11, on the 20th January, 1890.

L. CONWAY-GORDON,
Director-General.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATION.

Agra, the 14th February, 1890.

CORRIGENDUM.—In Notification No. 21, on page 55, Part II of the *Gazette of India*, dated 1st February, 1890, for "The 24th January, 1890," read "The 14th January, 1890."

A. D. CAREY,
Commissioner, N. I. Salt Revenue.

SURVEY OF INDIA DEPARTMENT PUBLICATIONS FOR SALE.

Metric Weights and Measures and other Tables, price R1-8, obtainable at the Surveyor General's Office, No. 13 Wood Street, Calcutta.

Descriptive Catalogue of Instruments available at the Mathematical Instrument Office, No. 15 Wood Street, Calcutta, price R2.

Tide Tables for the Indian Ports for the year 1890 (also January, 1891)—

Part I. Western Ports, *viz.*,—Aden, Kurrachee, Okha Point and Beyt Harbour (mouth of Gulf of Cutch). Kathiwadar, Bhavnagar, Bombay Mormugao (Goa), Karwar, Beypore, Cochin, Tuticorin, Galle, and Colombo (Ceylon), and Paumben Pass (Island of Rameswaram) . . . . Price R 2

Part II. Eastern and Burma Ports, *viz.*,—Negapatam, Madras, Cocanada. Vizagapatam, False-Point, Dablat, (Saugor Island), Diamond Harbour, Kidderpore (Calcutta), Chittagong, Akyab, Elephant-Point, Rangoon, Amherst, Moulmein and Port. Blair . . . . . Price R 2

Aden pamphlet	Price	As. 8
Kurrachee pamphlet	„	„ 8
Ditto Sheet	„	„ 8
Okha, Kathiwadar and Bhavnagar pamphlet	„	R 1
Bombay pamphlet	„	As. 8
Ditto Sheet	„	„ 8
Mormugao and Karwar pamphlet .	„	„ 12
Tuticorin, Galle, Colombo and Paumben Pass pamphlet	„	R 1
Madras pamphlet	„	As. 8
Ditto Sheet	„	„ 8
Hooghly River Sheet	„	R 1
Chittagong pamphlet	„	As. 8
Rangoon River pamphlet	„	„ 12
Ditto Sheet	„	„ 12
Moulmein River pamphlet	„	„ 12
Port-Blair pamphlet	„	„ 8

These can be purchased either directly from the Office of the Tidal and Levelling Party, Survey of India, Poona, or from the following Agents:—

Messrs. Thacker, Spink and Company, Calcutta; Messrs. Thacker and Company, Bombay; the Manager, *Times of India*, Bombay; the Port Officers at Moulmein, Chittagong, False-Point, Cocanada, Madras, Negapatam, Paumben, Tuticorin, Colombo, Galle, Cochin, Calicut, Mangalore and Aden; the Vice-Chairman Port Commissioners, Rangoon; and the Chairman, Port Trust, Kurrachee.

M. W. ROGERS, *Lieut.-Col , R.E.*,
Assistant Surveyor General, In charge Surveyor General's Office.

TREASURE TROVE.

NOTICE.

It is hereby notified under Section 5 of the Indian Treasure Trove Act, that a neck ornament called Palakasarlu, worth R100, and two precious stones valued at R50 each, were found about 22nd May, 1889 by Gondrathu Kotayya, of Kotepalli, Ramachendrapur Taluk, while he was digging earth in the backyard of Magivaru for the erection of walls, &c.

All persons claiming the said treasure or part thereof are hereby required to appear personally or by a duly accredited agent before the Collector of Godavari, at his office, on the 15th June, 1890, in order to the matter being enquired into and determined according to the provisions of the said Act.

J. T. LEVER,
for *Collector of Godavari.*

COCANADA,
The 23rd January, 1890.

Statement of Silver Balance in the Calcutta Mint for the week ending 19th February, 1890.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 12th February, 1890 . .	12,16,448	
Value of Government silver in the Mint on the same date .	5 89,056	18,05,504
ADD—		
Silver received by the Mint during the week on account of the Currency Department	4,19,810	
Ditto ditto Government	2,10,447	6,36,257
		24,41,761
DEDUCT—		
New coin paid to Reserve Treasury during the week .	3,18,000	
Petty items issued for miscellaneous purposes . . .	...	3,18,000
Balance on the evening of the 19th February, 1890 .	...	21,23,761
The Balance comprises—		
Silver held on account of the Currency Department	16,12 851	
Ditto ditto Government	5,10,910	21,23,761
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	...	
Ditto ditto Government	...	...

A. W. BAIRD, *Lieut.-Colonel, R.E.,*
Master of the Mint

CALCUTTA MINT,
The 20th February, 1890.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 13th February, 1890.

No. 10436.—Mr. J. B. Short assumed charge of the Behar Circle on the 11th February, 1890, afternoon.

A. U. FANSHAWE,
Dir. Genl of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on 18th February, 1890

Ashmore, W. C.
Barook & Co.
Forstner & Grosse.
Glasier, H
Herris, John.
Presgrave, Richard
Duncan.
Simpson, G. T.

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PROMISSORY NOTES.

Lost.

The Government Promissory Notes, Nos. A—032274, A—032275 of the reduced 4 per cent. loan of 1879, and No. 229064 of the 4 per cent. loan of 1st May, 1865, for R100 each the first two of the reduced 4 per cent. loan, originally standing in the name of Balchund Tarrachund, and that of the 4 per cent. loan of 1st May, 1865, originally standing in the name of the Agra Bank, Limited, and last blank endorsed by Cooverjee Ardesir, Mail Contractor, Poona to Rustomjee Framjee Wadia, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicates in favour of the proprietor, after two years from date of last advertisement.

RUSTOMJEE FRAMJEE WADIA,
207, Grant Road, Bombay.

BOMBAY,
The 21st January, 1890.

Lost.

The Government Promissory Notes of the 4 per cent. loan of 1854-55 specified below, aggregating in amount R3,500, standing in the name of S. Appee Row, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Bombay. No.	Madras No.	Amount in Rupees.	REMARKS.
055895	...	1,700	Full new notes, interest payable at Bellary Treasury. Interest has been paid on them up to 29th June, 1889.
055896	..	1,300	
051998	86—3	500	

S. APPEE ROW,
Pensioned Tahsildar, Bellary.

BELLARY,
The 10th January, 1890.

Lost.

The Government Promissory Note, No. 238858, of the 4 per cent of 1865, for R500, originally standing in the name of Debnath Sreemany, and last endorsed to Russick Laul Dutt, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietor.

RUSSICK LAUL DUTT,
Bally, District Howrah.

Lost.

The Government Promissory Note, No, 188252 of the 4 per cent. of 1865, for ₹500. originally standing in the name of Kheeroomoney Dassee, the proprietress, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of a duplicate in favour of the proprietress.

RUSSICK LAUL DUTT,
Bally, District Howrah.

Stolen.

The Government Promissory Note, No, 220972, of the 4 per cent. of 1865, for ₹500, originally standing in the name of Madhu Sudhir Kowar, and last endorsed to Kedarnath Majumdar, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest and for issue of duplicate in favour of the proprietor, after two years from date of last advertisement.

KEDARNATH MAJUMDAR,
Cooch Behar,
Proprietor.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 22, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st February, 1890, and is hereby promulgated for general information .—

ACT NO. III OF 1890.

An Act to amend Acts VI and VII of 1884.

WHEREAS it is expedient to amend the Inland Steam-vessels Act, 1884, and the Indian Steamships Act, 1884, in manner hereinafter appearing; It is hereby enacted as follows :—

Inland Steam-vessels Act, 1884.

Amendment of section 5 (3), Act VI, 1884.

1. For the definition of "inland water" in section 5, clause (3), of the Inland Steam-vessels Act, 1884, the following shall be substituted, namely :—

"(3) "inland water" means any canal, river, lake or navigable water in British India :"

Insertion of new section after section 8.

2. After section 8 of the said Act the following shall be inserted, namely :—

Fees in respect of surveys.

"8A. Before a survey under this Act is commenced, the owner or master of the steam-vessel to be surveyed shall pay to such officer as the Local Government, from time to time, appoints in this behalf—

(a) a fee calculated on the tonnage of the steam-vessel according to the rates in the second schedule hereto annexed, or according to any other prescribed rates; and,

(b) when the survey is to be made in any place of survey other than Calcutta, Madras, Bombay or Rangoon, such additional fee in respect of the expense (if any) of the journey of the surveyor to the place as the Local Government, from time to time, by notification in the official Gazette, directs."

Repeal of part of section 10 (3), Act VI, 1884.

3. In section 10, sub-section (3), of the said Act the words "in addition to the fee payable for the certificate" are hereby repealed.

Amendment of, and addition to, section 11, Act VI, 1884.

4. (1) In section 11, sub-section (1), of the said Act the words "fees and other" are hereby repealed.

(2) To the same section the following sub-section shall be added, namely :—

"(4) The Local Government may, from time to time, delegate,—

(a) with the previous sanction of the Governor General in Council, to any person, by name or as holding an office, the function, assigned to the Local Government by sub-section (1), of granting a certificate of survey under that sub-section ;

(b) of its own authority, to any person, by name or as holding an office, the function, assigned to the Local Government by sub-section (3), of causing notice to be given of a certificate of survey being ready for delivery :

Provided, with respect to clause (a) of this sub-section, that no delegation of the function mentioned in that clause shall be construed to authorise the grant of a certificate of survey by the surveyor who gave the declaration of survey under section 9."

Repeal of section 12, Act VI, 1884.

5. Section 12 of the said Act is hereby repealed.

Amendment of section 17, Act VI, 1884.

6. In section 17 of the said Act, between the word "which" and the word "granted", in both places where the expression

"which granted" occurs, the words "or whose delegate" shall be inserted.

Amendment of section 19, Act VI, 1884.

7. In section 19, sub-section (1), of the said Act, after the words "on the application of the owner or master," the words "and the payment by him of such fee, not exceeding twice the amount of the fee for the previous survey, as the Local Government may require," shall be inserted.

Amendment of section 21, Act VI, 1884.

8. In section 21, sub-section (2), clause (d), of the said Act, for the words "for certificates of survey" the words in respect of surveys" shall be substituted.

Insertion of new section after section 25, Act VI, 1884.

9. After section 25 of the said Act the following shall be inserted, namely:—

Grant of certificates of service.

"25A. (1) The Local Government may in its discretion grant without examination to any person who has served as a master, or as an engineer, or as an engine-driver, of an inland steam-vessel before the first day of April, 1890, a certificate of service to the effect that he may act as a first-class or second-class master, or as an engineer, or as an engine-driver, as the case may be, of an inland steam-vessel.

(2) A certificate of service so granted shall have the same effect as a certificate of competency granted under this Act after examination."

Amendment of section 26, Act VI, 1884

10. In section 26 of the said Act the words "or service" shall be inserted after the word "competency".

Addition to section 29, Act VI, 1884.

11. To section 29 of the said Act the following shall be added, namely:—

"The Local Government may also make rules with respect to the grant of certificates of service under this Act, and may by such rules—

(a) fix the fees to be paid for such certificates, and

(b) prescribe the form in which such certificates are to be framed and the manner in which the copy of the certificate which is kept by the Local Government is to be recorded."

Addition to Chapter VII, Act VI, 1884.

12. To Chapter VII of the said Act the following shall be added, namely:—

Power for Local Government to make rules for protection of passengers.

"51A. (1) The Local Government may also make rules for the protection of passengers in inland steam-vessels, and may by such rules require, among other matters, a sufficient quantity of fresh water to be provided free of charge in such vessels for the use of passengers, and the prices of passenger-tickets to be printed or otherwise denoted on such tickets.

(2) Any rule under this section may contain a provision that any owner, master or passenger committing a breach of it shall be punished with fine which may extend to fifty rupees."

Insertion of new section after section 54, Act VI, 1884.

13. After section 54 of the said Act the following shall be inserted, namely:—

Penalty for having excessive number of passengers on board

"54A. If an inland steam-vessel has on board thereof or on or in any part thereof a number of passengers which is greater than the number of passengers set forth in the certificate of survey as the number which the vessel or the part thereof is, in the judgment of the surveyor, fit to carry, the owner and master shall, for every passenger over and above that number, be each liable to a fine which may extend to ten rupees."

Amendment of heading to second schedule, Act VI, 1884

14. In the second schedule to the said Act, for the words and figures "*See section 12*" the words, figure and letter "*See section 8A*" shall be substituted.

Indian Steamships Act, 1884.

Insertion of new section after section 10, Act VII, 1884

15. After section 10 of the said Act the following shall be inserted, namely:—

Fees in respect of surveys.

"10A. Before a survey under this Act is commenced, the owner or master of the steamship to be surveyed shall pay to such officer as the Local Government, from time to time, appoints in this behalf—

(a) a fee calculated on the tonnage of the steamship according to the rates in the schedule hereto annexed or according to any other prescribed rates and

(b) when the survey is to be made in any port of survey other than Calcutta, Madras, Bombay or Rangoon, such additional fee, in respect of the expense (if any) of the journey of the surveyor to the port, as the Local Government, from time to time, by notification in the official Gazette, directs."

Repeal of part of section 12 (3), Act VII, 1884.

16. In section 12, sub-section (3), of the said Act, the words "in addition to the fee payable for the certificate" are hereby repealed.

Amendment of, and addition to, section 13, Act VII, 1884

17. (1) In section 13, sub-section (1), of the said Act the words "fees and other" are hereby repealed.

(2) To the same section the following sub-section shall be added, namely:—

"(4) The Local Government may, from time to time, delegate,—

(a) with the previous sanction of the Governor General in Council, to any person, by name or as holding an office, the function, assigned to the Local Government by sub-section (1), of granting a certificate of survey under that sub-section;

(b) of its own authority, to any person, by name or as holding an office, the function, assigned to the Local Government by sub-section (3), of causing notice to be given of a certificate of survey being ready for delivery:

Provided, with respect to clause (*a*) of this sub-section, that no delegation of the function mentioned in that clause shall be construed to authorise the grant of a certificate of survey by the surveyor who gave the declaration of survey under section 11."

Repeal of section 14, Act VII, 1884.

18. Section 14 of the said Act is hereby repealed.

Amendment of section 19, Act VII, 1884.

19. In section 19 of the said Act, between the word "which" and the word "granted", in both the places where the expression "which granted" occurs, the words "or whose delegate" shall be inserted.

Amendment of section 21, Act VII, 1884.

20. In section 21, sub-section (*1*), of the said Act, after the words "on the application of the owner or master," the words "and the payment by him of such fee, not exceeding twice the amount of the fee for the previous survey, as the Local Government may require," shall be inserted.

Amendment of section 24, Act VII, 1884.

21. In section 24, sub-section (*2*), clause (*d*), for the words "for certificates of survey" the words "in respect of surveys" shall be substituted.

Amendment of heading to second schedule, Act VII, 1884.

22. In the schedule to the said Act, for the words and figures "*See section 14*" the words, figures and letter "*See section 10A*" shall be substituted.

S. HARVEY JAMES,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st February, 1890, and is hereby promulgated for general information :—

ACT NO. IV OF 1890.

An Act to amend the Central Provinces Civil Courts Act, 1885

WHEREAS it is expedient to amend the Central Provinces Civil Courts Act, 1885, It is hereby enacted as follows —

Amendment of section 16 of Act XVI of 1885.

1. In section 16 of the Central Provinces Civil Courts Act, 1885, there shall be inserted after the words "Code of Civil Procedure" the words and figures "and in the Provincial Small Cause Courts Act, 1887"; and for the proviso to the same section the following shall be substituted, namely :— IX of 1887.

"Provided that, except in so far as it may affect the exclusive jurisdiction of a Court of Small Causes or a Court invested with the jurisdiction of a Court of Small Causes, a direction given under this section shall not empower any Court to exercise any powers or deal with any business beyond the limits of its proper jurisdiction."

S. HARVEY JAMES,

Secretary to the Government of India.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Central Provinces Civil Courts Act, 1885, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 14th February, 1890.—

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Central Provinces Civil Courts Act, 1885, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to report that we have no alterations to propose, and we recommend that the Bill be passed in the form in which it was introduced.

From Under Secretary to Chief Commissioner, Central Provinces, No. 576—55, dated 31st January, 1890, and enclosure [Papers No. 1].
From Chief Commissioner, Central Provinces, No. 51C, dated 10th February, 1890, and enclosure

2. The publication ordered by the Council has been made as follows.—

In English.

Gazette.	*Date.*
Gazette of India	4th January, 1890.
Central Provinces Gazette	11th January, 1890.

R. J. CROSTHWAITE.
ANDREW R. SCOBLE.
PHIL. P. HUTCHINS.
K. L. NULKAR.

The 12th February, 1890.

S. HARVEY JAMES,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 22, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to provide for the Vesting and Administration of Property held in trust for charitable purposes was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 21st February, 1890 :—

WE, the undersigned, Members of the Select Committee to which the Bill to provide for the Vesting and Administration of Property held in trust for charitable purposes was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

Endorsement by Assistant Secretary to Government of India, Department of Finance and Commerce, dated 14th June, 1889, and enclosure [Papers No. 1].
From Registrar, High Court, Calcutta, No 1865, dated 7th August, 1889 [Paper No. 2].
From Chief Commissioner, Ajmere-Merwára, No 936—690, dated 28th August, 1889 [Paper No. 3].
From Chief Commissioner, Coorg, No. 1323—869, dated 28th August, 1889, and enclosure [Papers No 4]
From Officiating Secretary to Chief Commissioner, Assam, No 3303, dated 31st August, 1889, and enclosure [Papers No. 5].
From Officiating Chief Secretary to Chief Commissioner, Burma, No. 23—16 L., dated 2nd September, 1889, and enclosures [Papers No 6].
From Chief Secretary to Government, Madras, No. 1526, dated 4th September, 1889, and enclosures [Papers No. 7].
From Secretary for Berar to Resident, Hyderabad, No. 357 G., dated 14th September, 1889, and enclosures [Papers No 8].
From Under Secretary to Chief Commissioner, Central Provinces, No 5909—283, dated 2nd October, 1889 [Paper No. 9]
From Officiating Secretary to Government, Bengal, No. 287T—R., dated 3rd October, 1889, and enclosures [Papers No. 10]
From Secretary to Government, Punjab, No. 555 S., dated 27th September, 1889, and enclosures [Papers No. 11].
From Chief Secretary to Government, Bombay, No. 4084, dated 8th October, 1889, and enclosures [Papers No. 12].
From Chief Secretary to Government, North-Western Provinces and Oudh, No. 2282—III-719 A., dated 18th November, 1889, and enclosures [Papers No. 13].

2 *Section 2*—We have amended the definition of the expression "charitable purpose" in accordance with a suggestion made by the Hon'ble Mr. Justice Mahmud.

3. *Section 4*—We have made it clear that a Treasurer of Charitable Endowments is not to be an administering trustee of property vested in him as such Treasurer.

4. *Section 5*.—We have provided more fully here for the appointment of administering trustees, and the revision and protection of schemes settled under the section.

5. *Section 10*.—We have here provided for the vesting in administering trustees of property of which a Treasurer of Charitable Endowments has been divested by a direction of the Government.

6. *Section 13*.—We have here specified some of the matters respecting which rules should, in our opinion, be made by the Governor General in Council, and have included a

power to prescribe fees to be paid to the Government in respect of property vested in Treasurers of Charitable Endowments.

7. *Section 14.*—In settling this section we have had regard to the expression of section 226 of the Municipal Corporations Act, 1882 (45 & 46 Vict., cap. 50), to which, and to the cases on which that section was based, our attention was directed by Mr. Collier, the Collector of the 24-Pergunnahs.

8. The other amendments are few and unimportant and do not appear to us to call for remark.

9. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	15th June, 1889.
Fort Saint George Gazette	9th July, 1889.
Bombay Government Gazette	20th June, 1889
Calcutta Gazette	26th June, 1889.
North-Western Provinces and Oudh Government Gazette	22nd June, 1889.
Punjab Government Gazette	20th June, 1889.
Central Provinces Gazette	29th June, 1889.
Burma Gazette	6th July, 1889
Assam Gazette	6th July, 1889.
Coorg District Gazette	1st July, 1889.
Sind Official Gazette	18th July, 1889.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Kanarese	30th July, 1889.
	Tamil	6th August, 1889.
	Telugu	6th August 1889.
	Malayalam	3rd September, 1889.
	Hindustani	17th September, 1889.
Bombay	Marathi	18th July, 1889.
	Gujarathi	18th July, 1889
	Kanarese	25th July, 1889.
Bengal	Bengali	23rd July, 1889.
	Uriya	25th July, 1889
	Hindi	20th August, 1889.
North-Western Provinces and Oudh.	Urdu	13th July, 1889.
Punjab	Urdu	25th July, and 1st and 8th August, 1889.
Burma	Burmese	17th August, 1889.
Assam	Bengali	3rd August, 1889.
Coorg	Kanarese	2nd September, 1889.
Sind	Sindhi	25th July, 1889.

10. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

ANDREW R. SCOBLE.
PHIL. P. HUTCHINS.
D. BARBOUR.
SYUD AMEER HOSSEIN.
DOORGA CHURN LAW.
G. H. P. EVANS.

The 19th February, 1890.

No. II.

A Bill to provide for the Vesting and Administration of Property held in trust for charitable purposes.

WHEREAS it is expedient to provide for the vesting and administration of property held in trust for charitable purposes; It is hereby enacted as follows:—

Title, extent and commencement.

1. (1) This Act may be called the Charitable Endowments Act, *1890*.

(2) It extends to the whole of British India, *inclusive of Upper Burma and British Baluchistan*; and

(3) It shall come into force on the first day of *October*, 1890.

Definition.

2. In this Act "charitable purpose" includes relief of the poor, education, medical relief, and the advancement of any other object of general public utility, but does not include *a purpose which relates exclusively to religious teaching or worship.*

Appointment and incorporation of Treasurer of Charitable Endowments.

3. (1) The Governor General in Council may appoint *an officer* of the Government by the name of his office to be Treasurer of Charitable Endowments for the territories subject to any Local Government.

(2) Such Treasurer shall, for the purposes of taking, holding and transferring moveable or immoveable property *under the authority of this Act*, be a corporation sole by the name of the Treasurer of Charitable Endowments for the territories subject to the Local Government, and, *as such Treasurer*, shall have perpetual succession and a corporate seal, and may sue and be sued in his corporate name.

Orders vesting property in Treasurer.

4. (1) Where any property is held or is to be applied in trust for a charitable purpose, the Local Government, if it thinks fit, may, on application made as hereinafter mentioned, and subject to the *other* provisions of *this section*, order, by notification in the official Gazette, that the property be vested in the Treasurer of Charitable Endowments on such terms *as to the application of the property or the income thereof* as may be agreed on between the Local Government and the person or persons making the application, and the property shall thereupon so vest accordingly.

(2) *When any property has vested under this section in a Treasurer of Charitable Endowments, he is entitled to all documents of title relating thereto.*

(3) *A* Local Government shall not make an order under sub-section (1) for the vesting in *a* Treasurer of Charitable Endowments of any securities for money, except the following, namely :— [Act XI, 1876, s 36: and Act II, 1882, s. 20.]

(*a*) promissory notes, debentures, stock and other securities of the Government of India, or of the United Kingdom of Great Britain and Ireland,

(*b*) bonds, debentures and annuities charged by the Imperial Parliament on the revenues of India;

(*c*) stock or debentures of, or shares in, Railway or other Companies, the interest whereon has been guaranteed by the Secretary of State for India in Council;

(*d*) debentures or other securities for money issued by or on behalf of any local authority in exercise of powers conferred by an Act of *a* legislature established in British India;

(*e*) a security expressly authorised by any order which the Governor General in Council may make in this behalf.

(4) *An order under this section vesting property in a Treasurer of Charitable Endowments shall not require or be deemed to require him to administer the property, or impose or be deemed to impose upon him the duty of a trustee with respect to the administration thereof.*

Schemes for administration of property vested in the Treasurer.

5. (1) *On* application made as hereinafter mentioned, and with the concurrence of the person or persons making the application, *the Local Government, if it thinks fit, may* settle a scheme for the administration of any property which has been or is to be vested in the Treasurer of Charitable Endowments, *and may in such scheme appoint, by name or office, a person or persons, not being or including such Treasurer, to administer the property.* [16 & 17 Vict., c. 137, ss. 54 *et seqq*: 23 & 24 Vict., c. 136, s 2: and 46 & 47 Vict., c. 36, ss. 11 *et seqq*.]

(2) *On application made as hereinafter mentioned, and with the concurrence of the person or persons making the application, the Local Government may, if it thinks fit, modify any scheme settled under this section or substitute another scheme in its stead.*

(3) A scheme settled, *modified or substituted under this section shall, subject to the other provisions of this section*, come into operation on a day to be appointed by the Local Government in this behalf, and shall remain in force so long as the property to which it relates continues to be vested in the Treasurer of Charitable Endowments or until *it has been modified or* another such scheme has been substituted in its stead.

[32 & 33 Vict., c 56, ss. 46 and 47: and 46 & 47 Vict, c. 36, ss. 35 and 36]

(4) Such a scheme, *when it comes into operation,* shall supersede any *decree or* direction relating to the subject-matter thereof *in so far as such decree or direction is* in any way repugnant thereto, and its validity shall not be questioned in any Court, *nor shall any Court give, in contravention of the provisions of the scheme or in any way contrary or in addition thereto, a decree or direction regarding the administration of the property to which the scheme relates.*

[32 & 33 Vict., c. 56, s. 30]

(5) In the settlement of such a scheme effect shall be given to the wishes of the author of the trust so far as they can be ascertained and, in the opinion of the Local Government, effect can reasonably be given to them.

(6) Where a scheme has been settled under this section for the administration of property not already vested in the Treasurer of Charitable Endowments it shall not *come* into operation until the property has become so vested.

Mode of applying for vesting orders and schemes.

6. (1) The application referred to in the two last foregoing sections must be made,—

(a) if the property is already held in trust for a charitable purpose, then by the person acting in the administration of the trust or, where there are more persons than one so acting, then by those persons or a majority of them, and

(b) if the property is to be applied in trust for such a purpose, then by the person or persons proposing so to apply it.

(2) For the purposes of this section the executor or administrator of a deceased trustee of property held in trust for a charitable purpose shall be deemed to be a person acting in the administration of the trust.

Exercise by Governor General in Council of powers of Local Government.

7. (1) The Governor General in Council may exercise all or any of the powers conferred on the Local Government by sections 4 and 5.

(2) When the Governor General in Council has signified to the Local Government his intention of exercising any of those powers with respect to any property, that Government shall not, without his previous sanction, exercise them with respect thereto.

Bare trusteeship of Treasurer.

8. (1) Subject to the provisions of this Act, a Treasurer of Charitable Endowments shall not, as such Treasurer, act in the administration of any trust whereof any of the property is for the time being vested in him under this Act

[16 & 17 Vict., c. 137 s. 52.]

(2) Such Treasurer shall keep a separate account of each property for the time being so vested in so far as *the property* consists of securities for money, and shall *apply the property or the income thereof* in accordance with the provision made in that behalf in the vesting order under section 4 or in the scheme, if any, under section 5, or in both those documents.

[16 & 17 Vict., c. 137 s. 50.]

(3) In the case of any property so vested other than securities for money, such Treasurer shall, subject to any special order which he may receive from the *authority by whose order the property became vested in him,* permit the persons acting in the administration of the trust to have the possession, management and control of the property, and the application of the income thereof, as if the property had been vested in them.

Annual publication of list of properties vested in Treasurer.

9. A Treasurer of Charitable Endowments shall cause to be published annually in the local official Gazette, at such time as the Local Government may direct, a list of all properties for the time being vested in him under this Act and an abstract of all accounts kept by him under sub-section (2) of the last foregoing section.

Limitation of functions and powers of Treasurer.

10. (1) A Treasurer of Charitable Endowments shall always be a sole trustee, and shall not, as such Treasurer, take or hold any property otherwise than under the provisions of this Act or, subject to those provisions, transfer any property vested in him except in obedience to a decree divesting him of the property, or in compliance with a direction in that behalf issuing from the authority by whose order the property became vested in him.

(2) Such a direction may require the Treasurer to sell or otherwise dispose of any property vested in him and, with the sanction of the authority issuing the direction, to invest the proceeds of the sale or other disposal of the property in any such security for money as is mentioned in section 4. sub-section (3), clause (a), (b), (c), (d) or (e), or in the purchase of immoveable property.

(3) *When a Treasurer of Charitable Endowments is divested, by a direction of the Local Government or the Governor General in Council under this section, of any property, it shall vest in the person or persons acting in the administration thereof and be held by him or them on the same trusts as those on which it was held by such Treasurer.*

Provision for continuance of office of Treasurer in certain contingencies.

11. If the office held by *an officer* of the Government who has been appointed to be a Treasurer of Charitable Endowments is abolished or its name is changed, the Governor General in Council may appoint the same or another *officer* of the Government by the name of his office to be such Treasurer, and thereupon the holder of the latter office shall be deemed for the purposes of this Act to be the successor in office of the holder of the former office.

Transfer of property from one Treasurer to another.

12. If by reason of an alteration of the limits of the territories subject to a Local Government, or for any other reason, it appears to the Governor General in Council that any property vested in a Treasurer of Charitable Endowments should be vested in another such Treasurer, he may direct that the property shall be so vested, and thereupon it shall vest in that other Treasurer and his successors as fully and effectually for the purposes of this Act as if it had been originally vested in him under this Act.

Power to frame forms and make rules.

13. The Governor General in Council may frame forms for any proceedings under this Act for which he considers that forms should be provided, and *may* make such rules consistent with this Act as he may deem expedient for—

(*a*) *prescribing the Local Government which is to exercise the powers conferred by this Act in the case of property which is, or is situated, in territories subject to two or more Local Governments,*

(*b*) *prescribing the fees to be paid to the Government in respect of any property vested under this Act in a Treasurer of Charitable Endowments,*

(*c*) *regulating the cases and mode in which schemes or any modifications thereof are to be published before they are settled or made under section 5,*

(*d*) *prescribing the forms in which accounts are to be kept by Treasurers of Charitable Endowments, and the mode in which such accounts are to be audited, and,*

(*e*) *generally, carrying* into effect the purposes *of this Act.*

Indemnity to Government and Treasurer.

14. No suit shall be instituted against the Government in respect of anything done or purporting to be done under this Act, *or in respect of any alleged neglect or omission to perform any duty devolving on the Government under this Act, or in respect of the exercise of, or the failure to exercise, any power conferred by this Act on the Government, nor shall any suit be instituted* against a Treasurer of Charitable Endowments except for divesting him of property on the ground of its not being subject to a trust for a charitable purpose, or for making him chargeable with or accountable for the loss or misapplication of any property vested in him, or the income thereof, where the loss or misapplication has been occasioned by or through his wilful neglect or default.

Saving with respect to Advocate General and Official Trustee.

15. Nothing in this Act shall be construed to impair the operation of section 111 of the Statute 53 George III, Chapter 155, or [4 Moore's I. A. 190.] of any other enactment for the time being in force, respecting the authority of an Advocate General at a presidency to act with respect to any charity, or of sections 8, 9, 10 and 11 of Act No. XVII of 1864 (*an Act to constitute an Office of Official Trustee*) respecting the vesting of property in trust for a charitable purpose in an Official Trustee.

General controlling authority of Governor General in Council.

16. A Local Government shall, in the exercise of its powers under this Act, be subject to the control of the Governor General in Council.

S. HARVEY JAMES,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 22, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT., CAP. 67.

The Council met at Government House on Friday, the 14th February, 1890.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
The Hon'ble Lieutenant-General Sir G. T. Chesney, K.C.B., C.S.I., C.I.E., R.E.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble Sir C. A Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S I.
The Hon'ble Sir D. M. Barbour, K.C S.I.
The Hon'ble Sir Pasupati Ananda Gajapati Razu, K.C.I.E., Mahárájá of Vizianagram.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Charn Laha, C.I.E.
The Hon'ble Maung Ôn, C.I.E., A.T.M.
The Hon'ble Muhammad Ali Khan.
The Hon'ble R. J. Crosthwaite.
The Hon'ble Sir A. Wilson, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C.I.E.

REVENUE RECOVERY BILL.

The Hon'ble MR. CROSTHWAITE moved that the Report of the Select Committee on the Bill to make better provision for recovering certain public demands be taken into consideration. He said:—

"The Bill has not been materially altered in Select Committee, and of the amendments made three only require explanation.

"It has been pointed out that some of the local land-revenue laws contain provisions for the recovery in one district of an arrear of land-revenue which has accrued in another district in the same Province. As the Bill is not intended to interfere with these provisions but merely to supply defects in the law, section 7, clause (*a*), has been amended so as to make it clear that nothing in the Act is to affect the provisions of any other enactment for the time being in force for the recovery of land-revenue or of sums recoverable as arrears of land-revenue.

"The next amendment which I have to notice is also in section 7 of the Bill. The arrest of the defaulter is one of the processes by which an arrear of land-revenue can be recovered, but by section 61 of the Punjáb Municipal Act, 1884, and by section 36 of the Central Provinces Municipal Act, 1889, it is provided that a person shall not be arrested in default of payment of certain taxes which are recoverable as an arrear of land-revenue. This exemption from arrest should not be withdrawn if the defaulter happens to be in a place to which the Act granting the exemption does not extend. We consider also that it is unnecessary to allow a defaulter to be arrested for the recovery in one Province of arrears of municipal taxes which have accrued in another Province. We have, therefore, added to section 7 of the Bill a clause to the effect that nothing in the Act is to be deemed to authorize the arrest of any person for the recovery of any tax payable to a municipal authority.

"The third important amendment is the addition of section 8, by which we have provided for the realization in British India of arrears of land-revenue payable in territories which, though situate beyond British India, are administered by the Governor General in Council. This section will, for instance, enable a Collector in the Berars, if the Act is applied to the Berars, to realize an arrear of land-revenue payable to him by a defaulter who is in the Central Provinces.

"The other amendments made in the Bill by the Select Committee do not call for remark, but misapprehension appears to exist in some quarters as to the meaning of section 3 of the Bill, and it will be as well to say a few words to remove this misapprehension. It has been thought that, on a certificate being received by a Collector in Bengal from a Collector in the North-Western Provinces, the former Collector can realize the arrear without following the procedure prescribed by the law in force in Bengal. I may say that I can see no grounds for apprehending that any such construction can be placed on the section. It says distinctly that the Collector shall, on receiving the certificate, proceed to recover the amount stated therein as if it were an arrear of land-revenue which had accrued in his own district. Now, a Collector cannot recover an arrear of land-revenue which has accrued in his own district except by means of the provisions of the land-revenue law in force in that district. Consequently, the Bengal Collector, on receiving a certificate under section 3 from a Collector in the North-West, will have, in order to recover the arrear, to follow the procedure prescribed by the Bengal Act, VII of 1880. A notice will have to be issued to the defaulter, who will be able, as provided in that Act, to file a petition objecting to the demand. The certificate under section 3 of the Bill merely gives the Collector receiving it power to recover the amount stated therein. If the Collector has to take measures to enforce the payment of the amount, he must proceed in accordance with the law in force in his district."

The Hon'ble RÁJÁ DURGA CHARN LAHA said:—"From the explanations afforded by the Hon'ble Member in charge of the Bill it is quite clear that the chief object of the Bill is the transfer of certificates from one Province to another so as to provide for the speedy collection of arrears of revenue. There was, however, some little misapprehension in certain quarters as to the effect of the Bill. But sub-section (*3*) of section 3, and section 7, clause (*a*), go to show that it is not at all intended to interfere with the practice and procedure which obtain in the Province where the certificate is transferred, and that such certificate will be dealt with in accordance with the law in force in that Province. The Collector on receipt of the transferred certificate has nothing else to do but to proceed in the same way as if the claim had accrued in his own district. Such being the case, I have no objection to offer to the passing of the Bill."

The Hon'ble RAO BAHADUR KRISHNAJI LAKSHMAN NULKAR said:—"Before this Motion is put to the vote I wish to mention that among the suggestions which the Select Committee had before them was one to the effect that section 4, sub-section (*2*), should be so amended as to enable the defaulter to sue for refund, the Collector making the demand for arrears in the Court of the place where the defaulter may have gone or where his property may be found. It appeared to us that such an amendment was calculated rather to defeat the object of this legislation by facilitating a contest against the demand in a Court not ordinarily competent to easily arrive at a just conclusion owing to differences in the fiscal laws of the two places. As the Bill now stands, the Collectors making the demand will be expected to satisfy themselves of the justice of the claim before signing the certificate under section 3, sub-section (*2*), and the Collector of the other district will be expected to give due weight to any just objection against the demand before actually enforcing the same, as he would do 'if it were an arrear of land-revenue which had accrued in his own district' under sub-section (*3*). For these reasons the amendment in question could not be adopted."

The Motion was put and agreed to.

The Hon'ble MR. CROSTHWAITE also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

RAILWAYS BILL.

The Hon'ble MR. SCOBLE presented the Report of the Select Committee on the Bill to consolidate, amend and add to the law relating to Railways in India. He said:—

"As this is a measure of considerable importance, I propose, with Your Lordship's permission, not to take the discussion of the Bill until this day month, the 14th of March."

ACTS VI AND VII OF 1884 AMENDMENT BILL.

The Hon'ble SIR DAVID BARBOUR presented the Report of the Select Committee on the Bill to amend Acts VI and VII of 1884 (*Inland Steam-vessels and Indian Steamships*). He said:—

"In introducing this Bill I explained that its object was to effect two amendments in the existing law. It authorised a Local Government to delegate to a competent person the power of granting a certificate of survey, whether under the Inland Steam-vessels Act or the Indian Steamships Act; and it also provided a penalty for the offence of carrying in an inland steam-vessel passengers in excess of the number specified in the certificate of survey as that which the vessel was fit to carry.

"These provisions have been retained by the Select Committee, which also thought it expedient to make a few other amendments of the law of a simple nature, and to which there is practically no opposition.

"Provision has been made under the Inland Steam-vessels Act for the grant of a certificate of service to persons who have served as masters, engineers or engine-drivers of steam-vessels before 1st April, 1890.

"This certificate of service will have the same effect as a certificate of competency granted under the Act after examination, and the object of the provision is to protect the interests of persons who have proved their competency by actual service in the past without compelling them now to undergo an examination.

"Authority is also given to Local Governments to make rules for the protection of passengers in inland steam-vessels, and to require a sufficient supply of drinking-water to be provided, and the prices of passenger-tickets to be printed or otherwise denoted on such tickets. In some cases a supply of fresh water need not be carried, as it could always be obtained alongside the vessels, and for certain voyages the prices of tickets vary in such manner as to prevent them from being denoted on the tickets; such questions can therefore be more

correctly dealt with under rules to be made by the Local Governments concerned than by positive provisions in an Act of the Legislature.

"Doubts have been raised whether a fee can be levied for a second survey under the Act, when the master or owner of the vessel or ship is dissatisfied with the results of the first survey. The Select Committee has inserted such provisions in the Bill as will remove all doubt regarding the legality of levying the fee for a second survey, whether the second survey be made under the Inland Steam-vessels Act or the Indian Steamships Act."

ACTS XVII OF 1864, X OF 1865, II OF 1874 AND V OF 1881 AMENDMENT BILL.

The Hon'ble MR. SCOBLE moved that the Report of the Select Committee on the Bill to amend Acts XVII of 1864 (*Official Trustee*), X of 1865 (*Indian Succession*), II of 1874 (*Administrator General*) and V of 1881 (*Probate and Administration*) be taken into consideration. He said:—

"I so fully stated the objects of this Bill when I presented the Report of the Select Committee a fortnight ago that I need not now detain the Council by any lengthened exposition. The changes in the law proposed by the Bill are mainly administrative. Some will come into operation on the occurrence of vacancies in the offices of Administrator General and Official Trustee of Bengal: others will take effect at once. It is proposed, as the Council will remember, eventually to divide the Presidency of Bengal, which now practically includes the whole of British India except the Presidencies of Madras and Bombay, into Provinces having Calcutta, Allahabad, Lahore and Rangoon for their respective centres, and to appoint for each such Province an officer in whom the two offices of Administrator General and Official Trustee will, or may, be combined. It will rest with the Government of India to determine at the proper time the exact manner in which this re-distribution shall be carried out, and its object will be, in any new arrangement, to ensure that the services of these officers shall be made available in the manner likely to be most convenient to the public, without any diminution of the security which attaches to the offices as at present constituted.

"The immediate changes proposed by the Bill are to place Upper Burma under the charge of the Administrator General of Bengal, who already includes Lower Burma in his domain; and to place British Baluchistan in the charge of the Administrator General of Bombay, who already exercises like functions in the adjoining Province of Sind. The Bill further proposes to give a High Court power to fix a higher remuneration for an Official Trustee in regard to existing trusts than the rate of commission fixed by Act XVII of 1864, which is found to be so low as to prevent the acceptance of such trusts in many cases; and to allow a District Judge to employ the property of a deceased person which has come into his hands in paying certain necessary expenses. Finally, the Bill affords a long-needed relief to Indian executors and administrators by enabling them to remit any balance in their hands to the legal representative of a deceased's estate in the country of his domicile, for distribution among the persons entitled thereto outside British India.

"I think the Council will agree with me that these are all objects of practical utility, which only need to be stated to commend themselves for adoption."

The Motion was put and agreed to.

The Hon'ble MR. SCOBLE also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

FOREST BILL.

The Hon'ble MR. HUTCHINS presented the Report of the Select Committee on the Bill to amend the Indian Forest Act, 1878, the Burma Forest Act, 1881, and the Upper Burma Forest Regulation, 1887. He said:—

"When I introduced this Bill I explained at some length the nature and objects of the several provisions it contains. The Bill has not been materially altered in Committee, and I propose to reserve such further observations and

explanations as may be required until I move that the Bill be taken into consideration by the Council."

CENTRAL PROVINCES CIVIL COURTS ACT, 1885, AMENDMENT BILL.

The Hon'ble MR. CROSTHWAITE presented the Report of the Select Committee on the Bill to amend the Central Provinces Civil Courts Act, 1885. He said :—

"This measure is, as I explained on a former occasion, intended to facilitate the disposal of the business of the Civil Courts in the Central Provinces by providing that the rule contained in sections 16 and 32 of the Provincial Small Cause Courts Act, 1887, as to the exclusive jurisdiction of Small Cause Courts, shall not prevent the distribution of business between the ordinary Civil Courts and Courts exercising Small Cause Court powers.

"No amendments have been made in the Bill by the Select Committee."

INDIAN FACTORIES ACT, 1881, AMENDMENT BILL.

The Hon'ble MR. SCOBLE moved that the Bill to amend the Indian Factories Act, 1881, be referred to a Select Committee consisting of the Hon'ble Mr. Hutchins, the Hon'ble Rájá Durga Charn Laha, the Hon'ble Sir Alexander Wilson, the Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar and the Mover.

The Motion was put and agreed to.

ACTS I OF 1859, VII OF 1880 AND V OF 1883 AMENDMENT BILL.

The Hon'ble SIR DAVID BARBOUR moved for leave to introduce a Bill to amend Acts I of 1859 (*Merchant Seamen*), VII of 1880 and V of 1883 (*Indian Merchant Shipping*) He said :—

"The changes in the law which are proposed do not involve any question of principle, and are in fact merely such improvements in minor matters as experience of the working of the Acts to which I have referred shows to be necessary or expedient. A very brief explanation of the changes which it is proposed to make will, therefore, be sufficient.

"Under the law as it now stands, crews serving in a foreign-going ship on a running agreement must in some cases be discharged at a port in India other than that at which they have agreed to be discharged, although the vessel is proceeding to the latter port and although such discharge is opposed to the wishes both of the master and the crew. It is proposed to make it lawful, with the sanction of the shipping-master, to renew the agreement for the voyage to the port originally contemplated as the port of discharge.

"If the shipping-master should require the master of the vessel to renew the agreement for the voyage to the port of discharge and the master of the vessel refuses to do so, the expense of subsistence of the crew and the cost of their passage to the port of discharge are made a charge against the ship.

"Provision is also made in the present Bill to indemnify the State against expenditure incurred in relieving lascars left abroad by foreign vessels and in returning them to India. This provision is not from a financial point of view of any great importance, but if an agreement has been made for the return of a lascar to India and the master of a vessel discharges such lascar at a foreign port, even with the lascar's consent, it is only reasonable that any cost which is thereby imposed on the State should be recoverable under the law.

"It is also proposed that all wreck found outside the local limits of the authority of a Receiver of Wrecks but brought within such limits shall be delivered to the Receiver. This is an amendment of the Indian Merchant Shipping Act, 1880, which is obviously necessary.

"The definition of the word 'coast' in the Indian Merchant Shipping Act, 1883, is also amended so as to make it include the coasts of creeks and tidal rivers, and provision is made for giving to a Local Government power to convene a Court of Investigation for inquiry into a casualty which has occurred within the jurisdiction of, or been reported to, another Local Government.

Several failures of justice have occurred owing to the want of this provision, and it is convenient that it should be possible to hold the investigation at a place where the witnesses and parties to it may happen to be.

"It has been found to be expedient that the Government of Bombay should have power to delegate to the Resident at Aden authority to order an investigation into a shipping casualty in accordance with sections 7 and 8 of the Act of 1883, and the necessary provision is made in the present Bill.

"Authority is also given to Courts of Investigation under the Merchant Shipping Act of 1883 to cancel or suspend local certificates of competency or service. These Courts have authority to cancel or suspend Board of Trade and Colonial certificates, and they should possess the same power in regard to local certificates."

The Motion was put and agreed to.

The Hon'ble SIR DAVID BARBOUR also introduced the Bill.

The Hon'ble SIR DAVID BARBOUR also moved that the Bill and Statement of Objects and Reasons be published in the Gazette of India in English, and in the Fort St. George Gazette, the Bombay Government Gazette, the Calcutta Gazette and the Burma Gazette in English and in such other languages as the Local Governments think fit.

The Motion was put and agreed to.

PREVENTION OF CRUELTY TO ANIMALS BILL.

The Hon'ble MR. HUTCHINS moved that the Hon'ble Rájá Durga Charn Laha be added to the Select Committee on the Bill for the Prevention of Cruelty to Animals.

The Motion was put and agreed to.

The Council adjourned to Friday, the 21st February, 1890.

S. HARVEY JAMES,
Secretary to the Govt. of India,
Legislative Department.

FORT WILLIAM;
The 18th February, 1890.

SUPPLEMENT TO

The Gazette of India.

No. 8.] CALCUTTA, SATURDAY, FEBRUARY 22, 1890

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

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GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, February 10th, 1890.

The week under review has been exceptionally dry even for this exceptionally dry season. The meteorological conditions which during the whole of this cold weather have been associated with fine dry weather have been very strongly marked during a large part of the present week, with the result that the returns exhibit an absence of rain which is unpreceded since the weekly reports have been instituted

There has been some unsteadiness in the pressure distribution and the winds. The chart of the 4th showed a large high pressure area overlying the greater part of the northern and central divisions of India and a second high pressure area over the Upper Assam Valley. From these two high pressure areas readings decreased and were relatively low over the Bay and off the West Coast. The decrease was, however, very slight and pressure was fairly uniform. There was a moderately general westerly and north-westerly current down the Gangetic plain, but elsewhere the directions were variable and there were numerous calms. On the 5th a slight change in the distribution had occurred in the north-west of India. A rapid barometric fall had taken place in the Indus Valley and a low pressure area was apparently approaching that region from Baluchistan. This depression affected the winds over a large part of North-Western India. South-easterly winds were blowing on the hills and there was a fairly general indraught towards the depression from all surrounding regions. On the 6th the disturbance, which proved to be comparatively slight, lay over the south of the Punjab, Upper Sind and the west of Rajputana. It was still accompanied by feeble cyclonic winds in its neighbourhood and by a moderate amount of cloud in the

North-West. Very slight snow had fallen at Quetta and a few flakes fell at Murree during the day. By the morning of the 7th the disturbance had completely disappeared and what may be described as the characteristic distribution of the present season was re-established. Between the morning of the 7th and the morning of the 9th pressure rose quickly in the North-West, while it remained relatively steady in the south: hence considerable barometric gradients were established—more particularly over Sind, Guzerat and Central India, and the winds of the anticyclonic circulation which prevailed were strong in some places. On the 10th the barometer fell somewhat in the North-West and gradients were slightly reduced, but the winds still blue strongly.

Temperature.—The recovery of temperature, from the cold period prevailing during the closing days of January, which had commenced last week, has continued during the week under review. The excess has been most marked over the north-western and central divisions of the country and most strongly marked at the hill stations on the Himalayas. The warmest day of the week was the 9th when every province except Madras reported an excess of temperature.

The following table shows the variations of the mean temperature of the present and of the past week from the average:—

PROVINCES.	Difference of mean temperature of last week from the normal.	Difference of mean temperature of present week from normal.
	°	°
Burma	+1·7	+0·8
Bengal	−3·1	−3·9
North-Western Provinces	−2·6	+0·7
Punjab	−0·6	+2·2
Bombay	+0·9	+1·6
Central Provinces	−2·9	+2·2
Guzerat and Central India	−0·7	+0·8
Sind and Rajputana	−0·9	+1·9
Madras	−0·7	+0·2

These figures show that relatively to the normal there has been a rise of temperature in all Provinces except Burma, greatest in the Central Provinces, and least in Madras. Both the Central Provinces and the Punjab on the mean of the week have been 2° warmer than usual, and the Punjab, Bombay and Burma have been abnormally warm on every day of the week. The Central Provinces, Sind and Rajputana had only one day colder than usual, while Bengal had only two warmer, and the latter province remained cool for the time of year.

Rain.—The telegraphic returns of the Daily Weather Reports show that snow fell at Quetta on the 6th and at Murree on the 7th, while rain occurred at Darjeeling on the 8th. These falls are, however, supplemented in the rainfall telegrams by the record of slight showers at Budlada in Hissar (Punjab South), in Hazara (Punjab North-west) and at Mandla in the Central Provinces. In all cases the showers were very slight and the net result shows that two divisions, *viz.*, Punjab South and the Central Provinces (Central) show a mean fall for the week of 0·01″ and that the whole of the other divisions report no rainfall.

Province.	Division.	Rainfall data for week ending 10th February, 1890.			Rainfall data from October 15th to 10th February, 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 10th February.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
Burma	Tenasserim	0	0·16	—0.16	19·70	5·33	+270
	Lower Burma	0	0·07	—0·07	8·38	6·28	+ 33
	Central do.	0	0·04	—0·04	7·06	4·25	+ 66
	Upper do.	0	?	?	3·80	?	?
	Arakan	0	0	0	7·59	5·83	+ 30
Bengal and Assam	Eastern Bengal	0	0·25	—0·25	8·23	5·04	+ 63
	Assam (Surma)	0	0·16	—0·16	5·61	4·59	+ 22
	Do. (Brahmaputra)	0	0·24	—0·24	2·93	4·07	— 28
	Deltaic Bengal	0	0·38	—0·38	10·30	4·05	+154
	Central do.	0	0·20	—0·20	3·74	3·22	+ 16
	North do.	0	0·04	—0·04	1·26	3·20	— 61
	Orissa	0	0·23	—0·23	15·48	6·53	+137
	Chutia Nagpur	0	0·26	—0·26	3·00	3·01	0
	Behar (South)	0	0·14	—0·14	0·55	2·55	— 78
	Do. (North)	0	0·08	—0·08	0·61	2·18	— 72
North-Western Provinces and Oudh.	North-Western Provinces (East)	0	0·08	—0·08	1·23	1·92	— 36
	Oudh (South)	0	0·05	—0·05	0·05	1·49	— 97
	Do. (North)	0	0·13	—0·13	0·12	1·57	— 92
	North-Western Provinces (Central)	0	0·07	—0·07	0·01	1·37	— 99
	North-Western Provinces (West)	0	0·06	—0·06	0·08	1·14	— 93
	North-Western Provinces (Submontane)	0	0·17	—0·17	0·46	2·23	— 79
Punjab	Punjab (South)	0·01	0·05	—0·04	0·17	1·34	— 87
	Do. (Central)	0	0·18	—0·18	0·32	1·76	— 82
	Do. (Submontane)	0	0·29	—0·29	0·36	2·92	— 88
	Do. (Hill Districts)	0	0·68	—0·68	2·07	6·89	— 70
	Do. (North-west)	0	0·53	—0·53	0·59	4·25	— 86
	Do. (West)	0	0·19	—0·19	0·15	1·29	— 88
Bombay and Malabar Coast Districts (Madras).	Malabar	0	0·01	—0·01	12·52	11·91	+ 5
	Madras (South Central)	0	0·02	—0·02	7·21	12·75	— 43
	Coorg	0	0	0	12·76	9·12	+ 40
	Mysore	0	0	0	3·03	4·62	— 33
	Konkan	0	0·01	—0·01	4·90	2·36	+109
	Bombay Deccan	0	0	0	5·10	3·84	+ 33
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0	0	0	1·26	3·37	— 63
Central Provinces and Berar.	Berar	0	0·01	—0·01	3·14	3·22	— 3
	Central Provinces (West)	0	0·06	—0·06	2·95	2·09	+ 41
	Do. (Central)	0.01	0·11	—0·10	1·73	2·11	— 18
	Do. (East)	0	0	0	1·97	1·86	+ 6
Bombay (North)	Guzerat	0	0·02	—0·02	0·02	0·60	— 97
	Kattiawar	0	0·04	—0·04	0	0·38	—100
	Sind	0	0·07	—0·07	0·01	0·66	— 98
Rajputana and Central India.	Central India (East)	0	0·02	—0·02	0·13	1·41	— 91
	Rajputana (East), Central India (West)	0	0·01	—0·01	0	0·77	—100
	Rajputana (West)	0	0	0	0	0·49	—100
Madras	East Coast (North)	0	0·03	—0·03	12·85	9·27	+ 39
	Do. (North)(a)	0	?	?	9·45	?	?
	Hyderabad (South)	0	0·02	—0·02	2·71	2·40	+ 13
	Madras (Central)	0	0	0	5·06	4·69	+ 8
	East Coast (Central)	0	0	0	10·77	15·37	— 30
	Do. (South)	0	0·05	—0·05	11·90	18·37	— 35
	Madras (South)	0	0·23	—0·23	4·80	14·52	— 67

W. L. DALLAS,
Assistant Meteorological Reporter to the Government of India.

SIMLA, *14th February, 1890.*

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 15th February.*—No rain. Crops generally good, but withering in parts of Nellore, Chingleput, South Arcot, Tanjore, Madura, Tinnevelly, Coimbatore and Salem. Paddy blighted in parts of North Arcot and Tinnevelly; cotton affected by northerly winds in Tinnevelly. Prices steady. Prospects generally fair.

Bombay.—*For week ending 19th February.*—Rain in two talukas of Sind. Standing crops middling or indifferent in parts of Deccan for want of moisture; blighted in parts of Karachi, Hyderabad and Dharwar; damaged by frost, insects or locusts in parts of Karachi and Shikarpur; otherwise satisfactory. Opium in Baroda fair.

Bengal—*For week ending 18th February.*—No rain. Weather becoming warm. General prospects continue satisfactory. All *rabi* crops in good condition and generally very hopeful, but a little rain still required in places in South Behar and East Bengal. Mustard and pulses being gathered. Sugarcane harvest in progress. Poppy reported on favourably, except in the Hajipore Subdivision, where the crop will be much below the average. Collection of opium begun in some places. Tobacco crop promises well. Spring rice being transplanted and doing well. Ploughing for early rice and jute proceeding in some districts. Prices almost stationary.

North-Western Provinces and Oudh.— *For week ending 19th February.*—Light local showers have fallen in the Kumaon and Saharanpur districts only and frost continues to damage the *rabi*. Irrigated crops including poppy doing well; other crops have suffered from want of rain. There is no deficiency in food stocks, but prices are somewhat unsteady.

Punjab.—*For week ending 19th February*—Rain in all districts except Hissar, Delhi, Amballa and Multan Prices are rising in seven and stationary in six districts. Sowings of extra *rabi* in progress; ploughings for *kharif* have commenced in Lahore. Crops are suffering for want of rain in most districts. Locusts appeared in Amritsar and Shahpur, but damaged the crops in former district only. Fodder sufficient in all districts except Jullundur, Sialkot and parts of Multan where it is scarce.

Central Provinces.—*For week ending 19th February.*—Weather warm and rather cloudy. Prospects of *rabi* crops continue fair but outturn on light soils in some districts will be reduced from want of winter rains. Prices remain steady.

Burma.— *For week ending 15th February.*—No rain fell in either Upper or Lower Burma. In the Hanthawaddy district the damage done by recent rain is calculated at about one-tenth; 2 or 3 per cent. of grain wetted has been dri d again and is fit for local consumption. The price of paddy has fallen in four and risen in three districts. In Upper Burma prices show no fluctuations except in Sagaing where a fall is noticeable and in Yamethin where a slight rise has taken place. The food supply is sufficient throughout the province.

Assam.—*For week ending 19th February.*—Weather seasonable. Slight rain in some districts. Gathering of mustard, pressing of sugarcane and ploughing for early rice continue. Tea doing well.

Mysore and Coorg.—*For week ending 19th February.*—In Mysore the crops and prospects are good. Sowing operations still continued in parts. Outturn of harvests favourable. No material change in prices.

There are no standing crops in Coorg.

Berar and Hyderabad.—*For week ending 19th February.*—Weather temperate in Berar. Cotton-picking completed. *Rabi* in good condition. Harvesting commenced. Threshing of *jowari* and other *kharif* crops nearly finished. Land under preparation for ensuing season. Fodder sufficient. Prices stationary.

No rain at Hyderabad. Sowing of *tabi* crops continues. *Rabi* crops thriving. Prices stationary.

Central India.—*For week ending 19th February.*—Wheat crops in Pathari and Maksudungarh in Bhopal Agency reported slightly damaged for want of moisture. Opium crop good. No other material changes since last report.

Rajputana.—*For week ending 19th February.*—Agricultural operations satisfactory except in Kerowli. Standing crops good but rain needed in Bhurtpore. Slight damage by frost in Kotah, Harowtee and Kerowli. Agricultural stock good. Pasturage or fodder sufficient except in Marwar and Dholepore. Prices rising in Meywar, Harowtee and Kerowli and steady elsewhere.

Nepal.—*For week ending 13th February.*—Slight showers fell during the week. Weather foggy and cold in the morning and cloudy at times during the day. Land is being prepared for summer potatoes.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first ten months of the official year 1889-90, and of the eighteen preceding years.

(IN THOUSANDS OF RUPEES.)

YEAR.	FOR THE TEN MONTHS, APRIL TO JANUARY.																									YEAR.
	BENGAL.				BOMBAY.				SINDH.				MADRAS.				BURMA.				TOTAL BRITISH INDIA.					
	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	Total Import Revenue.	Export Revenue.	Total Revenue.	
1871-72	8,81	61,03	20,58	90,42	5,40	39,86	3,69	48,95	1,01	1,11	1,72	3,84	3,14	10,40	11,51	25,05	1,32	3,56	13,64	18,52	19,68	1,15,96	1,35,64	51,14	1,86,78	1871-72
1872-73	9,95	57,90	22,76	90,61	4,65	37,28	2,98	44,91	89	1,04	1,73	3,66	3,23	10,13	9,25	22,61	2,51	4,21	23,24	29,96	21,23	1,10,56	1,31,79	59,96	1,91,75	1872-73
1873-74	8,86	56,58	18,46	83,90	5,39	39,74	3,13	48,26	1,11	85	1,02	2,98	3,20	11,79	11,47	26,46	2,70	4,05	18,25	25,00	21,26	1,13,01	1,34,27	52,33	1,86,66	1873-74
1874-75	9,76	65,37	15,03	90,16	5,63	40,48	3,68	49,79	95	76	1,25	2,96	3,10	11,38	11,09	25,57	3,12	5,74	11,68	20,54	22,56	1,23,73	1,46,29	42,73	1,89,02	1874-75
1875-76	10,49	62,56	15,89	88,94	5,92	36,48	4,01	46,41	1,13	90	1,08	3,11	3,65	11,58	9,40	24,63	3,12	4,21	20,07	27,40	24,31	1,15,73	1,40,04	50,45	1,90,49	1875-76
1876-77	10,84	54,88	15,17	80,89	6,93	35,18	94	43,05	1,23	65	25	2,13	4,49	10,10	5,88	20,47	3,47	4,43	15,25	23,15	26,96	1,05,24	1,32,20	37,49	1,69,69	1876-77
1877-78	12,12	68,56	16,89	97,57	7,19	41,50	99	49,68	1,61	79	40	2,80	4,75	7,87	1,85	14,47	4,10	5,22	12,01	21,33	29,77	1,23,94	1,53,71	32,14	1,85,85	1877-78
1878-79	10,99	55,12	16,48	82,59	7,20	38,47	1,88	47,55	1,60	52	23	2,35	4,62	7,98	3,80	16,40	5,51	5,78	16,09	27,38	29,92	1,07,87	1,37,79	38,48	1,76,27	1878-79
1879-80	10,33	50,89	11,32	72,54	7,98	33,47	1,90	43,35	2,64	62	25	3,51	4,28	7,71	6,43	18,42	5,71	5,73	18,99	30,43	30,94	98,42	1,29,36	38,89	1,68,25	1879-80
1880-81	10,89	50,57	12,41	73,87	7,24	46,61	2,07	55,92	4,10	1,06	21	5,37	4,39	8,86	6,38	19,63	3,98	6,81	22,70	33,49	30,60	1,13,91	1,44,51	43,77	1,88,28	1880-81
1881-82	10,88	45,03	14,51	70,42	8,41	40,14	1,53	50,08	3,17	1,09	32	4,53	4,18	8,20	3,95	16,33	5,89	6,73	26,24	38,86	32,53	1,01,19	1,33,72	46,55	1,80,27	1881-82
1882-83	11,82	14	15,42	27,38	8,49	−1,01*	1,53	9,01	2,87	4	49	3,40	4,46	4	3,14	7,64	6,54	7	31,09	37,70	34,18	—72*	33,46	51,67	85,13	1882-83
1883-84	12,03	24	15,79	28,06	8,96	48	1,30	10,74	3,08	4	46	3,58	4,19	7	4,63	8,89	6,43	12	23,96	30,51	34,69	95	35,64	46,14	81,78	1883-84
1884-85	10,48	29	11,48	22,25	9,03	39	1,66	11,08	3,28	5	50	3,83	4,02	6	4,12	8,20	6,39	5	16,71	23,15	33,20	84	34,04	34,47	68,51	1884-85
1885-86	11,17	26	13,28	24,71	9,89	48	1,08	11,45	3,57	6	76	4,39	4,20	10	3,06	7,36	5,26	6	26,33	31,65	34,09	96	35,05	44,51	79,56	1885-86
1886-87	11,52	39	10,89	22,80	10,23	46	1,36	12,05	4,44	9	80	5,33	5,41	17	4,31	9,89	8,13	13	23,36	31,62	39,73	1,24	40,97	40,72	81,69	1886-87
1887-88	10,72	43	14,31	25,46	11,96	47	1,74	14,17	4,02	6	68	4,76	8,37	9	3,75	12,21	7,53	2	24,11	31,66	42,60	1,07	43,67	44,59	88,26	1887-88
1888-89	12,40	5,37	13,32	31,09	12,42	3,28	1,35	17,05	4,62	68	42	5,72	8,83	87	4,28	13,98	7,35	78	16,38	24,51	45,62	10,98	56,60	35,75	92,35	1888-89
1889-90	11,98	7,77	11,10	30,85	13,17	2,90	1,73	17,80	4,72	57	55	5,84	8,58	73	5,44	14,75	6,98	1,87	27,42	36,27	45,43	13,84	59,27	46,24	1,05,51	1889-90

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE,
STATISTICAL BRANCH;
Calcutta, 15th February, 1890.

E. J. SINKINSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLIII OF 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N B—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Week ending 2nd February, 1889 — Total mean length open.	Receipts. Total	Receipts. Per mile open	Week ending 1st February, 1890. — Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Total Receipts from 1st April 1888 to 2nd February, 1889 — Total.	Per mile open per week	Total Receipts from 1st April 1889 to 1st February, 1890. — Total.	Per mile open per week	Total Increase in 1889-90	Total Decrease in 1889-90.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
8th Feb., 1890	East Indian (a)	1,526	9,78,218	641	1,526	8,79,288	576	3,69,40,537	550	3,66,82,862	547		2,57,675
8th ditto	Patna-Gya	57	8,015	141	57	8,676	152	4,08,024	162	4,24,182	169	16,158	
..	Sindia	75	8,584	114	..	(b)	.	3,01,599	91	(b)			3,01,599
1st Feb., 1890	Rajputana-Malwa	1,664	4,18,253	251	1,672	3,77,000	225	1,55,84,307	213	1,62,06,347	222	6,22,040	...
8th ditto	Bengal Nagpur (c)	293	53,189	182	419	(d)75,126	179	13,81,633	158	(d)16,13,333	116	2,31,700	...
8th ditto	Southern Mahratta (e)	854	72,680	85	978	88,647	91	33,35,038	89	34,89,524	88	1,54,486	...
8th ditto	Ditto Mysore Section	140	10,262	73	296	19,842	67	4,89,762	80	8,10,229	70	3,20,467	...
8th ditto	Indian Midland	374	(f)45,342	121	746	(g)79,894	107	(f)7,04,783	99	(g)27,81,391	91	20,76,608	...
1st ditto	Villupuram-Guntakal, Nellore Branch	83	4,470	54	83	4,638	56	2,05,211	56	2,08,308	57	3,097	...
1st ditto	Bareilly-Pilibhit	36	1,639	46	36	2,361	66	74,220	49	90,181	60	15,961	...
	TOTAL	5,102	16,00,652	314	5,813	15,35,472	264	5,94,25,114	282	6,23,06,357	256	28,81,243	...
	State Lines worked by Government												
1st Feb., 1890	North-Western (h)	2,386	3,56,576	149	2,370	4,90,536	207	2,15,17,837	205	2,42,95,021	234	27,77,184	...
1st ditto	Oudh and Rohilkhand	692	1,36,608	197	692	1,60,146	231	56,89,005	187	65,00,495	213	8,11,490	...
1st ditto	Bengal Central	125	11,643	93	125	14,770	118	6,04,503	110	6,31,795	115	27,292	
1st ditto	Warora Coal	45	18,809	418	45	16,130	358	7,15,297	370	6,05,160	337	..	50,137
1st ditto	Eastern Bengal	673	1,91,803	285	747	2,37,430	318	91,81,398	310	97,32,715	305	5,51,317	...
8th ditto	Nalhati	27	2,138	79	27	1,823	68	84,690	71	84,507	71		183
8th ditto	Tirhoot	273	28,016	105	273	57,704	211	13,80,627	125	17,25,108	150	3,38,481	
1st ditto	Lucknow-Sitapur-Sitaramau	105	7,199	69	105	9,303	89	2,18,535	47	2,88,447	62	69,912	...
1st ditto	Jorhat	31	887	29	30	1,029	34	51,872	38	51,599	39	..	273
1st ditto	Cherra-Companyganj	7	195	28	7	303	43	7,696	25	9,965	32	2,269	...
1st ditto	Burma (i)	441	1,03,271	234	553	1,24,841	226	26,13,689	152	39,03,703	165	12,90,014	..
	TOTAL	4,805	8,57,745	179	4,974	11,14,015	224	4,20,71,149	201	4,78,88,315	220	58,17,166	...
	Lines worked by Guaranteed Companies												
1st Feb., 1890	Madras	840	1,53,472	183	840	1,84,764	220	71,49,973	193	77,59,048	211	6,09,075	...
1st ditto	South Indian	654	95,034	140	654	1,15,718	177	46,34,953	161	48,03,587	170	2,23,034	
1st ditto	Great Indian Peninsula (j)	1,447	9,72,075	672	1,447	8,86,686	613	3,47,94,579	529	2,96,74,998	469	...	51,19,581
1st ditto	Bombay, Baroda and Central India (k)	461	2,86,204	621	461	2,44,000	529	1,06,31,069	524	1,05,82,047	523	...	49,022
	TOTAL	3,402	15,07,385	443	3,402	14,31,168	421	5,72,10,574	382	5,28,79,680	354	..	43,30,894
	GRAND TOTAL (GUARANTEED AND STATE)	13,309	39,65,782	298	14,189	40,80,655	288	15,87,06,837	278	16,30,74,352	267	43,67,515	...
	GROSS ESTIMATED EXPENSES		.	...	..	...		8,29,98,750	146	8,53,70,014	140	23,71,258	...
	NET RECEIPTS	.	..	...	...	.		7,57,08,081	132	7,77,04,338	127	19,96,257	...
	Assisted Companies.												
8th Feb., 1890	Tárakeshwar	22	5,407	245	22	5,358	244	2,31,258	239	2,28,342	237	..	2,916
25th Jan., 1890	Dibru-Sadiya		...	...	...	(l) . .	...	(m)3,61,848	108	(n)3,87,299	115	25,451	. .
8th Feb., 1890	Bengal and North-Western	376	38,167	102	376	49,270	131	18,49,638	112	19,43,698	118	94,060	...
1st Feb., 1890	Rohilkhand-Kumaun	67	4,021	60	67	4,181	62	2,90,077	103	3,16,402	112	26,325	
	TOTAL	465	47,595	102	465	58,809	126	27,32,821	114	28,75,741	121	1,42,920	
	Native States.												
1st Feb., 1890	His Highness the Nizam's Guaranteed	310	49,693	160	354	56,657	160	14,98,531	115	19,79,491	128	4,80,960	..
1st ditto	His Highness the Gaekwar's	59	4,191	71	59	2,640	45	1,17,118	45	1,14,291	44	...	2,827
1st ditto	His Highness the Gaekwar's Viramgam Mehsana-Vadnagar	27	939	35	27	900	33	38,549	40	43,705	37	5,156	...
1st ditto	Bhávanagar-Gondal-Junágarh-Porbandar	224	28,812	129	329	30,655	93	9,00,730	102	10,81,147	86	1,80,417	.
1st ditto	Morvi	68	2,892	43	94	5,062	54	1,38,743	46	1,58,559	51	19,816	.
1st ditto	Jodhpore	124	7,631	62	124	6,800	55	2,92,990	54	2,91,377	54		1,619
	TOTAL	812	94,158	116	987	1,02,714	104	29,80,667	85	36,68,570	91	6,81,903	..

(a) Includes the Dildárnagar-Ghárípur State Railway.
(b) Included with Indian Midland Railway.
(c) Includes the Katni-Umaria Branch.
(d) Includes the Asansol-Chakradharpur Section of the Bengal-Nágpur Railway.
(e) Includes the Bellary-Kistna State Railway
(f) Includes the Bhopal-Itarsi State Railway.
(g) Includes the Sindia and Bhopal-Itarsi State Railways
(h) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.
(i) Includes the Toungoo-Mandalay extension
(j) Includes the Dhond-Manmád, Khamgaon and Amraoti State Railways.
(k) Includes the Patri Branch.
(l) Return not received.
(m) Total receipts from 1st April 1888 to 26th January 1889.
(n) Total receipts from 1st April 1889 to 25th January 1890

CALCUTTA,
The 20th February, 1890.

M. C. BRACKENBURY, *Major, R.E.,*
Under-Secretary.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 1st HALF OF JANUARY 1890.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Burma—																										
Tenasserim—																										
Mergui	...	...	...	...	11 1	11 1	11 11	11 11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	14 9	14 9
Tavoy	...	...	...	...	13 0	13 12	15 12	15 12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399 3	399 3	16 3½	16 3½
Moulmein and Amherst	7 14	7 14	...	...	9 11	9 11	12 2	12 2	...	...	...	...	...	...	...	...	10 2	10 2	12 2	12 2	...	...	220 0	220 0	20 8	20 8
Pegu (deltaic)—																										
Pegu	...	...	...	...	8 14	8 14	10 14	10 14	...	...	...	...	...	...	...	...	11 2	11 2	...	...	...	...	143 0	143 0	14 3	14 3
Rangoon	11 2	11 2	...	...	10 6	11 2	11 2	12 4	...	...	...	...	...	...	...	...	16 0	13 0	...	...	...	...	250 0	250 0	14 9	14 9
Thôngwa	...	...	...	...	10 5	10 5	12 4	12 4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150 0	150 0	14 4	14 4
Bassein	...	...	...	...	13 4	12 7	16 0	16 1	...	...	...	...	...	...	...	...	9 7	9 7	...	...	...	...	198 7	213 4	17 8	17 8
Pegu (inland)—																										
Shwegyin	...	...	...	...	7 15	7 15	8 14	8 9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	250 0	250 0	14 2	14 2
Tharrawaddy	...	...	...	...	11 7	11 7	13 5	13 5	...	...	...	...	...	...	...	...	11 7	11 7	...	...	8 2	8 2	450 0	450 0	14 0	14 0
Henzada	...	...	...	...	11 0	11 0	15 10	15 10	...	...	...	...	...	...	...	...	9 8	9 8	...	...	...	...	183 8	183 8	17 11	17 11
Prome	12 2	12 2	...	...	13 4	11 3	18 3	17 2	...	...	...	...	...	...	...	...	10 6	10 6	...	...	9 6	9 6	167 9	167 9	14 3	14 3
Toungoo	...	...	...	...	9 2	9 2	12 13	12 13	...	...	...	...	...	...	...	...	9 7	9 7	...	...	...	...	200 0	200 0	14 1	14 1
Thayetmyo	9 9	10 5	...	...	14 0	13 5	17 4	14 8	...	...	...	...	...	...	...	...	10 11	10 11	28 3	28 3	...	...	392 0	490 0	11 3	11 3
Upper Burma—																										
Mandalay	11 5	12 5	...	...	11 5	10 7	12 5	11 10	...	...	...	...	...	...	...	...	8 0	8 4	16 11	14 10	7 12	8 9	64 0	60 0	20 0	16 13
Arakan—																										
Sandoway	...	...	...	...	21 9	19 10	30 13	27 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	469 11	469 11	24 0	24 0
Kyaukpyu	...	...	...	...	16 0	15 1	17 7	16 14	...	...	...	...	...	...	...	...	6 0	6 0	...†	...	...	...	340 0	340 0	21 0	21 0
Akyab	...	...	...	...	14 8	14 8	18 0	18 0	...	...	...	...	...	...	...	...	10 4	10 0	...	...	8 8	8 8	180 0	180 0	16 0	16 0
Assam—																										
Surma—																										
Sylhet	11 8	10 4	...	...	10 0	10 0	13 8	16 0	...	...	...	...	...	...	...	...	11 8	14 0	...	...	...	...	108 0	108 0	9 4	9 4
Cachar	8 0	9 8	...	...	10 0	12 8	14 0	16 0	...	...	...	...	...	...	...	...	12 8	13 8	...	...	...	...	80 0	80 0	9 0	9 8
Khási and Jaintiá Hills	...	...	...	...	7 8	5 8	8 8	7 0	...	...	...	...	...	...	...	...	8 8	8 0	16 0	16 0	...	...	100 0	100 0	6 8	7 0
Garo Hills	...	...	...	...	6 0	6 0	12 0	12 0	...	...	...	...	...	...	...	...	9 0	9 0	...	...	...	...	160 0	160 0	6 7	6 7
Brahmaputra—																										
Goálpara	18 0	1[illegible] 0	...	...	7 0	7 0	14 0	13 [illegible]	...	...	...	...	...	...	...	...	13 0	13 0	...	...	18 0	16 0	80 0	80 0	9 0	9 0
Kámrup	10 0	10 0	...	...	8 0	8 0	20 0	16 0	...	...	...	...	...	...	...	...	12 8	12 8	...	...	...	...	160 0	160 0	9 0	9 8
Darrang	7 0	7 0	...	...	16 0	14 0	20 0	18 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	150 0	150 0	9 0	9 0
Nowgong	8 0	8 0	...	...	9 8	9 8	16 0	18 0	...	...	...	...	...	...	...	...	8 0	8 0	...	...	...	...	120 0	120 0	8 0	8 0
Sibságar	...	...	...	...	6 8	6 8	16 [illegible]	20 0	...	...	...	...	...	...	...	...	11 0	11 0	...	...	...	...	120 0	120 0	8 8	8 0
Lakhimpur	9 0	8 0	...	...	8 0	8 0	14 [illegible]	14 0	...	...	...	...	...	...	...	...	12 0	12 0	10 0	10 0	...	...	160 0	160 0	8 0	8 0

Chittagong Hill Tracts	...	..	...	...	10 0	10 0	11 6	11 6	...	.	...	..	...	...	...	...	...	...	...	...	...	...	320 0	320 0	8 0	8 0
Hill Tipperah	6 0	6 0	..	...	8 0	8 0	14 0	16 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	8 0	8 0	..	...	8 0	8 0
Nágá Hills	...	...	...	...	4 8	4 8	10 0	11 0	...	...	...	...	...	...	...	...	4 0	4 0	...	...	...	...	80 0	80 0	4 0	4 0
Eastern—																												
Backergunge	...	...	...	...	13 5	14 4	16 0	16 0	...	...	...	...	...	...	...	...	15 3	15 8	...	...	...	...	120 0	120 0	10 10	10 0
Noakholly	.	...	...	...	16 0	15 0	18 0	17 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	7 0	7 0	...	...	9 0	9 0
Chittagong	11 0	11 0	...	...	11 0	8 0	15 11	16 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	..	100 0	100 0	9 0	9 0
Tipperah	11 7	10 7	...	...	10 0	10 0	16 0	16 0	...	...	...	...	...	...	...	...	13 14½	13 14½	...	...	8 6¾	8 6¾	...	...	8 14	8 14
Dacca	13 0	13 0	16 0	16 0	14 0	13 0	16 0	16 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	14 0	14 0	160 0	160 0	9 4	9 4
Mymensingh	10 0	10 0	...	...	10 0	9 0	12 12	14 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	13 0	14 0	...	...	9 0	9 0
Deltaic—																												
Khoolna	...	...	...	...	14 0	11 8	16 0	16 0	...	...	...	...	...	...	...	...	13 0	12 0	...	...	..	...	160 0	160 0	9 0	8 0
24-Pergunnahs	14 8	13 0	16 0	16 0	9 0	7 8	16 8	16 0	...	...	...	...	...	...	5 0	4 0	18 13	16 0	...	...	19 0	18 0	100 0	100 0	10 1	10 0
Midnapore	13 0	13 0	...	...	12 8 to 14 0	12 8	16 8 to 18 8	17 0	...	...	..	...	...	...	...	...	16 0	15 0 to 17 0	...	...	13 8	13 8	160 0	160 0	10 3	10 3
Howrah	...	...	...	..	9 8	9 8	14 0	14 0	...	...	...	...	...	...	.	...	17 0	16 12	...	...	13 8	13 4	100 0	100 0	9 2	9 2
Calcutta	13 6	13 4	16 9	16 10	8 11	8 10	13 8	13 8	19 4	17 3	14 0	13 0	...	...	16 0	15 11	16 4	16 2	18 10	18 5	16 7	16 7	100 0	100 0	10 0	10 0
Hooghly	13 0	13 0	...	...	8 0	8 0	12 0	12 0	...	...	...	...	...	..	...	...	16 0	16 0	..	...	11 0	11 0	120 0	120 0	9 0	9 0
Nuddea (Kishnaghur)	15 0	15 0	17 12	17 12	10 10½	10 10½	13 4	12 7	...	...	...	...	...	...	...	...	20 0	18 14	...	...	18 14	16 0	...		9 2	9 2
Jessore	13 5	13 5	..	...	9 0	9 0	16 0	16 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	16 0	16 0	160 0	160 0	9 2	9 2
Furreedpore	12 0	12 0	12 0	12 0	10 0	11 0	14 0	15 0	..	...	...	...	...	...	...	...	11 0	11 0	15 0	15 0	11 0	11 0	120 0	120 0	9 0	9 0
Central—																												
Bankoora	14 8	14 8	14 0	14 0	17 0 New.	15 0	21 0 New.	19 0	...	...	...	...	...	...	...	...	16 0	15 8	28 0	26 0	16 8	16 8	280 0	280 0	10 0	10 0
Burdwan	13 8	14 8	*	*	15 0	12 0	16 5	15 12	...	...	...	...	...	...	...	...	18 0	18 0	*	*	24 0	20 0	100 0	100 0	10 0	10 2
Beerbhoom	15 8	15 8	...	...	12 0	12 0	15 0	15 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	12 0	12 0	160 0	160 0	10 8	10 8
Moorshedabad	16 0	16 0	..	...	15 8	12 0	17 0	15 8	...	...	...	...	...	...	...	...	21 0	21 0	...	...	19 0	19 0	200 0	200 0	10 12	10 12
Sonthal Pergunnahs	13 4	14 0	...	...	12 0	12 0	17 0	18 0	...	...	...	...	...	...	...	...	16 0	16 0	25 0	27 0	20 0	20 0	200 0	200 0	9 0	9 4
Pubna	13 8	12 0	...	...	7 4	7 8	15 14	16 8	...	...	...	...	...	...	...	...	15 0	15 0	...	...	15 8	16 8	200 0	200 0	8 ½	8 11½
Bogra	Best 13 5 Com. 16 8	Best 12 0 Com 15 12	...	...	12 0	12 0	19 8	18 12	...	...	...	...	...	...	...	...	14 4	13 8	...	...	..	...	90 0	90 0	9 0	8 13
Rajshahye	15 0	15 12	18 12	19 8	13 8	13 8	15 12	15 12	...	...	...	...	...	...	...	...	18 0	18 0	...	...	17 4	17 0	240 0	240 0	9 9	9 0
Maldah	18 0	18 0	...	...	12 0	9 0	17 0	16 0	...	...	...	...	...	...	...	...	18 0	16 0	...	...	...	...	160 0	160 0	9 0	9 0
Northern—																												
Rungpore	14 8	13 5	..	..	9 6	10 0	14 8	13 5	...	...	...	...	...	...	...	...	14 8	13 5	...	...	9 6	10 5	100 0	100 0	8 14	8 8
Dinagepore	17 4	17 8	16 0	14 8	15 8	15 8	19 0	19 0	...	...	...	...	...	...	...	...	15 0	14 8	...	...	..	.	160 0	160 0	9 8	9 8
Jalpaiguri	13 0	13 0	16 0	16 0	8 0	8 0	17 0	16 0	...	...	...	...	...	...	...	...	13 0	13 0	..	..	13 0	13 0	128 0	128 0	9 0	9 0
Darjeeling	10 0	11 0	10 0	10 0	5 0	5 0	12 0	12 0	...	...	...	...	13 0	13 0	...	...	10 0	10 0	18 0	21 0	8 0	8 0	120 0	120 0	7 0	8 0
Orissa—																												
Pooree	11 13	13 2	...	...	15 12	14 7	22 10	22 10	...	...	...	...	...	...	..	...	15 12	17 1	...	...	14 7	15 12	80 0	80 0	11 13	11 13
Cuttack	11 13	13 2	...	...	10 8	10 8	19 11	19 11	...	...	...	...	...	...	...	...	14 7	15 2	...	...	14 7	14 7	80 0	80 0	11 0	11 0
Balasore	15 0	15 0	13 0	13 0	13 0	12 0	19 0	18 0	...	...	...	...	...	...	...	...	14 0	14 0	...	...	..	...	160 0	140 0	10 0	9 8
Chota-Nagpur—																												
Singhbhoom	10 0	10 0	20 0	20 0	16 0	16 0	20 0	20 0	...	...	...	...	...	...	...	...	10 0	10 0	32 0	32 0	12 0	12 0	240 0	200 0	7 0	7 0
Manbhoom	13 5	13 5	... *	...	15 0	13 0	22 0	22 0	...	...	...	...	...	...	...	...	16 0	15 8	32 0	32 0	19 0	18 0	200 0	200 0	9 2	9 2
Lohardugga	12 8	Red. 11 12	13 0	12 0	17 0	18 0	Ordny 19 8 Coarse. 22 0	20 0	...	...	...	...	38 0	40 0	...	...	14 0	13 8	40 0	32 0	15 4	15 8	130 0	130 0	8 4	8 8
Hazáribágh	13 0	14 0	12 0	12 0	10 0	10 0	18 0	20 0	...	...	...	...	27 0	30 0	...	...	16 0	16 0	21 0	24 0	15 0	17 0	320 0	320 0	8 0	8 0

* Not sold.

† Maize R1-10-0 per 100 cobs.

RETAIL PRICES FOR THE 1st HALF OF JANUARY 1890—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts	Wheat		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Bengal—*continued.*																										
Behar, south—																										
Monghyr	18 10	17 5	21 0	21 0	13 2	12 1	16 13	16 4	...	...	...	...	...	...	...	15 3	23 1	22 5	24 2	24 2	17 13	17 13	147 0	147 0	9 11	9 11
Gya	16 8	16 8	23 0	20 0	10 0	10 0	17 0	17 0	...	...	...	...	...	...	15 0	15 0	20 0	19 0	...	...	19 0	18 0	160 0	200 0	9 2	9 2
Patna	Red. 17 6 / White. 15 8	17 4 / 15 8	24 0	24 0	10 8	10 8	18 0	18 0	22 0	22 0	...	...	27 0	24 0	19 0	19 8	23 0	22 8	23 0	22 8	21 0	20 0	130 0	130 0	10 0	9 8
Shahabad	16 0	16 0	22 0	22 0	9 8	9 0	17 0	17 0	21 0	21 0	...	...	...	...	...	...	20 8	22 0	...	...	20 0	19 0	140 0	140 0	10 0	10 0
Behar, north—																										
Purneah	20 0	20 0	...	...	18 0	17 0	19 0	19 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	16 0	16 0	130 0	130 0	9 8	10 0
Bhágalpur	14 11	16 6	20 3	20 3	12 0	12 0	17 10	17 11	...	..	...	...	...	...	...	...	20 3	20 3	22 11	22 11	17 11	17 11	164 0	176 12	10 1	10 1
Durbhunga	15 6	17 0	20 12	19 0	17 9	14 8	20 4	19 8	...	...	...	...	28 8	29 8	...	18 4	23 0	26 0	24 8	24 0	18 8	18 0	160 0	180 0	10 0	10 0
Mozufferpore	14 0	14 0	20 0	20 0	12 0	10 0	18 0	18 0	...	...	...	...	...	...	...	...	18 8	19 0	22 8	24 0	8 0	18 0	160 0	160 0	10 0	10 0
Sarun	16 0	16 4	20 0	22 0	8 8	8 8	15 8	15 10	...	...	...	...	23 0	23 8	13 0	14 8	20 8	21 3	21 0	21 14	19 0	19 8	160 0	160 0	9 8	9 8
Chumparun	13 0	13 0	...	20 0	9 0	9 0	18 8	18 0	...	...	...	...	...	28 8	...	...	22 0	22 0	24 0	24 8	17 0	17 8	160 0	160 0	9 8	9 8
N.-W. Provinces—																										
Eastern—																										
Mirzapur	13 8	13 0	18 0	18 0	8 0	9 0	14 0	16 0	20 0	20 0	18 0	18 0	20 0	20 0	20 0	15 0	19 0	18 0	21 0	22 0	19 0	22 0	100 0	100 0	10 0	10 0
Benares	14 6	14 10	19 12	19 4	9 12	10 5	15 7	15 11	21 2	19 0	18 11	18 11	13 0	13 9	11 8	12 8	19 8	19 0	21 11	20 10	19 8	19 0	140 0	120 0	9 9	10 2
Ghazipur	14 10	13 8	18 10	18 11	7 2	8 8	11 0	11 0	19 5	19 5	17 5	14 3	29 10	29 10	20 0	19 5	18 10	15 5	19 5	19 6	18 10	19 6	154 0	194 6	10 0	10 6
Jaunpur	13 0	12 8	18 8	18 0	7 0	7 0	13 0	14 0	21 0	19 0	...		...	25 0	...	...	20 0	23 0	16 0	19 0	18 0	18 0	140 0	140 0	11 0	8 6
Allahabad	14 0	13 8	19 12	19 8	7 0	7 0	11 0	11 0	24 0	23 0	19 0	19 0	22 0	23 0	24 0	24 0	19 0	19 0	20 0	20 0	20 0	20 0	90 0	100 0	10 0	10 0
Central—																										
Bánda	16 0	15 8	20 0	24 0	8 0	7 8	16 0	12 0	26 0	30 0	23 0	23 0	...	...	...	...	23 0	24 0	...	...	14 0	14 8	160 0	160 0	11 0	11 0
Fatehpur	14 8	14 8	21 8	21 0	10 8	13 4	15 0	15 0	23 12	25 12	21 8	22 0	...	...	...	...	23 0	22 8	24 0	..	25 4	25 0	160 0	160 0	10 12	10 12
Hamirpur	16 0	16 0	23 8	21 14	9 0	9 0	13 0	15 0	24 8	25 8	21 14	20 8	...	...	...	...	25 0	25 0	...	...	28 10	..	140 0	140 0	11 4	11 8
Jalaun	17 0	17 0	22 0	22 0	9 0	9 0	10 0	10 0	24 0	25 0	21 0	21 0	15 0	15 0	16 0	16 0	25 0	25 0	18 0	18 0	24 0	24 0	140 0	140 0	10 0	10 0
Cawnpore	16 4	16 8	23 8	23 0	8 12	8 8	13 0	12 8	24 8	24 0	23 8	22 0	...	30 0	28 0	30 0	25 8	25 0	26 4	26 0	24 8	24 0	140 0	140 0	12 0	12 0
Etáwah	17 0	17 0	24 0	24 0	6 0	6 0	12 0	12 0	24 4	24 0	22 8	22 4	20 0	20 0	20 0	20 0	28 0	27 8	30 0	30 0	27 0	27 0	120 0	120 0	11 0	11 0
Farukhabad	16 0	16 0	24 0	22 8	6 8	6 8	10 8	10 0	20 8	20 0	20 8	20 0	...	...	...	23 0	28 8	30 0	...	28 0	27 0	26 8	140 0	120 0	10 4	11 0
Mainpuri	17 12	17 4	24 12	24 4	4 8	4 12	8 0	13 0	21 4	21 8	21 0	...	..	...			27 4	27 2	27 4	26 4	29 12	26 12	160 0	160 0	11 12	11 4
Etah	17 4	17 12	24 4	23 0	7 8	7 8	11 8	11 0	20 0	19 8	19 0	18 12	26 0	29 0	10 0	11 0	25 0	28 0	28 0	27 0	21 8	20 0	120 0	120 0	11 0	11 0
Western—																										
Lalitpur	16 8	18 8	22 0	24 0	9 0	9 0	12 8	12 8	27 0	30 0	15 0	16 0	28 0	28 0	20 0	20 0	20 0	23 0	32 0	36 0	13 0	13 8	160 0	160 0	10 8	10 4
Jhánsi	18 12	19 0	26 12	26 12	8 0	8 0	12 4	11 8	25 12	26 4	22 0	21 8	...	...	..	...	24 4	24 12	30 0	30 0	26 4	26 4	180 0	180 0	10 8	10 8
Agra	15 8	15 0	21 0	21 0	5 0	5 0	9 0	9 0	20 0	20 0	19 0	19 0	...	...	17 0	17 0	22 0	22 0	23 0	23 0	17 8	17 8	100 0	100 0	11 8	11 8
Muttra	15 8	15 0	21 0	21 0	7 8	7 8	11 8	11 8	21 0	21 0	18 0	18 0	...	...	8 0	8 0	22 8	23 0	23 0	23 0	28 0	28 0	100 0	100 0	12 0	12 0
Aligarh	16 12	16 6	23 0	22 8	5 8	5 6	10 8	10 4	21 0	20 0	20 8	19 8	...	...	16 0	16 0	24 8	24 0	26 0	25 8	30 0	27 0	120 0	120 0	11 4	11 4
Bulandshahr	18 0	18 2	24 0	24 8	7 0	7 0	11 0	11 0	22 0	22 0	18 0	18 8	...	..	16 0	10 0	24 12	25 0	23 4	23 12	20 0	20 0	120 0	120 0	11 4	11 4
Meerut	16 12	17 0	26 0	26 0	5 8	5 8	14 0	12 0	22 8	24 8	19 8	19 0	14 0	15 0	14 0	15 0	22 8	23 0	22 8	24 0	25 8	25 0	100 0	100 0	11 4	11 4
Sub-montane—																										
Ballia	15 8	15 8	19 4	18 0	9 6	9 6	16 12	15 8	18 0	18 0	18 0	18 0	21 13	21 0	13 0	13 0	20 8	20 8	20 8	20 8	19 4	19 4	155 0	155 0	10 6	10 6
Azamgarh	14 0	14 0	19 3	19 3	8 14	8 14	15 8	15 8	...	...	...	...	...	...	11 13	...	18 1	18 1	20 10	20 10	14 12	14 12	177 8	177 8	10 8	10 8
Gorakhpur	13 [illegible]	13 8	18 14	18 14	9 0	9 0	14 13	16 3	...	...	...	...	19 12	19 12	14 6	14 6	19 12	19 12	18 14	18 [illegible]	19 12	19 12	140 0	140 0	10 0	10 0
Basti	15 0	16 0	16 0	20 [illegible]	8 [illegible]	8 0	26 0	28 0	14 0	14 0	..	...	12 0	14 0	8 0	8 [illegible]	19 8	20 0	20 0	20 0	21 0	21 0	140 0	160 0	9 8	9 8
Sháhjahánpur	17 8	17 8	26 8	27 0	8 8	8 [illegible]	17 8	17 8	23 0	23 0	24 0	22 8	32 0	32 0	31 0	32 0	27 8	27 8	28 0	28 0	26 0	27 0	140 0	140 0	11 0	11 0
Budaun	17 4	17 8	26 0	28 8	6 0	6 0	15 0	15 0	22 0	22 8	20 8	19 12	...	...	...	...	28 0	28 8	...	...	31 0	31 0	192 0	192 0	11 4	11 4
Bijnór	16 6	17 4	30 0	30 0	12 8	12 8	16 4	16 4	...	...	20 0	20 0	...	...	...	...	24 6	24 8	30 0	25 0	26 4	27 0	160 0	150 0	10 14	10 14

Bareilly	14 9	15 5	22 8	23 2	6 3	6 4	13 2	14 6	22 3	22 8	19 6	18 12	...	22 8	16 4	16 4	22 3	21 14	25 0	25 0	17 8	17 8	112 8	112 8	10 0	10 0
Moradabad	16 8	17 3	26 0	26 0	8 0	8 0	15 4	15 4	27 0	27 8	21 0	21 4	...	...	21 0	21 0	23 0	24 8	27 0	27 8	25 0	26 4	150 0	150 0	11 12	11 12
Tarai	15 0	16 14	32 8	33 12	8 12	8 12	15 0	15 0	26 4	30 0	21 4	22 8	...	...	22 8	22 8	22 0	23 12	25 0	27 8	26 4	27 8	100 0	100 0	10 0	10 0
Bijnor	16 14	16 5	24 12	25 14	11 4	11 13	14 1	14 1	...	...	18 9	19 2	...	...	...	..	22 8	23 1	...	*	24 12	24 12	135 0	135 0	10 11	11 0
Muzaffarnagar	17 10	18 2	27 8	28 10	6 9	6 9	13 5	12 11	24 5	24 4	19 12	19 12	17 10	17 10	15 5	16 8	23 2	24 4	25 5	25 13	14 4	15 6	132 0	132 0	11 3	11 4
Saháranpur	14 8	17 3	24 11½	25 13	8 9	8 9½	11 13	11 13	22 9	26 13½	22 9	23 10½	23 12½	26 13½	22 9	26 13½	23 10½	24 11½	24 11½	25 13	17 3	19 5½	129 0	129 0	11 4½	11 4½
Dehra Dun	15 8	16 8	27 0	30 0	6 8	6 8	11 8	11 8	20 0	22 0	20 0	20 0	24 0	26 0	...	...	21 8	22 0	20 0	22 0	18 0	16 0	160 0	160 0	10 0	10 4
Kumaun	11 0	11 8	14 0	14 0	10 0	10 0	11 0	11 0	...	...	...	...	17 0	16 0	16 0	18 0	12 8	13 0	16 0	16 0	9 0‡	10 0‡	120 0	160 0	7 0	7 0
Garhwál	21 8	21 8	23 12	23 12	9 0	7 8	14 0	14 0	...	...	...	...	29 0	29 0	...	...	11 0	11 0	...	...	8 8	8 8	180 0	180 0	8 0	8 0
Oudh—																										
Southern—																										
Partabgarh	14 12	15 0	21 8	23 0	14 0	14 0	15 10	15 0	21 5	23 0	19 10	20 0	26 0	...	...	...	21 5	22 0	...	...	14 5‡	14 0‡	180 0	180 0	9 13	9 8
Sultanpur	15 8	15 0	21 8	21 8	9 0	9 0	15 8	15 8	20 0	20 0	16 0	16 0	36 0	36 0	20 0	20 0	24 8	26 0	16 0	16 0	20 0	20 0	160 0	160 0	11 0	11 0
Rae-Bareli	16 0	16 0	21 0	21 0	7 0	7 0	14 8	14 0	22 0	21 0	21 0	22 0	22 0	26 0	16 8	20 0	25 8	25 0	20 0	20 0	24 8	24 0	180 0	180 0	10 0	10 9
Unao	15 0	15 0	21 0	21 0	8 0	8 0	15 0	15 0	22 0	22 0	21 8	21 8	23 0	23 0	16 0	16 0	25 0	25 0	27 0	27 0	17 0	17 0	160 0	160 0	11 0	11 0
Lucknow	15 4	15 4	21 0	21 0	6 0	6 0	13 0	13 4	20 8	21 8	21 0	21 8	25 0	25 0	22 0	22 0	21 0	21 8	20 8	22 0	23 0	23 0	120 0	110 0	10 8	10 8
Hardoi	17 0	17 8	25 0	26 0	7 0	7 0	14 0	14 0	23 4	25 0	24 0	23 0	...	...	...	...	27 0	28 0	27 0	28 0	16 0	16 0	160 0	160 0	10 8	10 8
Northern—																										
Fyzabad	14 14	15 2	20 8	20 0	10 10	10 8	14 8	14 8	20 0	20 0	20 8	20 4	21 0	22 0	18 8	19 0	22 0	21 12	21 8	22 0	21 4	21 8	120 0	120 0	10 0	10 0
Barabanki	14 4	15 4	20 0	23 0	10 0	10 0	12 0	13 0	20 0	23 4	18 0	20 0	23 0	25 0	19 0	20 0	22 0	23 0	21 0	23 2	23 4	23 12	120 0	120 0	10 4	10 4
Gonda	16 4	16 4	18 0	18 0	11 12	11 4	14 4	14 0	20 0	19 8	20 0	19 8	20 0	24 0	16 0	16 0	22 0	21 4	23 8	23 8	20 8	21 0	200 0	200 0	10 12	10 12
Bahraich	16 8	16 0	21 0	21 0	11 0	11 0	13 0	13 0	25 0	25 0	19 0	20 0	30 0	32 0	...	14 0	22 0	21 0	25 0	25 0	23 0	23 0	160 0	160 0	10 8	10 0
Sitapur	17 0	17 8	26 0	26 0	8 0	8 0	18 0	18 0	25 0	24 8	24 8	25 0	27 0	27 0	27 0	27 0	28 0	27 0	23 0	24 0	25 8	23 8	160 0	160 0	10 12	10 12
Kheri	17 6	17 8	26 0	26 0	8 0	8 0	18 0	18 0	25 8	26 0	25 0	26 0	36 0	36 0	16 0	16 0	25 0	25 0	29 0	30 0	25 0	27 0	140 0	140 0	10 8	10 8
Rajputana—																										
Eastern—																										
Partabgarh	13 12	14 6	15 0	15 0	6 14	7 8	10 6	11 4	21 14	23 12	15 0	15 0	...	...	...	...	18 12	18 12	25 0	26 4	21 14	20 0	...	...	12 7	13 3
Bánswára	15 10	15 0	16 4	15 0	8 9	7 8	17 8	16 4	...	...	..	..	...	...	...	...	17 8	17 8	35 14	40 0	...	16 0	...	...	10 0	10 0
Meywar (Oodeypore)	11 5½	11 11½	15 3¾	15 10	9 6	7 9	9 12½	8 9½	17 3	15 10	13 4½	11 11½	*Nil*	*Nil*	12 8	11 11½	14 1	14 1	17 15½	17 3	10 5	10 2½	160 0	160 0	9 6	8 15¾
Sirohee	13 0	12 8	18 0	19 0	6 4	5 12	7 0	6 0	20 0	16 0	17 0	16 0	...	...	20 0	19 0	15 0	15 0	19 8	19 0	11 0	11 0	160 0	160 0	12 0	12 0
Erinpura	15 0	14 8	20 8	20 8		...	8 0	8 0	20 8	20 8	17 14	17 14	...	...	...	...	18 11	18 11	20 3		...	...	260 0	260 0	12 0	12 0
Ajmere	13 0	13 0	21 0	21 0	3 0	3 0	6 0	8 0	23 0	22 0	19 0	19 0	...	...	...	...	19 8	19 8	22 8	22 8	...	...	80 0	80 0	12 0	12 0
Abu	12 4	12 4	16 8	16 0	5 12	5 12	7 0	7 0	.	..	14 4	14 4	...	...	...	...	15 4	15 10	18 8	18 12	10 0	10 0	..	...	11 0	11 0
Kishengurh	15 4	15 0	23 0	22 0	9 4	9 0	10 0	10 0	23 8	25 0	20 0	19 0	...	...	...	...	19 12	20 8	23 12	22 8	...	...	...	...	13 0	13 0
Boondee	22 8	23 0	31 0	32 0	8 0	7 8	8 8	8 0	30 0	28 8	15 0	15 0	...	...	...	...	28 8	29 0	28 0	28 8	...	...	160 0	160 0	10 8	10 8
Kotah	19 0	19 0	20 0	20 0	6 8	6 8	7 0	7 0	27 8	27 8	16 8	16 8	...	...	...	..	27 8	27 8	20 0	20 0	15 0	15 0	240 0	240 0	10 0	10 0
Jhallawar	17 5½	17 7	26 8	25 14	6 6½	6 6½	8 14	8 14	23 9	23 9	16 1	16 1	...	...	14 6	14 6	25 4½	24 15	25 7	26 9	10 3	10 3	175 0	175 0	9 12	9 12
Tonk	17 8	17 9	26 4	26 12	10 2	10 2	10 6	10 8	27 12	26 14	24 0	21 11	...	...	..		20 4	20 2	22 6	22 14	..	...	100 0	80 0	11 2	11 3
Jeypore	15 0	15 4	21 12	23 0	4 12	4 12	7 12	7 12	13 0	23 12	20 4	20 12	15 0	...	...	15 0	20-0 to 20 12	20-0 to 21 4	13 8	24 0	26 0	26 0	118 0	115 0	12 0	12 0
Kerowlee	15 0	16 9	21 4	20 10	11 4	10 0	12 8	12 9	20 0	19 6	17 8	17 8	...	...	18 12	18 12	21 4	20 0	.	...	27 8	27 0	210 0	240 0	11 4	11 4
Dholpur	14 12	14 9	21 14	21 8	9 0	9 0	12 13	12 8	20 11	20 9	19 7	18 13	...	...	13 8	13 8	22 8	22 11	..	.	30 1	29 13	90 0	90 0	11 8	11 8
Bhurtpore	15 6	15 2	22 0	21 0	7 12	7 12	9 4	9 4	19 4	19 4	18 8	17 10	...	...	10 4	10 4	22 0	21 8	21 0	21 8	25 8	26 0	240 0	240 0	11 8	11 12
Alwur	16 2	16 6	23 7	23 2	7 12	7 12	9 11	9 11	22 8	22 8	19 10	19 5	...	...	11 9	12 1	22 14	22 14	24 2	23 13	35 0	35 0	200 0	200 0	12 8	12 8
Deoli Cantonment	17 12	17 4	29 0	28 12	4 0	4 0	7 0	7 0	27 12	26 4	25 12	23 8	...	...	...	..	21 1	21 4	..	.	...	...	220 0	220 0	11 12	11 8
Nusseerabad Cantonment	15 8	15 8	23 1	23 0	7 8	7 8	8 8	8 8	24 9	23 0	18 8	18 8	...	...	10 0	10 0	19 9	19 12	24 12	23 13½	12 8	12 8	90 0	86 14	12 8	12 8
Hilly Tracts of Meywar	12 0	12 8	13 0	13 0	..	..	14 0	15 0	...	...	..	..	...	...	...	...	12 0	12 0	22 0	22 0	...	...	‖	†	11 0	11 0
Balmer	12 10	11 6	...	.	5 0	5 0	6 12	6 12	...	...	17 4	17 14	...	...	...	...	13 0	13 0	..	...	...	...	260 0	260 0	13 0	12 12
Anadra	13 4	13 0	17 8	17 0	6 4	6 0	8 0	8 0	...	...	14 8	14 0	...	...	...	...	16 0	15 8	20 0	21 0	10 0	10 0	...	...	12 0	12 0
Shahpoora	17 8	17 8	25 4	25 8	8 0	8 0	12 0	12 0	27 0	26 12	22 0	20 0	...	...	...	...	19 0	18 12	27 0	27 0	...	...	160 0	160 0	11 6	11 6
Western—																										
Jodhpore	14 6	14 6	18 12	18 12	6 4	6 4	7 8	7 8	20 0	20 0	18 2	17 8	...	...	...	...	17 8	17 8	15 0	18 12	...	...	...	...	12 13	12 13
Jeysulmere	11 4	11 0	...	...	8 6	8 6	10 6	10 6	17 0	16 12	14 0	13 12	...	...	...	...	12 0	11 10	...	...	...	...	...	..	21 0	21 0
Bickaneer	13 5	13 5	...	...	2 14	2 14	6 8	6 8	...	...	19 0	18 10½	...	...	...	...	18 2	19 0	...	...	8 0	8 0	100 0	100 0	12 8	12 8
Central India—																										
Indore	15 0	15 0	14 0	14 0	7 8	7 8	8 0	8 8	27 0	28 0	19 0	18 4	*	*	*	*	17 8	18 0	37 0	41 0	16 8	14 0	90 0	90 0	10 8	10 8
Neemuch Cantonment	14 12	14 8	20 10	20 0	7 0	7 0	9 8	9 8	26 0	25 0	19 0	18 0	...	...	...	...	19 1	19 6	28 0	26 11	24 0	24 0	180 0	140 0	12 0	12 0
Bagheikhand (Sutna)	15 8	16 0	20 0	20 0	8 0	8 0	15 0	15 0	22 12	26 0	19 0	21 0	...	...	...	...	19 0	19 8	...	...	20 0	20 0	160 0	150 0	10 8	10 8
Goona	22 8	22 8	15 0	15 0	7 0	7 0	7 4	7 4	32 0	32 0	...	15 0	...	...	...	...	30 0	30 0	32 0	32 0	...	...	200 0	200 0	10 0	10 0
Gwalior	15 0	14 14	19 15	19 8	7 12	6 6	9 9	7 10	19 0	19 0	17 4	17 4	...	...	9 1	9 1	14 8	14 8	19 15	19 15	15 0	14 8	145 0	126 14	10 4	10 4

* Not sold. † Nine pies per bundle. ‡ For husked grain. § Unhusked rice. ‖ Eight and a half pies per bundle.

RETAIL PRICES FOR THE 1st HALF OF JANUARY 1890—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch	S. Ch	S. Ch.	S. Ch	S. Ch	S Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch	S. Ch	S. Ch.	S. Ch.	S Ch	S. Ch	S. Ch	S. Ch	S. Ch.	S. Ch	S. Ch.	S. Ch	S Ch	S. Ch.	S. Ch.	S. Ch.
Punjab—																										
Southern—																										
Hissar	19 0	16 0	25 0	27 0	...	...	11 0	10 0	25 0	24 0	23 0	23 0	†	†	†	†	27 0	27 0	18 0	17 0	†	†	120 0	90 0	11 0	11 0
Ferozepore	19 0	19 0	38 0	34 0	...	...	10 0	10 0	24 0	32 0	29 0	28 0	†	†	20 0	20 0	31 0	32 0	32 0	32 0	11 0	11 0	100 0	100 0	12 0	12 0
Montgomery	18 0	18 0	28 0	28 0	...	...	10 0	10 0	26 0	22 0	20 0	20 0	‡	‡	32 0	28 0	26 0	25 0	28 0	26 0	12 0	12 0	200 0	200 0	11 0	11 0
Central—																										
Gurgaon	17 0	16 0	25 0	25 0	...	...	10 0	10 0	25 0	25 0	20 0	19 0	†	†	†	†	24 0	23 0	24 0	24 0	20 0	20 0	130 0	130 0	11 0	11 0
Delhi	17 0	17 0	24 0	24 0	...	...	12 0	12 0	22 0	22 0	20 0	20 0	†	†	13 0	13 0	23 0	23 0	23 0	24 0	26 0	25 0	80 0	80 0	11 0	11 0
Rohtak	18 0	17 0	24 0	24 0	...	...	12 0	12 0	23 0	23 0	20 0	20 0	†	†	16 0	16 0	24 0	24 0	20 0	16 0	20 0	20 0	120 0	120 0	10 0	10 0
Karnál	17 0	17 0	27 0	26 0	...	...	11 0	12 0	25 0	25 0	20 0	19 0	22 0	22 0	18 0	18 0	25 0	25 0	26 0	26 0	21 0	21 0	160 0	160 0	10 8	10 8
Lahore	19 0	19 0	36 0	36 0	...	...	11 0	11 0	32 0	32 0	18 0	18 0	‡	‡	22 0	22 0	27 0	29 0	31 0	31 0	12 0	12 0	85 0	85 0	12 0	12 0
Sub-montane—																										
Umballa	18 0	18 0	26 0	23 0	...	...	11 0	10 0	25 0	20 0	22 0	20 0	20 0	20 0	9 0	9 0	26 0	27 0	25 0	27 0	20 0	20 0	130 0	130 0	11 0	11 0
Ludhiana	20 0	25 0	32 0	34 0	...	...	12 0	12 0	26 0	27 0	24 0	23 0	†	†	20 0	20 0	28 0	28 0	29 0	31 0	14 0	14 0	110 0	110 0	11 8	11 8
Jullundur	20 0	21 0	28 0	32 0	...	...	8 0	8 0	24 0	24 0	20 0	20 0	*	*	20 0	20 0	27 0	28 0	28 0	28 0	*	*	90 0	90 0	11 0	12 0
Hoshiárpur	21 0	21 0	28 0	28 0	...	...	10 0	10 0	28 0	24 0	22 0	22 0	14 0	14 0	24 0	26 0	27 0	27 0	27 0	28 0	15 0	16 0	85 0	85 0	11 8	11 8
Gurdáspur	22 0	22 0	26 0	28 0	...	...	14 0	14 0	20 0	20 0	14 0	14 0	†	†	16 0	16 0	26 0	27 0	28 0	30 0	10 0	10 0	120 0	120 0	12 0	12 0
Amritsar	20 0	20 0	33 0	29 0	...	...	11 0	11 0	25 0	29 0	22 0	21 0	†	†	21 0	23 0	28 0	30 0	30 0	29 0	†	†	90 0	90 0	12 0	12 0
Hills—																										
Simla	14 0	14 0	20 0	20 0	...	...	9 0	9 0	15 0	15 0	13 0	13 0	18 0	18 0	8 0	8 0	19 0	19 0	20 0	21 0	11 0	11 0	65 0	65 0	9 2	9 4
Kangra	17 0	20 0	25 0	27 0	...	...	12 0	13 0	12 0	14 0	10 0	10 0	22 0	26 0	8 0	8 0	22 0	22 0	20 0	22 0	12 0	12 0	100 0	100 0	10 0	10 8
North-western—																										
Siálkot	18 0	22 0	31 0	33 0	...	...	13 0	14 0	30 0	30 0	25 0	25 0	‡	‡	32 0	32 0	25 0	24 0	26 0	25 0	12 0	12 0	120 0	140 0	12 0	13 0
Gujranwála	20 0	20 0	34 0	35 0	...	...	12 0	12 0	29 0	30 0	20 0	20 0	‡	‡	20 0	20 0	25 0	25 0	24 0	24 0	‡	‡	85 0	85 0	11 0	13 0
Gujrat	21 0	21 0	35 0	35 0	...	...	12 0	12 0	30 0	30 0	26 0	26 0	†	†	12 0	12 0	26 0	26 0	26 0	2 0	†	†	120 0	120 0	13 0	13 12
Jhelum	22 0	23 0	37 0	35 0	...	...	14 0	14 0	29 0	28 0	28 0	29 0	*	*	*	*	25 0	25 0	26 0	26 0	*	*	120 0	120 0	12 0	14 0
Rawalpindi	20 0	21 0	41 0	41 0	...	...	14 0	14 0	3 0	40 0	27 0	28 0	*	*	16 0	16 0	26 0	27 0	29 0	30 0	25 0	24 0	85 0	76 0	13 *	13 4
Hazára	25 0	26 0	42 0	44 0	...	...	12 0	13 0	16 0	16 0	24 0	20 0	†	†	16 0	16 0	22 0	23 0	32 0	35 0	†	†	100 0	100 0	11 0	11 0
Peshawar	19 0	19 0	45 0	48 0	...	...	11 0	11 0	37 0	41 0	24 0	25 0	†	†	22 0	23 0	22 0	22 0	33 0	32 0	29 0	30 0	108 0	105 0	38 0	38 0
Kohat	22 0	22 0	39 0	51 0	...	...	15 0	16 0	30 0	32 0	30 0	34 0	†	†	32 0	32 0	25 0	30 0	31 0	35 0	†	†	100 0	125 0	60 0	60 0
Western—																										
Shahpur	19 0	21 0	33 0	34 0	...	...	10 0	10 0	26 0	26 0	24 0	26 0	20 0	20 0	20 0	20 0	26 0	27 0	26 0	24 0	*	*	200 0	200 0	13 0	13 0
Jhang	17 0	18 0	30 0	29 0	...	...	9 0	8 0	23 0	23 0	22 0	22 0	24 0	24 0	24 0	22 0	18 0	18 0	23 0	23 0	10 0	10 0	200 0	200 0	12 *	12 0
Mooltan	16 0	16 0	27 0	26 0	...	...	10 0	10 0	26 0	26 0	22 0	21 0	†	†	25 0	24 0	22 0	23 0	23 0	24 0	†	†	100 0	100 0	12 0	12 0
Bannu	24 0	26 0	53 0	54 0	...	...	15 0	15 0	45 0	48 0	31 0	33 0	9 0	8 0	9 0	8 0	34 0	35 0	43 0	43 0	14 0	11 0	60 0	60 0	40 0	40 0
D. I. Khan	20 0	20 0	37 0	40 0	...	...	9 0	9 0	34 0	36 0	29 0	29 0	‡	‡	6 0	6 0	27 0	29 0	30 0	26 0	15 0	15 0	112 0	112 0	37 0	46 0
Muzaffargarh	17 0	18 0	25 0	26 0	..	...	13 0	13 0	19 0	18 0	19 0	18 0	‡	‡	‡	‡	19 0	19 0	‡	‡	11 0	11 0	110 0	110 0	11 0	11 0
D. G. Khan	16 0	16 0	26 0	25 0	...	...	8 0	8 0	25 0	25 0	22 0	23 0	‡	‡	‡	‡	23 0	22 0	‡	15 0	‡	‡	125 0	125 0	30 0	29 0
Sind and Baluchistan—																										
Karáchi	11 8	11 8	18 0	18 0	8 0	7 0	10 0	10 0	18 0	17 0	16 0	15 8	‡	‡	‡	‡	17 0	17 0	18 0	17 0	6 8	7 0	90 0	90 0	13 0	13 0
Hyderabad (Gidu Bandar)	12 8	12 8	17 8	17 8	7 8	7 8	11 8	11 0	19 8	19 0	18 0	17 8	...	...	...	...	17 8	16 8	...	...	...	...	160 0	160 0	11 8	11 8
Thar and Párkar (Umarkot)	9 8	11 8	...	...	...	...	12 0	12 0	...	...	13 8	14 8	...	...	...	...	...	...	...	...	...	...	120 0	120 0	12 0	12 0
Sukkur	15 0	15 0	21 0	21 0	9 0	9 0	12 0	12 0	24 0	24 0	21 0	21 0	...	...	...	...	20 0	20 0	...	...	11 0	11 0	120 0	120 0	12 8	12 8
Shikarpur	12 12	12 12	19 8	19 8	7 12	7 12	9 0	8 6	21 8	21 8	22 0	22 10	...	...	...	...	19 6	19 6	...	...	9 8	9 8	160 0	160 0	11 4	11 4
Upper Sind Frontier	13 0	13 0	19 0	19 0	9 0	9 0	12 0	12 0	25 0	25 0	22 0	22 0	...	...	...	...	18 0	18 0	..	..	10 0	10 0	150 0	150 0	11 0	11 0
Quetta	13 4	12 10½	15 10	16 0	5 0	5 0	7 2	7 0	17 0	15 8	...	...	...	...	...	...	13 10	14 0	18 0	20 0	..	...	50 0	50 0	8 0	8 0

Konkan—																												
Karwar	12 8	12 4	...	...	7 0	7 0	15 0	15 0	19 8	19 0	16 0	14 0	28 0	28 0	...	...	13 0	13 0	...	...	11 8	11 8	213 5	213 5	12 0	12 0
Ratnágiri	10 9	10 9	...	...	9 5	9 5	10 12	12 11	...	..	14 11	14 11	18 13	18 13	...	...	12 10	12 10	...	...	10 14	10 14	120 0	120 0	11 10	11 10
Colaba (Alibág)	9 6	9 0	...	...	7 4	7 4	8 8	8 8	..	...	12 0	12 0			...	..	11 0	11 0	...	...	6 8	6 8	102 0	85 0	12 6	13 0
Bombay	10 6	10 7	15 9	16 5	7 4	6 13	11 1	11 1	14 11	14 15	14 14	14 3	17 6	16 15	13 13	12 10	14 12	14 2	19 2	17 9	8 4	7 15	67 1	67 8	11 3	11 3
Tanna (Salsette)	8 14	8 14	...	...	7 4	7 4	8 3	8 3	...	...	12 12	12 12	..	..	...	...	11 7	11 7	..	..	9 4	9 4	80 0	80 0	12 4	12 4
Deccan—																												
Dharwar (Hubli)	15 5	15 0	...	...	11 1	11 0	12 5	12 0	27 0	23 0	21 4	21 0	..	24 0	19 6	...	10 15	10 0	..	...	18 0	16 0	91 0	86 0	9 8	9 0
Belgaum	16 8	16 0	15 0	15 0	12 0	12 8	13 0	13 8	21 0	21 0	20 0	21 0	26 0	25 0	17 0	17 0	13 0	11 4	.	..	12 8	11 0	71 0	71 0	13 8	13 0
Satara	9 6	9 6	...	...	8 14	8 14	10 0	10 15	14 10	15 15	12 15	14 3	16 6	16 6	..	...	10 6	12 5	17 13	25 8	9 10	11 0	116 8	116 8	12 6	11 10
Sholapur	15 7	15 7	...	...	9 8	9 8	9 15	9 15	19 13	19 13	21 9	21 10	...	.	...	...	15 1	15 1	...	..	13 12	13 12	80 0	77 0	11 4	14 4
Bijapur	14 3	14 3	...	...	7 3	7 3	9 2	9 2	18 0	18 0	18 10	18 10			...	...	10 9	10 9	...	...	10 10	10 10	80 0	80 0	10 8	10 8
Poona (City)	11 8	10 15	13 10	13 10	9 3	9 3	9 13	9 13	15 4	16 5	13 6	14 15	16 6	16 6	...	...	12 10	13 6	...	..	15 10	15 10	60 13	60 13	10 2	10 2
Khandesh—																												
Ahmednagar	12 14	12 13	...	..	7 6	7 5	9 1	9 1	17 8	18 9	17 5	17 7	..	...	...	...	14 2	14 2	...	...	18 6	19 7	80 0	91 7	11 6	11 15
Násik	15 1	15 7	...	...	10 8	10 8	12 0	12 0	22 0	22 0	18 5	18 15	22 9	23 12	...	...	13 0	13 10	...	...	12 15	11 8	106 11	106 11	13 8	12 12
Khandesh (Dhulia)	12 14	12 14	...	...	7 8	7 8	9 6	9 6	20 10	20 10	16 14	16 14	...	...	...	...	12 10	12 10	...	...	..	...	106 0	106 0	11 6	11 6
Guserat—																												
Surat	11 0	11 0	13 0	13 0	6 0	6 0	8 0	8 0	16 0	17 0	15 0	16 0	...	...	6 0	6 0	12 0	13 0	...	...	13 0	13 0	95 0	95 0	13 0	13 0
Broach	10 8	10 8	..	..	7 12	7 12	10 0	10 0	18 0	18 0	13 4	13 4	...	..	...	...	10 8	10 8	...	...	13 4	13 4	90 0	90 0	12 12	12 12
Kira	13 8	13 0	24 0	24 8	7 8	7 8	10 0	10 0	.	..	17 0	17 0	20 0	20 0	...	...	..	13 0	...	...	19 0	.	90 0	90 0	13 5	13 5
Baroda Camp (Sadar Bazar)	9 11½	9 11½	13 2	13 2	6 4½	6 4½	9 11½	6 15	16 8	17 2	16 8	16 9	18 4½	17 2	...	...	11 4	11 4	...	...	10 4½	9 2	80 0	80 0	10 13½	10 13½
Ahmedabad (Daskroi)	12 0	12 0	20 0	20 0	6 0	7 0	8 0	9 0	18 0	16 0	18 0	18 0	...	...	...	—	18 8	18 0	...	...	9 8	9 8	80 0	80 0	13 8	13 8
Panch Máhals (Godhra)	11 2	11 2		..	9 2	9 2	10 4	10 4	17 4	17 4	18 2	18 2	24 4	24 4	...	...	16 0	16 0	26 4	26 4	9 4	9 4	160 0	160 0	13 0	13 0
Deesa Cantonment	14 9	14 0	16 0	16 9	6 0	6 0	8 0	8 0	16 0	16 0	16 0	16 0	...	..	...	...	16 0	16 0	...	..	11 0	11 0	150 0	150 0	11 8	11 8
Kattiwar—																												
Rajkot	14 8	14 4	...	...	6 0	6 0	8 0	8 0	16 8	16 8	14 8	14 0	...	...	...	...	15 12	15 8	...	...	7 0	7 0	80 0	80 0	40 0	40 0
Central Provinces—																												
Western—																												
Nimar	15 1	16 0	...	...	6 12	6 12	11 7	11 7	24 13	24 13	...	..	...	...	...				...	...	9 14	9 14	120 0	120 0	10 13	10 13
Khandwa-Asirgarh Cant.	14 0	13 12	...	...	8 4	8 4	9 8	10 0	23 3	25 7	20 14	19 0	...	...	17 0	17 0	13 8	13 9	...	...	10 7	10 4	160 0	160 0	8 0	8 0
Hoshangabad	14 8	15 0	...	...	9 0	8 0	10 8	10 8	22 0	23 0	..	...	...	...	...	...	18 0	19 0	...	...	13 8	14 0	140 0	140 0	9 0	9 0
Betul	16 2	16 2	...	...	.		11 11	11 11	19 3	19 3	...	...	...	...	...	...	15 9	15 9	...	...	9 11	9 11	320 0	320 0	7 9	7 9
Chhindwara	16 14	16 14	...	...	8 0	8 0	13 5	13 5	24 0	24 0	...	...	...	...	...	...	15 3	15 3	...	...	9 0	9 0	150 0	150 0	9 0	8 0
Nagpur	16 4	15 10	...	.	7 8	7 13	9 10	8 12	21 4	21 4	...	...	...	...	...	...	16 4	17 8	...	...	14 1	14 1	110 0	110 0	9 13	9 13
Wardha	17 2	17 2	...	...	10 0	8 0	11 7	10 0	24 0	26 11	...	...	...	...	...	...	16 0	17 2	...	...	16 0	17 2	120 0	124 0	10 11	10 2
Central—																												
Narsinghpur	15 3	15 3	...	...	9 3	9 3	13 13	13 13	...	...	...	...	...	...	...	...	19 13	19 13	...	...	13 10	13 10	120 0	120 0	9 2	9 2
Saugor	16 12	16 12	...	.	10 0	10 0	10 10	10 10	25 5	24 0	...	...	...	...	...	...	19 6	19 6	...	...	16 8	12 10	180 0	160 0	9 10	9 10
Damoh	17 2	16 0	...	...	12 5	13 5	13 5	14 2	21 5	21 5	...	...	...	...	...	..	24 0	24 0	..	...	10 11	10 11	200 0	200 0	9 2	9 2
Jubbulpore	16 0	15 0	...	...	9 4	9 0	11 8	11 0	...	22 0	...	...	...	..	...	...	18 0	18 0	...	...	12 12	13 0	130 0	120 0	9 0	9 0
Mandla	17 0	16 8	...	...	13 0	12 0	18 0	15 0	...	...	...	...	...	...	...	...	20 0	20 0	...	...	13 0	13 0	180 0	180 0	9 0	9 0
Seoni	16 9	17 15	...	...	9 12	10 3	13 9	13 9	...	...	...	...	.	...	..	...	16 0	16 0	...	...	12 13	10 15	200 0	200 0	9 2	9 2
Bálághát	15 12	15 12	...	...	13 2	11 13	17 14	17 14	...	...	...	...	...	...	...	...	16 13	16 13	...	...	12 8	12 8	192 0	192 0	9 0	8 0
Bhandára	16 4	18 12	...	...	...	...	12 8	13 12	..	...	...	..	...	...	...	...	...	16 4	...	...	12 8	12 8	200 0	200 0	9 2	9 2
Chanda	17 3	17 3	...	...	...	...	12 13	12 13	20 3	23 5	...	...	...	...	...	...	19 3	19 3	...	..	14 6	14 6	615 0	615 0	8 12	8 12
Eastern—																												
Bilaspur	21 5	18 15	...	...	12 5	13 8	21 10	18 0	...	...	...	...	...	...	...	...	13 10	13 10	...	...	16 8	17 8	60 0	64 0	8 0	9 0
Raipur	20 13	20 13	...	..	10 6	10 6	14 13	14 13	...	...	...	...	...	...	...	...	16 0	16 0	...	...	13 13	13 13	80 0	80 0	9 7	9 7
Sambalpur	15 0	13 2	...	...	13 2	12 4	21 0	22 12	...	...	...	...	...	...	...	...	10 0	10 2	...	...	13 0	10 8	120 0	160 0	8 0	8 12
Berar—																												
Buldána	17 0	17 0	.	...	7 0	7 0	10 0	9 0	23 0	23 0	18 0	18 0	...	...	...	...	13 0	12 0	...	...	10 0	12 0			10 0	10 0
Básim	18 13	18 5	...	...	8 1	7 12	10 5	9 12	26 6	27 10	24 0	24 0	...	...	...	...	18 1	18 10	...	...	14 2	14 2			9 8	10 1
Akola	16 0	16 0	...	...	6 0	6 0	8 0	8 0	21 0	21 0	16 0	16 0	...	...	...	...	16 0	16 0	...	...	16 0	16 0			10 8	10 8
Ellichpur	14 8	14 0	...	...	7 0	6 0	7 8	7 0	20 0	19 0	14 0	13 0	...	...	...	...	13 4	13 8	...	...	16 0	16 0	§		9 0	9 8
Amráoti	15 0	15 8	..	...	7 0	6 12	8 0	7 12	21 3	20 8	16 0	16 0	..	...	...	...	15 3	14 8	...	...	13 0	13 0			9 0	9 0
Wun	16 0	17 0	...	...	8 0	8 0	10 0	11 0	26 0	26 0	...	...	...	...	...	...	18 0	16 0	..	...	24 0	20 0			10 8	10 0
Nizam's Territories—																												
Secunderabad	12 11	13 13	...	...	6 12	6 15	9 7	9 9	16 5	17 12	...	...	...	...	...	...	15 8	15 8	...	...	18 13	18 13	115 0	115 0	9 4	9 4
Bolarum	15 7	14 2	...	...	7 12	7 5	9 0	9 0	23 2	20 3	...	...	...	...	...	...	19 14	16 11	...	...	...	...	116 14	116 14	9 0	9 0
Chadarghat	10 8	10 8	...	...	8 4	8 0	10 8	10 4	18 8	18 8	21 0	21 0	...	...	...	...	16 8	16 8	...	...	...	...	120 0	120 0	9 8	9 8

* Not sold. † Not produced. ‡ Not procurable. § Firewood is sold by head-loads, cart-loads, and bullock-loads.

RETAIL PRICES FOR THE 1st HALF OF JANUARY 1899—*concluded.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or bunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thór, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Madras—																										
Malabar Coast—																										
Malabar	8 10	8 10	...	...	10 2	10 2	10 8	10 8	*	*	*	*	21 3	21 3	...	...	...	...	...	...	...	...	136 2	136 2	11 11	11 11
S. Canara	9 2	9 2	...	...	11 14	11 2	12 13	12 13	*	*	*	*	21 13	25 0	...	...	...	...	...	...	...	...	128 13	128 13	14 3	14 3
South, central—																										
Coimbatore	10 11	10 11	...	...	11 5	11 5	11 13	11 13	21 13	21 13	23 14	22 5	26 3	23 0	...	...	...	...	...	...	...	...	133 11	133 11	11 11	11 11
Nilgiris	10 11	10 11	...	...	8 13	8 13	10 6	9 10	19 5	20 13	16 13	16 13	20 3	18 11	...	...	...	...	...	...	...	...	217 2	217 2	10 2	11 0
Salem	11 2	11 2	...	...	11 3	10 13	12 13	12 3	23 0	22 2	24 10	24 10	32 8	29 2	...	...	...	...	...	...	...	...	186 10	186 10	13 8	13 8
Central—																										
Bellary	15 6	13 6	...	...	12 5	12 0	13 8	13 3	29 6	30 6	23 8	23 0	32 0	34 0	...	...	...	...	...	...	...	...	97 3	97 3	11 14	11 14
Anantapur	11 8	11 8	...	...	12 13	12 13	14 0	14 0	33 0	33 0	29 2	29 2	34 0	34 0	...	...	...	...	...	...	...	...	97 3	97 3	11 5	11 5
Cuddapah	12 8	13 3	...	...	11 2	11 2	14 2	12 0	22 2	22 2	29 0	29 0	30 0	30 0	...	...	...	...	...	...	...	...	140 0	140 0	12 3	12 3
Kurnool	12 2	11 2	...	...	10 11	10 11	11 6	11 6	23 0	25 3	23 13	26 5	31 0	31 0	...	...	...	...	...	...	...	...	142 14	142 14	11 11	11 5
East Coast, north—																										
Ganjam	8 14	8 14	...	...	9 0	9 0	10 0	10 0	*	*	*	*	22 13	22 13	...	...	...	...	...	...	...	...	127 5	127 5	11 13	12 13
Vizagapatam	10 8	12 0	...	...	10 2	10 2	11 5	11 5	27 8	27 0	29 11	29 11	25 5	25 5	...	...	...	...	...	...	...	...	116 10	116 10	11 11	11 11
Godávari	10 13	9 14	...	...	13 14	14 14	15 0	16 0	28 13	19 3	28 3	29 14	29 2	29 2	...	...	...	...	...	...	...	...	243 0	243 0	12 0	12 0
East Coast, central—																										
Kistna	10 14	10 6	...	...	13 11	13 2	14 5	13 13	19 0	19 0	*	*	26 5	25 5	...	...	...	...	...	...	...	...	170 2	170 2	13 3	13 3
Nellore	10 10	9 10	...	...	10 10	10 10	12 11	11 2	24 11	20 10	26 5	22 10	26 14	23 0	...	...	...	...	...	...	...	...	93 5	93 5	12 13	12 13
East Coast, south—																										
Madras	10 0	10 6	...	...	10 2	10 5	10 14	10 14	19 13	20 14	18 0	19 2	25 14	23 8	...	...	...	...	...	...	...	...	99 13	103 5	12 10	12 6
Chingleput	*	*	...	...	11 10	10 14	12 2	11 5	*	*	17 3	17 3	26 11	26 0	...	...	...	...	...	...	...	...	122 8	122 8	12 6	12 6
N. Arcot	9 11	10 3	...	...	9 11	9 11	10 11	11 5	21 13	21 13	21 8	19 13	30 13	30 13	...	...	...	...	...	...	...	...	194 6	194 6	11 5	11 5
S. Arcot	8 3	8 3	...	...	10 6	10 6	11 6	11 6	*	*	21 10	20 0	22 5	22 5	...	...	...	...	...	...	...	...	209 0	209 0	11 11	11 11
Tanjore	9 10	9 10	...	...	11 3	10 13	12 14	12 8	*	*	20 5	23 3	21 2	21 14	...	...	...	...	...	...	...	...	166 3	166 3	12 14	12 14
Trichinopoly	8 10	9 14	...	...	10 6	9 6	10 14	10 3	*	19 10	17 13	18 6	23 10	22 5	...	...	...	...	...	...	...	...	143 6	143 6	12 3	12 3
Southern—																										
Tinnevelly	8 8	8 8	...	...	9 8	9 2	11 3	10 13	*	*	*	*	*	*	...	...	...	...	...	...	...	...	58 5	58 5	14 13	14 13
Madura	10 14	10 14	...	...	10 14	10 2	11 6	11 0	21 2	19 6	19 2	17 10	24 13	23 5	...	...	...	...	...	...	...	...	140 14	140 14	13 10	13 2
Mysore—																										
Mysore	10 4	10 4	10 0	10 0	10 0	9 8	12 0	11 0	40 0	40 0	20 0	20 0	32 0	32 0	...	...	9 6	10 0	...	...	14 0	14 0	84 0	84 0	9 0	9 0
Bangalore	10 8	10 8	11 8	12 0	9 8	9 4	11 0	9 12	24 0	21 10	...	...	34 0	30 0	...	...	10 8	11 6	...	...	14 8	13 0	84 0	84 0	9 12	9 8
Kolar	...	...	10 0	10 0	10 0	10 0	12 0	12 0	24 0	24 0	...	...	43 0	45 0	...	...	10 8	10 0	...	...	12 0	12 0	144 0	144 0	9 0	9 8
Tumkur	11 8	10 8	11 0	11 0	11 8	11 0	12 8	12 0	...	...	...	...	45 0	48 0	...	...	11 8	11 8	...	...	16 0	14 0	340 0	340 0	9 0	9 0
Hassan	...	...	10 0	10 0	11 0	12 0	13 0	14 0	...	...	...	...	42 0	42 0	...	...	10 0	9 0	...	...	12 0	12 0	72 0	72 0	9 0	9 0
Kadur	10 0	10 0	11 0	11 0	12 0	12 0	16 0	15 0	...	...	...	...	40 0	40 0	...	...	11 0	11 0	...	...	8 0	8 0	240 0	240 0	9 0	9 0
Shimoga	14 11	13 10	12 10	12 10	11 9	12 10	14 11	15 12	33 10	33 10	...	...	41 1	44 2	12 10	...	11 9	12 10	...	...	...	13 10	480 0	480 0	9 7	9 7
Chitaldroog	13 0	12 0	15 0	15 0	11 0	11 0	13 0	13 0	40 0	36 0	32 0	32 0	48 0	48 0	70 0	70 0	14 0	11 0	...	...	16 0	14 0	320 0	320 0	9 0	8 0
Coorg—																										
Coorg	9 0	9 0	8 0	8 0	12 8	10 0	15 8	12 0	...	...	...	...	38 8	40 8	...	...	14 0	18 0	...	...	...	...	110 0	110 0	9 0	9 0
Aden	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	...	...	...	...	9 4	9 4	...	...	5 9	5 9	65 5	65 5	32 0	32 0

* Not sold.

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch.*)

E. J. SINKINSON,
Secretary to the Government of India.

Printed and published for the GOVERNMENT OF INDIA, *at the Office of the* SUPERINTENDENT OF GOVERNMENT P

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 9.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 27th February, 1890.

No. 371.—The following list shows the names of candidates selected, and marks obtained by them in each subject, at the recent Examination for Clerkships in the Lower Division of the Secretariat Offices of the Government of India and the Departments directly attached thereto:—

LOWER DIVISION, 1890.

Secretariat Clerkships, Government of India.

No.	NAMES OF CANDIDATES IN ORDER OF MERIT.	When born.	English Composition.	Precis-writing.	History (English and Indian).	Geography.	Arithmetic and Elementary Mathematics	TOTAL
			100	100	50	50	50	350
1	Haridas Gupta	3rd October, 1870	78	85	39	45	44	291
2	Mr F H. Bowder	13th September, 1869	81	75	43	23	44	266
3	Priya Lal Gangooly	August, 1868	81	62	33	40	44	260
4	Debendra Nath Mukerji	24th December, 1867	60	90	33	28	45	256
5	Shudangshu Kumar Roy	17th December, 1870	84	67	27	32	37	247
6	Surendra Nath Mukerji	13th December, 1869	57	84	30	28	42	241
7	Rajendra Nath Ghose	October, 1866	87	36	38	30	48	239
8	Nripendra Nath De	December, 1866	63	55	48	37	29	232
9	Ashutosh Basu Mallik	October, 1867	53	74	35	27	38	227
10	Sarat Chandra Biswas	September, 1867	72	28	37	47	42	226
11	Mohamed Sarfaraz Hussain	September, 1867	80	67	23	24	28	222
12	Mr. J W. Gonsalves	15th March, 1870	71	48	34	32	33	218
13	„ W. H M. Fink	5th March, 1866	56	75	30	22	27	216
14	Askhoy Kumar Pundit	16th April, 1868	57	54	27	34	43	215
15	Mr A J. Whitley	22nd February, 1868	68	42	34	37	22	203
16	„ Charles Alan Cameron	3rd May, 1871	62	40	33	34	25	194
17	„ J. E Ede	26th January, 1869	64	39	24	22	25	174
18	Apurba Prakash Mukerji	10th July, 1870	59	34	22	25	14	154
19	Annada Prasad Chatterji	3rd December, 1870	25	62	21	12	26	146
20	Mr. Arthur Stuart	15th March, 1868	37	25	24	28	31	145

C. J. LYALL,

Offg. Secretary to the Government of India.

ESTABLISHMENTS.

The 24th February, 1890.

No. 120.—The Governor General in Council has been pleased, in accordance with the rules issued under Section 6 of the Statute 33 Vict., Cap. 3, to confirm Mr. Jehángir Kaikhasru N. Kabraji in the Office of Assistant Collector and Magistrate to which he was nominated by the Government of Bombay.

A. P. MACDONNELL,
Secretary to the Government of India.

PORT BLAIR.

The 27th February, 1890.

No. 175.—Captain H. B. Thornhill, Deputy Superintendent of Port Blair and the Nicobars, has obtained privilege leave for two months and sixteen days, with effect from the 13th instant.

C. J. LYALL,
Offg. Secretary to the Government of India.

MEDICAL.

The 24th February, 1890.

No. 125.—Apothecary W. J. Montgomery, who was appointed by Home Department Notification, No. 803, dated the 26th December, 1889, to act as Civil Surgeon, Buldana, in the Hyderabad Assigned Districts, is confirmed in the appointment, consequent on the death of Senior Apothecary D. Callaghan.

A. P. MACDONNELL,
Secretary to the Government of India.

JUDICIAL.

The 27th February, 1890.

No. 242.—The Honourable E. J. Trevelyan, Barrister-at-Law, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough on urgent private affairs from the 20th March to the 16th September, 1890, both days inclusive.

No. 245.—The Honourable H. Beverley, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough from the 11th April to the 16th September, 1890, both days inclusive, together with the usual subsidiary leave.

No. 248.—The following Order of Her Majesty in Council, dated the 13th December 1889, is published for general information :—

AT THE COURT AT WINDSOR,

The 13th day of December, 1889.

PRESENT:

THE QUEEN'S MOST EXCELLENT MAJESTY

LORD PRESIDENT | LORD MORRIS
EARL OF COVENTRY | SIR WILLIAM HART DYKE, BART.

MR. RITCHIE.

HER MAJESTY, by virtue and in exercise of the powers in this behalf vested in Her by the Colonial Prisoners Removal Act, 1884, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows :

The following Regulations are hereby made as to the removal and return of prisoners and criminal lunatics under the said Act :

1. Every prisoner removed under the said Act from a British Possession to the United Kingdom for the purpose of undergoing the residue of a sentence involving confinement in a prison combined with hard labour, shall, in the United Kingdom, be dealt with as follows, that is to say,

   If the original period of his sentence did not exceed two years, in the same manner as if he had been sentenced in the United Kingdom to imprisonment with hard labour for the same period :

   And if the original period of his sentence exceeded two years, in the same manner, as nearly as may be, as if he had been sentenced in the United Kingdom to penal servitude for the same period.

2. Every prisoner removed under the said Act from one British Possession to another British Possession for the purpose of undergoing the residue of a sentence shall in such last-mentioned British Possession be dealt with in the same manner as if he had there been sentenced to such punishment authorized by the law thereof as in the opinion of the Secretary of State signing the order of removal shall most nearly correspond to the punishment to which he was sentenced in the first mentioned British Possession, and for the same period.

3. The forms in the Schedule to this order or forms to the like effect varied as circumstances may require may be used under the said Act.

C. L. PEEL.

SCHEDULE referred to in the foregoing Order in Council.

I.—ORDER OF REMOVAL.

COLONIAL PRISONERS REMOVAL ACT, 1884.

WHEREAS *A.B.* was on the day of convicted before the Court of of the crime [*or* offence] of , and sentenced to penal servitude [*or* imprisonment *or, as the case may be,*] for the term of years [*or* for life], and is now undergoing the said sentence in the Colony [*or* Presidency, *or*] of .

And whereas it is likely that the life [*or* health] of the said *A.B.* will be endangered [*or* permanently injured] by further imprisonment in the said Colony [*or* Presidency, *or*].

[*Or* the said *A.B.* belonged at the time of committing the said offence to the Royal Navy [*or* to Her Majesty's regular military forces]].

[*Or* the said offence was committed wholly [*or* partly] beyond the limits of the said Colony, *or* Presidency, *or* .]

[*Or* by reason of there being no prison in the *said Colony* [*or* Presidency, *or*] in which the said *A.B.* can properly undergo his sentence [*or, for other reasons to be stated*] the removal of the said *A.B* is expedient for his safe custody [*or* for more efficiently carrying his sentence into effect]].

[*Or* the said *A.B.* belongs to a class of persons who under the law of the said Colony [*or* Presidency, *or*] are subject to removal under the Colonial Prisoners Removal Act, 1884.]

Now I do hereby in pursuance of the Colonial Prisoners Removal Act, 1884, with the concurrence of the Government of the said Colony [*or* Presidency, *or*] [and the Government of the Colony (*or* Presidency, *or*) of], order that the said *A.B.* be removed to the United Kingdom [*or* to the Colony (*or* Presidency, *or*) of] there to undergo the residue of his said sentence [with such variations of the conditions thereof as are or shall be provided by any regulations in force for the time being under the said Act] in accordance with the said Act.

Given under the hand of the undersigned, one of Her Majesty's Principal Secretaries of State, this day of 18 .

I, , the Governor [*or* Lieutenant-Governor, *or* the Officer Administering the Government] of the Colony [*or* Presidency, *or*] of , with the advice of the Executive Council of the said Colony [*or* Presidency, *or*].

[And I, , the Governor [*or* Lieutenant-Governor, *or* Officer Administering the Government] of the Colony [*or* Presidency, *or*], of , with the advice of the Executive Council of the said Colony *or* Presidency, *or*], hereby concur in the foregoing order of removal.]

As witness my hand [our hands] this day of 18 .

II.—ORDER FOR THE RETURN OF A PRISONER TO A BRITISH POSSESSION.

COLONIAL PRISONERS REMOVAL ACT, 1884.

WHEREAS *A.B.* was on the day of convicted before the Court of of the crime [*or* offence] of , and sentenced to penal servitude [*or* imprisonment, *or, as the case may be,*] for the term of years [*or* for life].

And whereas the said *A.B.* has been removed, under the Colonial Prisoners Removal Act, 1884, from the Colony [*or* Presidency, *or*] of to , and is now undergoing his said sentence in the United Kingdom [*or* the Colony (*or* Presidency, *or*) of].

Now I, [with the advice of the Executive Council of the said Colony (*or* Presidency, *or*) of] hereby, in pursuance of the said Act, order that the said *A.B.* shall be returned to the said Colony [*or* Presidency, *or*] of , there to undergo the residue [*or* for the purpose of being there discharged at the expiration] of his said sentence.

Given under the hand of the undersigned, one of Her Majesty's Principal Secretaries of State [*or* Governor (*or* Lieutenant-Governor, *or* Officer Administering the Government) of the Colony (*or* Presidency, *or*) of] this day of 18 .

III.—WARRANT FOR REMOVAL OF A PRISONER.

COLONIAL PRISONERS REMOVAL ACT, 1884.

To *C.D.*, the keeper of the Prison, and to *E.F.* and *G.H.*

WHEREAS an order has been made, under the Colonial Prisoners Removal Act, 1884, by one of Her Majesty's Principal Secretaries of State, with the concurrence of the Govern-

ment of the Colony [*or* Presidency, *or*] of [and the Government of the Colony (*or* Presidency, *or*) of], for the removal of *A.B.*, a prisoner now in the custody of you, the said *C.D.*, under a sentence of penal servitude [*or* imprisonment, *or as the case may be,*] for the term of years from the day of [*or* for life], to the United Kingdom [*or* to the Colony (*or* Presidency, *or*) of], there to undergo the residue of the said sentence.

Now I do hereby, in pursuance of the said Act, order you, the said *C.D.*, to deliver the body of the said *A.B.* into the custody of the said *E.F.* and *G.H.*, or one of them; and I do hereby, in further pursuance of the said Act, authorise you, the said *E F.* and *G H.*, or either of you, to receive the said *A.B.* into your custody, and to convey him to the United Kingdom [*or* to the Colony (*or* Presidency, *or*) of], and to deliver him to such person or persons as shall be empowered by one of Her Majesty's Principal Secretaries of State [*or* of the Governor of the said Colony (*or* Presidency, *or*)] to receive him for the purpose of giving effect to the said order of removal.

And for so doing this shall be your warrant.

Given under the hand of the undersigned, one of Her Majesty's Principal Secretaries of State [*or* Governor of], this day of 18 .

IV.—WARRANT FOR RETURN OF A PRISONER TO A BRITISH POSSESSION.

COLONIAL PRISONERS REMOVAL ACT, 1884.

To *C.D.*, the Governor [*or*] of the Prison, and to *E.F.* and *G.H.*

WHEREAS *A.B.*, having been sentenced by the Court of to penal servitude [*or* imprisonment, *or, as the case may be,*] for the term of years from the day of [*or* for life] has under an order duly made under the Colonial Prisoners Removal Act, 1884, been removed to the United Kingdom [*or* to the Colony (*or* Presidency, *or*) of], and is now in the custody of you the said *C.D.*, undergoing his said sentence.

And whereas an order has been made under the said Act by one of Her Majesty's Principal Secretaries of State [*or* by the Government of the said Colony (*or* Presidency, *or*) of], for the return of the said *A.B.* to the said Colony [*or* Presidency, *or*] of there to undergo the residue [*or* for the purpose of being there discharged at the expiration] of his said sentence.

Now I do hereby, in pursuance of the said Act, order you the said *C.D.* to deliver the body of the said *A.B.* into the custody of the said *E.F.* and *G.H.*, or one of them; and I do hereby, in further pursuance of the said Act, authorise you the said *E F* and *G.H.*, or either of you, to receive the said *A.B.* into your custody, and to convey him to the Colony [*or* Presidency, *or*] of , and to deliver him to such person or persons as shall be empowered by the Governor of the said Colony [*or* Presidency, *or*] to receive him for the purpose of giving effect to the said order of return.

And for so doing this shall be your warrant.

Given under the hand of the undersigned, one of Her Majesty's Principal Secretaries of State [*or* Governor of], this day of 18 .

V.—ORDER OF REMOVAL OF A CRIMINAL LUNATIC.

COLONIAL PRISONERS REMOVAL ACT, 1884.

WHEREAS *A.B.* is in custody in the Colony [*or* Presidency, *or*] of as a criminal lunatic having been charged with the offence of , and found to have been insane at the time of such offence [*or* to be unfit on the ground of insanity to be tried for such offence] [*or* having been convicted of the offence of (and sentenced to penal servitude (*or* imprisonment, *or*) for the term of years from the day of 18 (*or* for life)), and afterwards certified (*or* lawfully proved), to be insane].

And whereas it is likely that the life [*or* health] of the said *A.B.* will be endangered [*or* permanently injured] by further detention in custody in the said Colony [*or* Presidency, *or*].

[*Or* the said *A B.* belonged at the time of the said offence to the Royal Navy [*or* to Her Majesty's regular military forces]].

[*Or* the said offence was committed wholly [*or* partly] beyond the limits of the said Colony (*or* Presidency, *or*)].

[*Or* by reason of there being no asylum in the said Colony [*or* Presidency, *or*] in which the said *A.B.* can be properly or conveniently detained and dealt with as a criminal lunatic, his removal to the United Kingdom [*or* to the Colony (*or* Presidency, *or*) of] is expedient.]

[*Or* the said *A.B.* belongs to a class of persons who, under the law of the said Colony (*or* Presidency, *or*) are subject to removal under the Colonial Prisoners Removal Act, 1884.]

Now I do hereby, in pursuance of the Colonial Prisoners Removal Act, 1884, with the concurrence of the Government of the said Colony [*or* Presidency, *or*] [and the Government of the Colony (*or* Presidency, *or*) of] order that the said *A.B.* be removed to the United Kingdom [*or* to the Colony (*or* Presidency, *or*) of] there to be detained in custody as a criminal lunatic, and dealt with in the same manner as if he had there become a criminal lunatic.

Given under the hand of the undersigned, one of Her Majesty's Principal Secretaries of State this day of 18 .

I, , the Governor [*or* Lieutenant-Governor, *or* Officer Administering the Government] of the Colony [*or* Presidency, *or*] of , with the advice of the Executive Council of the said Colony [*or* Presidency, *or*].

[And I Governor [*or* Lieutenant-Governor, *or* Officer Administering the Government] of the Colony [*or* Presidency, *or*] of , with the advice of the Executive Council of the said Colony [*or* Presidency, *or*] hereby concur in the foregoing order of removal.

As witness my hand [our hands] this day of 18 .

VI.—ORDER FOR THE RETURN OF A CRIMINAL LUNATIC TO A BRITISH POSSESSION.

COLONIAL PRISONERS REMOVAL ACT, 1884.

WHEREAS *A.B.* having been in custody in the Colony [*or* Presidency, *or*] of as a criminal lunatic, has been removed, under the Colonial Prisoners Removal Act, 1884, to, and is now in custody as a criminal lunatic in, the United Kingdom [*or* the Colony (*or* Presidency, *or*) of].

[And whereas I [*or* the Government of the said Colony (*or* Presidency, *or*) of] consider that the said *A.B.* has become sufficiently sane to be tried for the offence with which he was charged in the said Colony (*or* Presidency, *or*) of].

Now I [with the advice of the Executive Council of the said Colony (*or* Presidency, *or*) *or*], hereby, in pursuance of the said Act, order that the said *A.B.* be returned to the said Colony (*or* Presidency, *or*) of , there to be dealt with in the same manner as if he had not been removed therefrom.

Given under the hand of the undersigned, one of Her Majesty's Principal Secretaries of State [*or* the Governor (*or* Lieutenant-Governor, *or* Officer Administering the Government) of the Colony [*or* Presidency, *or*] of], this day of 18 .

VII.—WARRANT FOR REMOVAL OF A CRIMINAL LUNATIC.

COLONIAL PRISONERS REMOVAL ACT, 1884.

To *C.D.*, the keeper of Lunatic Asylum, and to *E.F.* and *G.H.*

WHEREAS an order has been made, under the Colonial Prisoners Removal Act, 1884, by one of Her Majesty's Principal Secretaries of State, with the concurrence of the Government of the Colony [*or* Presidency, *or*] of [andl the Government of the Colony (*or* Presidency, *or*) of], for the removal of *A.B.*, a criminal lunatic now in the custody of you, the said *C.D.*, to the United Kingdom [*or* the Colony (*or* Presidency, *or*) of], to be there dealt with in the same manner as if he had become a crimina) lunatic in the United Kingdom [*or* the said Colony (*or* Presidency, *or* of].

Now I do hereby, in pursuance of the said Act, order you, the said *C.D.*, to deliver the body of the said *A.B.* into the custody of the said *E.F.* and *G.H.*, or one of them; and I do hereby, in further pursuance of the said Act, authorise you, the said *E.F.* and *G.H.*, or either of you, to receive the said *A.B.* into your custody, and to convey him to the United Kingdom [*or* to the Colony (*or* Presidency, *or*) of], and to deliver him to such person or persons as shall be empowered by one of Her Majesty's Principal Secretaries of State [*or* the Governor of the said Colony (*or* Presidency, *or*)] to receive him for the purpose of giving effect to the said order of removal.

Given under the hand of the undersigned, one of Her Majesty's Principal Secretaries of State [*or* the Governor of], this day of 18 .

VIII.—WARRANT FOR RETURN OF A CRIMINAL LUNATIC TO A BRITISH POSSESSION.

COLONIAL PRISONERS REMOVAL ACT, 1884.

To *C.D.*, the of the Lunatic Asylum and to *E.F.* and *G.H.*

WHEREAS *A.B.*, having been in custody as a criminal lunatic in the Colony [*or* Presidency, *or*] of has under an order duly made under the Colonial Prisoners Removal Act, 1884, been removed to the United Kingdom [*or* to the Colony (*or* Presidency, *or*) of], and is now in the custody of you the said *C.D.* as a criminal lunatic.

And whereas an order has been made under the said Act by one of Her Majesty's Principal Secretaries of State [*or* by the Government of the said Colony (*or* Presidency, *or*) of] for the return of the said *A B.* to the said Colony [*or* Presidency, *or*] of

Now I do hereby, in pursuance of the said Act, order you the said *C.D.* to deliver the body of the said *A.B.* into the custody of the said *E.F.* and *G.H.*, or one of them; and I do hereby, in further pursuance of the said Act, authorise you the said *E.F.* and *G.H.*, or either of you, to receive the said *A B.* into your custody, and to convey him to the Colony [*or* Presidency, *or*] of and to deliver him to such person or persons as shall be empowered by the Governor of the said Colony [*or* Presidency, *or*] to receive him for the purpose of giving effect to the said order of return.

And for so doing this shall be your warrant.

Given under the hand of the undersigned, one of Her Majesty's Principal Secretaries of State [*or* Governor of], this day of 18 .

C. J. LYALL,
Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 25th February, 1890.

No. 274-*G.*—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Mr. Friedrich Müller, as Consul for Sweden and Norway at Akyab.

The 27th February, 1890.

No. 287-*G.*—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to recognise the appointment of Monsieur Léon Dosogne, Consul, as Consul General for Belgium at Bombay, with jurisdiction over British India.

No. 291-*G.*—With reference to Foreign Department Notification, No. 1170-G., dated the 28th June, 1889, the Governor-General in Council is pleased, with the sanction of Her Majesty's Government, to recognise the appointment of M Pilinski as Vice Consul for France at Rangoon, with a consular district including Burma.

No. 294-*G.*—The Governor-General in Council is pleased to issue the following orders:—

(1) Captain C. O. Nicholetts, Bombay Staff Corps, Wing Commander and 2nd-in-Command, 5th Regiment, Bombay Light Infantry, is appointed to be the Cantonment Magistrate of the Cantonment of Baroda, in addition to his military duties, and with effect from the 4th February, 1890.

(2) Captain Nicholetts is invested with effect from the 4th February, 1890, with the ordinary powers of a Magistrate of the first class, as described in the Code of Criminal Procedure, and with the additional powers specified in Schedule IV of that Code as powers with which a Magistrate of the first class may be invested by the Local Government, the said powers to be exercised within the limits of the Cantonment of Baroda.

The 28th February, 1890.

No. 300-*G.*—Mr. G J. S. Madge, Superintendent of the Office of the Governor-General's Agent for Central India, is appointed to officiate as Attaché to the Governor-General's Agent for Central India, with effect from the date of assuming charge, and during the absence on privilege leave of Sahibzada Wahid-ud din, or until further orders.

No. 714-*I.*—The Governor-General in Council is pleased to publish the following rules made under sections 25, 27 and 33 of the Secunderabad Births, Deaths and Marriages Registration Law, 1888:—

1. In these rules, unless there is something repugnant in the subject or context,—
   (1) "the Law" means the Secunderabad Births, Deaths and Marriages Registration Law, 1888·
   (2) "schedule" means a schedule to these rules:
   (3) "Registrar-General" and "Registrar" mean, respectively, a Registrar-General of Births, Deaths and Marriages and a Registrar of Births and Deaths appointed under the Law: and
   (4) "sign," used with reference to a person who is unable to write his name, includes mark.

2. Notices of births and deaths shall be in the forms set forth in Schedule A and Schedule B respectively.

3. Every such notice shall be signed by the person giving it, and shall specify the capacity in which the person claims to be authorized to give it.

4. Every such notice shall ordinarily be presented to the Registrar for the local area in which the birth or death occurred within three months of the date of the birth or death to which it refers, as the case may be:

Provided that the Registrar may, of his own authority, for any reason which he considers sufficient, accept notice of a birth or death at any time within six months from the date of its occurrence, and with the special sanction in writing of the Registrar-General after that time.

5. An appeal against an order of a Registrar refusing to register a birth or death on any other ground than that referred to in proviso (*a*) to section 18 of the Law shall lie to the Registrar-General, who may, in his discretion, either confirm the order of the Registrar, or direct him to register the birth or death.

6. Registers of births and deaths shall be kept in the forms set forth in Schedule C and Schedule D respectively.

7. When a birth or death has occurred during a journey, or when the person giving notice of a birth or death was compelled by duty, or urgent necessity, or unavoidable accident, to leave the local area in which such birth or death occurred so soon after its occurrence that he was unable to give the prescribed notice to the Registrar for that local area, any Registrar may receive notice of such birth or death, and register the same as if it were a birth or death which had occurred within the local area for which he has been appointed.

8. The provisions of Rule 4, as to the time within which notice of a birth or death must be given, shall apply to every notice of a birth or death given under the circumstances described in the last foregoing rule.

9. In every case of a birth or death admitted to registration under Rule 7, the Registrar to whom the notice of the birth or death is given shall record in his register the reason why the notice was not given to the Registrar of the local area within which the birth or death occurred, and shall within one week from the date of the registration of the birth or death forward to the Registrar-General, and to the Registrar of the local area within which the birth or death occurred, a copy of the entry in the register relating to the birth or death.

Every Registrar shall paste into a book kept by him for the purpose all copies of entries received by him under this rule, and the book containing the copies shall be, at all reasonable times, open to inspection by any person desiring to inspect it.

10. Every certificate of registration of a birth or death given by a Registrar under section 22 of the Law shall be in the form set forth in Schedule E.

11. At the foot of every copy of an entry given under section 9 or section 24 of the Law, there shall be written a certificate, dated and subscribed by the Registrar-General or officer authorized under section 9, or by the Registrar, as the case may be, that the copy is a true copy of the entry.

12. Every Registrar shall keep, in the form set forth in Schedule F, a register of all certificates of registration and copies of entries given by him.

The Registrar-General shall keep a register in a similar form of all copies given by him of entries in the certified copies of the registers sent to his office.

13. The copies of entries of births and deaths which Registrars are required by section 23 of the Law to send to the Registrar-General shall be certified in the form set forth in Schedule G, and shall be sent at intervals of three months, on or as nearly as possible after the 1st January, April, July, and October in each year.

Should no entries be made in a register during the preceding three months, a certificate to this effect shall be sent to the Registrar-General.

14. The indexes which are required by section 7 of the Law to be made of the certified copies of registers of births, deaths and marriages sent to the office of the Registrar-General shall be in the forms set forth in Schedule H, Schedule I and Schedule J, respectively.

Every entry in an index shall be made alphabetically with reference to the initial letter of the name of the person indicated by the entry.

In the index of certified copies of entries of marriages, the names of both the husband and the wife must be indexed.

In the case of a person of European descent, the initial letter will be the first letter of the surname; and in the case of any other person, the first letter of his name, and not that of his rank, title or class.

15. A Registrar may, of his own motion, correct, in manner prescribed in section 27 of the Law, any error in form made in an entry of a birth or death in a register of births or register of deaths kept by him under the Law.

In every case in which an entry is corrected under this rule, intimation thereof shall (if practicable) be communicated, within one week from the date of the correction being made, to the person who gave the notice of the birth or death.

16. When an error in substance in any entry of a birth or death in a register of births or register of deaths is asserted to have been made, the Registrar may correct the error, in manner prescribed in section 27 of the Law, on application made in writing, and signed in the presence of two witnesses attesting the signature, by any person authorised under section 19 or 20, as the case may be, to give notice of the birth or death to which the entry relates:

Provided that the Registrar is satisfied that the application is well founded.

An appeal against an order of a Registrar under this rule refusing to correct an asserted error in an entry in a register shall lie to the Registrar-General who may, in his discretion, either confirm the order of the Registrar, or direct him to correct the error.

17. Without the special sanction in writing of the Registrar-General, an application for the correction of an entry in a register of births or register of deaths shall not be entertained after the expiration of one year from the date on which the notice of the birth or death was given.

18. The sums specified in Schedule K shall be the fees payable under the sections of the Law there referred to:

Provided that soldiers and non-commissioned officers of Her Majesty's Regular Forces, and all seamen, shall be exempted from the payment of any fees.

19. The Registrar-General and every Registrar shall keep a register, in the form set forth in Schedule L, of all fees realised under these rules, and shall forward the fees at the end of each month to the nearest treasury to be credited to Government. The treasury officer shall give the Registrar a certificate of the amount so credited, and the Registrar shall send a copy of the certificate to the Registrar-General.

SCHEDULES.

SCHEDULE A.

Notice of a Birth.

(*Rule 2.*)

To the Registrar of Births and Deaths for (*local area or class*).

I, A.B. (*name, description and residence*), being (*here state the capacity in which the person claims to be authorised to give the notice*), hereby give notice, for the purposes of section 18, Secunderabad Births, Deaths and Marriages Registration Law, 1888, that on (*date*) at (*place*) I, A.B. *or* my wife, C D., *or* C. D. (*name and description*), was delivered of a .... , and I request that the said birth may be registered.

_____ *Signature.*

SCHEDULE B.

Notice of a Death.

(*Rule 2.*)

To the Registrar of Births and Deaths for (*local area or class*).

I, A.B. (*name, description and residence*), being (*here state the capacity in which the person claims to be authorised to give the notice*), hereby give notice, for the purposes of section 18, Secunderabad Births, Deaths and Marriages Registration Law, 1888, that on (*date*) at (*place*) my (*state relationship*) C.D. (*name and description*), *or* C.D. (*name and description*), died of ....., and I request that the said death may be registered.

_____ *Signature.*

SCHEDULE C.

Register of Births.

(*Rule 6.*)

1. Serial number.
2. Date of birth.
3. Place of birth.
4. Name if any.
5. Sex.
6. Name, race, religion and occupation of father.
7. Name, race and religion of mother.
8. Signature, description and residence of person giving notice.
9. Signature, description and residence of mother and person acknowleging himself to be father. [*Column only to be used in the case referred to in section 18, proviso (b), and section 21, sub-section (3).*]
10. Reason why notice was not given to Registrar within whose local area birth occurred. (*Column only to be used in the case of a birth registered under rule 7.*)
11. Date of registration.
12. Signature of registrar.
13. Rectification of error in entry.

SCHEDULE D.

Register of Deaths.

(*Rule 6.*)

1. Serial number.
2. Date of death.
3. Place of death.
4. Name, sex, race, religion and occupation of deceased.
5. Names, race, religion and occupation of parents of deceased.
6. When deceased was a married woman or a widow, name, race, religion and occupation of her husband or late husband.
7. Age of deceased.
8. Cause of death.
9. Signature, description and residence of person giving notice.

10. Reason why notice was not given to Registrar within whose local area death occurred. (*Column only to be used in the case of a death registered under Rule 7.*)
11. Date of registration.
12. Signature of registrar.
13. Rectification of error in entry.

SCHEDULE E.

Certificate of Registration of Birth or Death.

(*Rule 10.*)

Certified that I have this day registered the birth (*or* death) to which the entry in the Register of Births (*or* Deaths), of which a true copy is above written, relates.

Dated the *of* .

A. B.,
Registrar of Births and Deaths
{for}(*local area or class*).

SCHEDULE F.

Register of Certificates of Registration or Copies of Entries granted.

(*Rule 12.*)

1. Serial number.
2. Name and residence of person applying for certificate or copy.
3. Date of application.
4. Nature of certificate or copy granted.
5. Date of grant of certificate or copy.
6. Fee paid.
7. Initials of Registrar.
8. Remarks.

SCHEDULE G.

Certificate of truth of Copies of Entries sent to Registrar-General.

(*Rule 13.*)

Certified that the above, which contains entries from No. regarding to No. regarding , is a true copy of all the entries in the Register of Births (*or* Register of Deaths, *as the case may be*) kept by me for the three months ending the day of , 18 .

Dated the *of*

Signature.
Registrar of Births and Deaths,
for (*local area or class*).

SCHEDULE H.

Index of certified Copies of Registers of Births.

(*Rule 14.*)

Name and sex.
Father's name.
Date.
Place.
Reference to certified copy of register.

SCHEDULE I.

Index of certified copies of Registers of Deaths.

(*Rule 14.*)

Name and sex.
Father's name.
Date.
Place.
Reference to certified copy of register.

SCHEDULE J.

Index of certified Copies of Entries of Marriages.

(*Rule 14.*)

Name of (husband) (wife).
Date.
Place.
Reference to certified copy of entry.

SCHEDULE K.

Fees leviable under Sections 8,22 and 24 of the Law.

(*Rule 18.*)

	R	a.	p.
(i) Under section 8 for inspection of indexes in the office of a Registrar-General—			
(a) For the first year	1	0	0
(b) For every additional year, four annas up to a maximum for one inspection of	5	0	0
(ii) Under section 8 for each copy of an entry in a certified copy of a register in the office of a Registrar-General	1	0	0
(iii) Under section 22 for a certificate of a registration of birth or death	1	0	0
(iv) Under section 24 for search in a register of births or deaths—			
(a) For the first year	1	0	0
(b) For every additional year, four annas up to a maximum for one search of	5	0	0
(v) Under section 24 for each copy of an entry given by a Registrar	1	0	0

SCHEDULE L.

Register of Fees.

(*Rule 19.*)

1. Serial number.
2. Date of receipt.
3. From whom received.
4. On what account received.
5. Section of the Law under which chargeable.
6. Amount of fee.
7. Signature of Registrar General or officer authorised under section 9 of the Law (*or* Registrar, *as the case may be*)
8. Signature of treasury official and date of receipt in treasury.
9. Remarks.

FOOT NOTE.

* In cases in which a person is unable to attend at the Registrar's Office and desires the Registrar's presence at his private residence for the purposes of section 21 of the Law, a fee of R10 is, under the orders of the Government of India, to be charged for every attendance, and, in addition to such fee, a sum equal to the travelling allowance to which an officer of the 1st class would be entitled under the Civil Travelling Allowance Code in respect of the distance to be traversed by road, or by rail, or otherwise, as the case may be.

The fee of ten rupees is to be credited to the Government, and the travelling allowance may be appropriated by the Registrar, who will receive no travelling allowance from the Government.

W. J. CUNINGHAM,
Offg. Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATION.

LEAVE AND APPOINTMENTS.

Calcutta, the 22nd February, 1890.

No. 956.—Mr. J. DeC. Atkins, Bombay Civil Service, is appointed to officiate as Deputy Accountant General, Bombay, until further orders, in consequence of the grant of furlough to Mr. J. C. E. Branson.

E. J. SINKINSON,
Secretary to the Government of India

MILITARY DEPARTMENT.

Fort William, the 28th February, 1890.

APPOINTMENTS.

ACCOUNTS DEPARTMENT.

No. 188.—Major J. A. Miley, Bengal Staff Corps, is appointed Controller of Military Accounts, Eastern Circle, Bengal, with effect from the 2nd March, 1890, *vice* Colonel M. C. Perreau whose tenure of appointment expires on that date.

COMMISSARIAT-TRANSPORT DEPARTMENT.

No. 189.—Colonel A. R. Badcock, C.B., Bengal Staff Corps, Commissary-General-in-Chief, to have the temporary rank of Brigadier-General while holding that appointment.

No. 190.—Lieutenant C. H. Beville, Bengal Staff Corps, Deputy Assistant Commissary-General, 2nd class, on probation, is confirmed in that appointment, with effect from the 14th December, 1888.

No. 191.—Lieutenant J. F. Barry, Madras Staff Corps, Deputy Assistant Commissary General, 2nd class, on probation, is confirmed in that appointment, with effect from the 15th January, 1889.

MILITARY WORKS DEPARTMENT.

No. 192.—Colonel G. E. L. S. Sanford, C.B., C.S.I., half-pay, Royal Engineers, Inspector-General of Military Works, to have the temporary rank of Brigadier-General while holding that appointment.

ORDNANCE DEPARTMENT.

No. 193.—Major E. B. Standbridge, R.A., Ordnance Officer, 1st class, officiating Superintendent, Foundry and Shell Factory, Cossipore, is confirmed in that appointment, *vice* Major R. Wace, R.A., appointed Deputy Director General of Ordnance in India,

Major W. M. Campbell, R.A., Ordnance Officer, 2nd class, *seconded*, officiating Deputy

Inspector-General of Ordnance, Bengal Circle, to be Ordnance Officer, 1st class, *seconded*,

Lieutenant-Colonel E. Wighton, R.A., Ordnance Officer, 2nd class, officiating 1st class, to be Ordnance Officer, 1st class,

Captain T. F. T. Fowle, R.A., Ordnance Officer, 3rd class, officiating 2nd class, to be Ordnance Officer, 2nd class,

Captain C. C. Townsend, R.A., Ordnance Officer, 4th class, officiating 3rd class, to be Ordnance Officer, 3rd class,

Captain C. Wood, R.A., officiating Ordnance Officer, 4th class, is confirmed in that class,—with effect from the 1st February, 1890.

STAFF CORPS.

No 194.—Lieutenant William Henry Manning, South Wales Borderers, Wing Officer, 12th (The Kelat-i-Ghilzai) Regiment of Bengal Infantry, having completed eighteen months' probationary service, is admitted to the Bengal Staff Corps from the 14th July, 1888, subject to confirmation by the Secretary of State for India.

No. 195.—With reference to G. G. O. No. 923 of 1889, Lieutenant C. J. Windham, Royal Marine Light Infantry, is posted to the Bombay instead of to the Madras Staff Corps, with effect from the date of his arrival in India.

No. 196.—The undermentioned officers appointed by the Secretary of State for India probationers for the Indian Staff Corps, are posted as follows, with effect from the dates of their arrival in India:—

Madras Staff Corps.

Second Lieutenants—
C. R. Kauntz, Suffolk Regiment.
L. H. Ricketts, Welsh Regiment.
H. H Harrington, Welsh Regiment.
C. B. L. Clery, Royal Irish Rifles.

Bombay Staff Corps.

Lieutenant W. C. F. R. Macnamara, Royal Irish Regiment.
Lieutenant C. Burrard, R.A.
Second Lieutenants—
W. H. Wooldridge, Royal Berkshire Regiment.
C. L, Peacocke, RA..
C. E. H. Poole, Welsh Regiment.
J. D. L. Chatterton, Shropshire Light Infantry.

FURLOUGH AND LEAVE.

No. 197.—The undermentioned officers are granted furlough out of India:—

Major E. J. G. Lewis, Bengal Staff Corps, Military Accountant, 2nd class, (m.c) for one year, under rule XIV, clause 1, of the regulations of 1868

Conductor J. Sexton, Ordnance Department, (m c.) for one year, under rule I of the regulations of 1875.

No. 198.—The undermentioned officer is granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India:—

Major C. W. J. Hingston, Bengal Staff Corps, 19th Regiment of Bengal Infantry, for one year. Pension service—23rd year commenced 22nd January, 1890.

No. 199.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty:—

Colonel A. J D. Hawes, D. S. O., Bengal Staff Corps, 4th Regiment of Punjab Infantry, Punjab Frontier Force, for one year. Pension service—32nd year commenced 12th February, 1890.

Lieutenant A. Poingdestre, Bengal Staff Corps, Malwa Bhil Corps, for one year. Pension service —9th year commenced 7th February, 1890.

Lieutenant F. T. C. Hughes, Bengal Staff Corps, Erinpura Irregular Force, for one year. Pension service—5th year commenced 9th May, 1889.

No. 200.—The undermentioned warrant officers are granted leave to proceed out of India on medical certificate under the leave rules published in clause 187, India Army Circulars, 1889; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India:—

Conductor G. H. Briggs, Ordnance Department, (m. c.) for one year.
Conductor J. N. Waugh, Ordnance Department, (m c.) for one year.
Sub-Conductor G. Cox, Ordnance Department, (m. c.) for one year.

No. 201.—Captain J. R. B. Davidson, R.A, Ordnance Officer, 4th class, is granted general leave in India, (m. c.) for 90 days.

No. 202.—Lieutenant C. Schofield, Bengal Staff Corps, Wing Officer and Quartermaster, 4th Regiment of Punjab Infantry, Punjab Frontier Force, is granted an extension of furlough (p.a.) from the 31st December, 1889, to the 2nd January, 1890, under rule VIII of the regulations of 1875.

No. 203.—Colonel W. F. Bartleman, Bengal Infantry, is permitted to reside out of India.

No. 204 —The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India:—

Lieutenant H. Co nins, Bengal Staff Corps, (m. c.) for two months
Sub-Conductor W. Losdevin, Ordnance Department, (m. c.) for six months.

LONDON GAZETTE.

No 205.—The following extracts are published for general information:—

"London Gazette," dated the 4th February, 1890, pages 606 and 607.

India Office, 4th February, 1890.

The Queen has approved of the following promotions among the officers of the Staff

Corps and Indian Military Forces, made by the Governments in India.—

BENGAL STAFF CORPS.

To be Majors.

Captain Michael King Martin. Dated 10th November, 1889.

Captain St. John Fancourt Michell. Dated 1st December, 1889.

Captain Robert Francis Trotter. Dated 8th December, 1889.

Captain Aubrey de Vere Alexander. Dated 8th December, 1889.

Captain Edward Archibald Young. Dated 15th December, 1889.

To be Captains.

Lieutenant Charles John Corfield. Dated 4th December, 1889.

Lieutenant Allan Elderton. Dated 4th December, 1889.

Lieutenant James Gibbon Turner. Dated 18th December, 1889.

* * * * *

INDIAN ARMY.

To be Colonels.

Lieutenant-Colonel Arthur William Leslie Anderson, Madras Infantry. Dated 4th December, 1889.

Lieutenant Colonel Robert Francis Taylor, Madras Infantry. Dated 9th December, 1889.

Lieutenant-Colonel Edward Phillipson Mainwaring, Bengal Infantry. Dated 20th December, 1889.

Lieutenant-Colonel William Hopkinson, Bengal Infantry. Dated 20th December, 1889.

Lieutenant-Colonel Arthur William Reddie Becher, Bengal Cavalry. Dated 20th December, 1889.

Lieutenant-Colonel James Graham Robert Douglas MacNeill, C.B., Madras Infantry. Dated 22nd December, 1889.

Lieutenant-Colonel Joseph George Fagan, Bombay Cavalry. Dated 27th December, 1889.

PROMOTIONS.

NATIVE ARMY.

No. 206.—*10th Bengal Lancers*—

Ressaidar Sultán Muhammad Khan to be Risaldar, Jemadar Jagat Singh to be Ressaidar, and Dafadar Gopál Singh to be Jemadar, *vice* Gulab Singh, transferred to the pension establishment, with effect from the 1st February 1890.

No. 207,—*1st Battalion 2nd Gurkha Regiment (The Sirmoor Rifles)*—

Jemadar Manbír Rána to be Subadar, and Havildar Chandarbír Láma to be Jemadar, *vice* Harkiya Khawás, transferred to the pension establishment,

Jemadar Sítá Rám Gurúng to be Subadar, and Havildar Kálu Thápa, serving with the Burma Military Police, to be Jemadar, and to remain seconded, *vice* Deb Singh Newár, transferred to the pension establishment,—

with effect from the 26th January, 1890.

SUBORDINATE MEDICAL DEPARTMENT.

No. 208.—With reference to G. G. O. No. 913 of 1889 the promotion of Sub-Assistant Apothecary Adolphus Lee Hurley to be second grade Assistant Apothecary, is cancelled, and the promotion of Sub-Assistant Apothecary Martyrose Mackertich Owen John Apcar to be second grade Assistant Apothecary, will have effect from the 31st May, instead of from the 18th June, 1889.

RETIREMENT.

No. 209.—Brigade Surgeon Edward Ambrose Fitzgerald Bengal, is permitted to retire from the service, with effect from the 18th March, 1890, subject to Her Majesty's approval.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 210.—*Behar Light Horse*—

Mr. Roderick Macrae to be Second Lieutenant, with effect from the 2nd January, 1890, *vice* Howard, promoted.

No. 211.—*East Indian Railway Volunteer Rifle Corps*—

Lieutenant-Colonel (Honorary Colonel) David Wilkinson Campbell, C.I.E., to be Honorary Colonel, *vice* Sir Bradford Leslie, K.C.I.E., resigned.

No. 212.—*Burma State Railway Volunteer Corps*—

Captain H. L. Begbie, Worcestershire Regiment, to be Adjutant, with effect from the 8th February, 1890, *vice* Captain A. G. Schuyler, who has vacated.

PROMOTIONS.

No. 213.—*Behar Light Horse*—

Lieutenant William John Howard to be Captain, with effect from the 2nd January, 1890, *vice* Macnamara, resigned.

RESIGNATIONS.

No. 214.—*Behar Light Horse*—

Captain John Macnamara resigns his commission, with effect from the 2nd January, 1890.

E. H. H COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 24th February, 1890.

No. 87.—The undermentioned Royal Engineer Officers are permitted to proceed to England for the purpose of going through a course of instruction at Chatham, under Clause 176 of

India Army Circular, dated 31st October 1887:—

Major H. G. Kunhardt, Executive Engineer, 2nd grade.

Captain C. R. Hoskyn, Examiner of Accounts, 4th class, 2nd grade.

Captain E. A. Waller, Examiner of Accounts, 4th class, 2nd grade, sub. *pro tem.*

The 25th February, 1890.

No. 88.—Mr. E. J. Rumsby, Executive Engineer, 3rd grade, is, on return from special leave, posted to the Central Provinces.

The 26th February, 1890.

No. 89.—Mr. W. E. Knight, Assistant Engineer, 3rd grade, Assam, is promoted to Assistant Engineer, 2nd grade, with effect from the 1st March, 1890.

No. 90.—Mr. J. L. Macpherson, Examiner of Accounts, attached to the Office of the Examiner of Public Works Accounts, North-Western Provinces and Oudh, is appointed Government Examiner of Accounts, Indian Midland Railway, *vice* Captain C. R. Hoskyn, R.E., ordered to the School of Military Engineering, Chatham.

The 27th February, 1890.

No. 91.—Sirdar Bahadur Bhagat Singh, Executive Engineer, 3rd grade, Burma, is reduced to Executive Engineer, 4th grade, with effect from the 1st February, 1890.

No. 92.—Mr. W. A. Campbell, Accountant, 1st grade, and Honorary Assistant Examiner in the Office of the Examiner of Public Works Accounts, Assam, officiated as Examiner of Public Works Accounts, Assam, with effect from the 30th November to the 27th December, 1889, inclusive.

No. 93.—The services of Colonel E. Swetenham, S.C., Superintending Engineer, 1st class, North-Western Provinces and Oudh, were replaced at the disposal of the Military Department, with effect from the 3rd February, 1890, under Article 684 of the Civil Service Regulations.

This cancels Public Works Department Notification No. 43, dated 29th January, 1890.

No. 94.—Mr. A. R. Jacobson, Traffic Candidate, is confirmed in his appointment in the Traffic Department of the Superior Revenue Establishment and is promoted to class III, grade 4, with effect from the 14th December, 1889.

No. 95.—His Excellency the Governor-General in Council is pleased to sanction, under Section 4 of the Indian Railway Act of 1879, the use of locomotive engines or other motive power, and carriages and wagons propelled thereby on the Mehsana-Patan Railway.

No. 96.—Major R. R. Pulford, R.E., Executive Engineer, 1st grade, North-Western Provinces and Oudh, is appointed to officiate as a Superintending Engineer from 3rd February, 1890. While so officiating Major Pulford will hold temporary rank in the 3rd class.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 1, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 12th October, 1889.

From the 9th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 2nd November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum. R	a.	p
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
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*Postage on single copies varies according to weight

Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page 2 pice.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 21st February, 1890.

No. 775.—ERRATA.—In Central India Agency Notification, No. 4733, dated the 30th October, 1889—

for 17th October, 1889, shown in list, two columns,

read—"1st October, 1889."

By Order,

J. L. KAYE,
Asst. Agent to the Govr.-Gen' for Central India.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 19th February, 1890.

No. 735-*G*.—The following transfers have been made in the Establishments of the Civil Hospital Assistants in Rajputana:—

Class.	Names.	From	To	Date of transfer.
2nd	Luchmon Dass.	Main Dispensary at Bikaneer.	Native States Reserve List.	1st Dec., 1889.
2nd	Luchmon Dass.	Native States Reserve List.	Raj Dispensary at Banswara.	3rd Jan., 1890.
2nd	Paloo Ram .	Raj Dispensary at Banswara.	Main Dispensary at Bikaneer.	3rd Jan., 1890.

No. 736-*G*.—The leave granted under this Office Notification, No. 8-G., dated the 1st January, 1890, was extended for five days to 3rd class Hospital Assistant Ali Murdan Khan, who returned from leave on the 5th January, 1890.

By Order,

K. D. ERSKINE, *Lieut.*,
for *First Asst. Agent to the Govr.-Genl., Rajputana*

RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 21st February, 1890.

No. 587—10790.—In supersession of so much of Notification No. 84, dated the 30th May, 1871, as relates to the Executive Engineer, Presidency Division, which appointment has ceased to exist, the Resident in Mysore directs, under Section 4 of the Municipal Regulations for the Civil and Military Station of Bangalore, that Mr. J. G. O'Shaughnessy, C.E., shall be *ex-officio* a Municipal Commissioner.

By Order,

L. S. NEWMARCH,
Asst. to the Resident.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATION.

Calcutta, the 21st February, 1890.

No. 7.—Mr. W. J. Chamberlain, District Traffic Superintendent, class II, grade 2, of the Superior Revenue Establishment of State Railways, is granted furlough for one year, under Article 371 of the Civil Service Regulations, with effect from the 15th March, 1890, or such subsequent date as he may avail himself of it.

L. CONWAY-GORDON,
Director-General.

Report of a Deserter or Absentee without leave from the 2nd Battalion, Manchester Regiment of Foot, dated at Camp Ludhiana, this 20th day of February, 1890.

Number, Rank, and Name,—No. 1118, Private Thomas Kye.
Age,—23 years 6 months.
Height,—5 feet 4⅛ inches.
Colour of—
Complexion, sallow; Hair, brown; Eyes, grey.
Date of Desertion or Absence,—8th February, 1890.
Place of Desertion or Absence,—Bandikui.
Date of Enlistment,—1st September, 1885.
At what Place Enlisted,—Kingston-on-Thames.
Parish and County in which Born,—Caroballon, Croydon, Surrey.
Place of residence for last 12 months before enlistment,—Unknown.
Marks,—Scar on right side of chin and above right nipple. Scar on back. Two marks of vaccination on left arm.
Trade,—Labourer.
Regimentals or plain clothes,—Regimentals, presumably khaki.
REMARKS,—Supposed to have gone to Calcutta. Deserted while on escort duty from Deolali.
Under 5 years' service.

R. W. STUDDY, *Lieut.-Colonel*,
Comdg. 2nd Battn., Manchester Regt. of Foot.

Report of a Deserter or Absentee without leave from the 1st Battalion, The Buffs (East Kent Regiment) of Infantry, dated at Dum-Dum, this 21st day of February, 1890.

Number, Rank, and Name,—No. E.K.—1100, Drummer George Johnson.
Age,—20 years 4 months.
Size,—5 feet 6½ inches.
Colour of—
Complexion, fresh; Hair, brown; Eyes, brown.
Date of Desertion or Absence,—12th February, 1890.
Place of Desertion or Absence,—Dum-Dum.
Date of Enlistment,—5th October, 1883.
At what place Enlisted,—London.
Parish and County in which born,—Parish not known, London, Middlesex.
Place of residence for last 12 months before enlistment,—London.
Marks,—Scar on chest.
Trade,—Musician.
Regimentals, or plain clothes,—Regimentals.
REMARKS,—Not on leave or furlough.
Under 7 years' service.

E. PARRY, *Lt. & Actg. Adjt.*,
for *Lieut.-Colonel*,
Comdg. 1st Battn., The Buffs (E. Kent Regt.) of Infy.

Report of a Deserter or Absentee without leave from the 1st Battalion, The Buffs (East Kent Regiment) of Infantry, dated at Dum-Dum, this 21st day of February, 1890.

Number, Rank, and Name,—No. E.K.—1224, Drummer John Strutt.
Age,—20 years 3 months.
Size,—5 feet 7½ inches.
Colour of—
Complexion, fresh; Hair, fair; Eyes, hazel.
Date of Desertion or Absence,—12th February, 1890.
Place of Desertion or Absence,—Dum-Dum.
Date of Enlistment,—17th March, 1884.
At what Place Enlisted,—London.
Parish and County in which Born,—Brentwood, Chelmsford, Essex.
Place of residence for last 12 months before enlistment,—Not known.
Marks,—None.
Trade,—Errand-boy.
Regimentals, or plain clothes,—Regimentals.
REMARKS,—Not on leave or furlough.
Under 6 years' service.

E. PARRY, *Lt. & Actg. Adjt.*,
for *Lieut.-Colonel*,
Comdg. 1st Battn., The Buffs (E. Kent Regt.) of Infy.

ADMINISTRATOR GENERAL OF BENGAL.

Notices of deaths sent to the Administrator General of Bengal under Section 64 of Act II of 1874.

Name of deceased	Place of death.	Date of death.	By whom and when death reported	REMARKS.
W Cracroft . .	Ghazipur . . .	2nd January, 1890 .	District Judge of Ghazipur, on the 3rd January, 1890	Will left Assets not known Executor, Colonel J W O'Dowda. No application for administration
Lieutenant-Colonel G M D Hill	Dehra Dun . .	30th January, 1890 .	Sub-Judge of Dehra Dun, on the 3rd February, 1890.	Intestate. Assets about R642 A certificate under Section 36 of Act II of 1874 has been granted to Colonel Ralph Ouseley, Dhurain, in Dehra Dun, by the Administrator General of Bengal.
Harry Abbott . .	Agra . . .	2nd January, 1890 .	District Judge of Agra, on the 6th February, 1890.	Intestate Assets about R350 Widow has applied to the Court of the District Judge of Agra for administration Citations issued
J H. Saunders, Platelayer	Nagpur . .	6th August, 1889 .	Deputy Commissioner of Nagpur, on the 10th February, 1890.	Intestate Assets about R89-14 Mother and sister in England No application for administration.
Reverend A Delalex, Roman Catholic Chaplain	Jubbulpore . .	10th July, 1889 . .	District Judge of Jubbulpore, on the 12 February, 1890.	Intestate Assets about R103-11. No application for administration
J H Moore . .	Champa, District Bilaspur	27th August, 1889 .	Deputy Commissioner of Bilaspur, on the 8th February, 1890.	Intestate. Assets of small value Father Mr J H Moore, in England. No application for administration.

L P. D. BROUGHTON,
Administrator General of Bengal.

ADMINISTRATOR GENERAL'S OFFICE,
1, COUNCIL HOUSE STREET,
CALCUTTA,
The 25th February, 1890

Statement of the Affairs of the Bank of Bengal for the week ending 25th February, 1890.

LIABILITIES	R	a	p	R	a	p
Capital paid up				2,00,00,000	0	0
Reserve Fund				58,00,000	0	0
Public Deposits at Head Office .	89 15,445	5	8	1,86,05,216	0	9
Public Deposits at Branches .	96,89,770	11	1			
Other Deposits at Head Office and Branches				2,81,70,371	0	8
Bank Post Bills, &c. . . .				6,58,668	15	9
Sundries				7,12,865	5	6
RUPEES .				7,39,47,121	6	8

ASSETS	R	a	p	R	a	p
Government Securities . . .				16 43,935	0	0
Other authorised Investments . .				73,00,326	0	0
Loans on Government and other authorised Securities . .				1,89,00,188	7	10
Accounts of Credit on Government and other authorised Securities .				1 08,75,645	0	3
Bills discounted and purchased				1,88,11,911	7	9
Balances with other Banks . .				8,92,036	8	11
Bullion				6,942	12	3
Dead Stock				12,29,253	15	0
Stamps				13,987	11	0
Sundries				3,06,000	14	5
				5,99,80,287	13	5
Cash and Currency Notes at Head Office	52,30,023	6	8	1,39,66,833	9	3
Cash and Currency Notes at Branches .	87,36,810	2	7			
RUPEES .				7,39,47,121	6	8

By Order of the Directors,

BANK OF BENGAL,
Calcutta, the 27th February, 1890

F. T. LEWIS,
Offg. Chief Accountant.

W D. CRUICKSHANK
Secretary & Treasurer

Rate for Demand Loans 11 per cent

Percentage 29.

Statement of Silver Balance in the Calcutta Mint for the week ending 26th February, 1890.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 19th February, 1890	16,12,851	
Value of Government silver in the Mint on the same date	5,10,910	21,23,761
ADD—		
Silver received by the Mint during the week on account of the Currency Department	...	
Ditto ditto Government	1,47,710	1,47,710
		22,71,471
DEDUCT—		
New coin paid to Reserve Treasury during the week	2,64,000	
Petty items issued for miscellaneous purposes	...	2,64,000
Balance on the evening of the 26th February, 1890	...	20,07,471
The Balance comprises—		
Silver held on account of the Currency Department	15,99,684	
Ditto ditto Government	4,07,787	20,07,471
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	69,557	
Ditto ditto Government	...	69,557

A. W. BAIRD, *Lieut.-Colonel, R.E.,*
Master of the Mint

CALCUTTA MINT,
The 27th February, 1890.

TREASURE TROVE.

NOTICE.

It is hereby notified under Section 5 of the Indian Treasure Trove Act, VI of 1878, that on or about the 20th October, 1889, the articles noted below were found by Chennamseth Venkanna, in the village of Gollagudem, in the Bhadrachallam Taluk, Godavari District, hidden under ground in field No. 13 (Malik Ektear), of Gollagudem village, while he was ploughing the land for cultivating cholum :—

Articles.	Value. R	a.	p.
A big idol of Lakshmi, made of a mixture of copper, brass, &c.	10	0	0
Vishnu	15	0	0
Narasimhaswami	20	0	0
One small copper idol	2	0	0
One broken bell; One small copper plate; One small copper cup; Seven brass pieces of broken articles	0	8	0
TOTAL	47	8	0

All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector and Government Agent of Godavari District, at his office, on the 4th August, 1890, in view to the matter being enquired into and determined according to law.

W. A. HAPPELL,
Collector and Government Agent of Godavari.

COCANADA,
The 13th February, 1890.

NOTICE.

It is hereby notified under Section 5 of the Indian Treasure Trove Act (VI of 1878), that on or about the 20th April 1889, the undermentioned articles, valued in the aggregate at R100, were found by Parai Suppan, son of Kasamadan and Parai Karuppan, son of Suppan, buried in a wet field No. 140-C, belonging to one Kuppusami Aiyar, of Bramadesam village, in Ambasamudrum Taluq, Tinnevelly District, in the Presidency of Madras :—

Description of Article.	Approximate value. R	a.	p.
Four copper idols	100	0	0

All persons claiming the said treasure or any part thereof are hereby required to appear personally or by duly authorized agents before the Collector of Tinnevelly, at his office, at Tinnevelly, on the 16th day of June, 1890, in order to the matter being enquired into and determined in accordance with the provisions of the Act.

C. MURUGESAM,
for *Collector of Tinnevelly.*

SURVEY OF INDIA DEPARTMENT PUBLICATIONS FOR SALE.

Metric Weights and Measures and other Tables, price R1-8, obtainable at the Surveyor General's Office, No. 13 Wood Street, Calcutta.

Descriptive Catalogue of Instruments available at the Mathematical Instrument Office, No. 15 Wood Street, Calcutta, price R2.

Tide Tables for the Indian Ports for the year 1890 (also January, 1891)—

Part I. Western Ports, *viz.*,—Aden, Kurrachee, Okha Point and Beyt Harbour (mouth of Gulf of Cutch), Kathiwadar, Bhavnagar, Bombay Mormugao (Goa), Karwar, Beypore, Cochin, Tuticorin, Galle, and Colombo (Ceylon), and Paumben Pass (Island of Rameswaram) . . . . Price R 2

Part II. Eastern and Burma Ports, *viz.*,—Negapatam, Madras, Cocanada, Vizagapatam, False-Point, Dablat, (Saugor Island), Diamond Harbour, Kidderpore (Calcutta), Chittagong, Akyab, Elephant-Point, Rangoon, Amherst, Moulmein and Port. Blair . . . . . Price R 2

Aden pamphlet	Price	As. 8
Kurrachee pamphlet	"	" 8
Ditto Sheet	"	" 8
Okha, Kathiwadar and Bhavnagar pamphlet	"	R 1
Bombay pamphlet	"	As. 8
Ditto Sheet	"	" 8
Mormugao and Karwar pamphlet	"	" 12
Tuticorin, Galle, Colombo and Paumben Pass pamphlet	"	R 1
Madras pamphlet	"	As. 8
Ditto Sheet	"	" 8
Hooghly River Sheet	"	R 1
Chittagong pamphlet	"	As. 8
Rangoon River pamphlet	"	" 12
Ditto Sheet	"	" 12
Moulmein River pamphlet	"	" 12
Port-Blair pamphlet	"	" 8

These can be purchased either directly from the Office of the Tidal and Levelling Party, Survey of India, Poona, or from the following Agents :—

Messrs. Thacker, Spink and Company, Calcutta; Messrs. Thacker and Company, Bombay; the Manager, *Times of India*, Bombay; the Port Officers at Moulmein, Chittagong, False-Point, Cocanada, Madras, Negapatam, Paumben, Tuticorin, Colombo, Galle, Cochin, Calicut, Mangalore and Aden; the Vice-Chairman Port Commissioners, Rangoon; and the Chairman, Port Trust, Kurrachee.

M. W. ROGERS, *Lieut.-Col., R.E.,*
Assistant Surveyor General,
In charge Surveyor General's Office.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 20th February, 1890.

No. 10691.—Mr. S. Gutmann has been appointed to be Postmaster of Quetta.

A. U. FANSHAWE,
Dir. Genl. of the Post Office of India.

Unclaimed Letters held in the Calcutta General Post Office on 25th February, 1890.

Alderson & Co.
Barook & Co.
Chuffoux, B.
Cockell, N. A. L. Q.
Cristal Tea Co.
Glasier, H.
Golmer, E.
Gunter, McInnes & Co.
Pirrie, J. S.
Presgrave, Richard Duncan.
Richards, Mrs.
Rowe, E. F.
Whittingham, Mrs,

Letters marked "Care of Post Office."

Allen, C. H.
Babonau, E. Hugh.
Baggs, Mrs.
Bain, Donald M.
Baldwin, W. H.
Baragerey, L.
Barker, F. W.
Barnafcom, F.
Barnes, W.
Baxter, Mrs.
Belitski, R.
Berkeley, C M.
Bery, Adolph.
Brinckman, Captain.
Brown, W.
Bruce, R. G.
Carbery, Lady.
Chatterton, J.
Close, Henry.
Cooper, W.
Courage, R.
Crump, Mrs. E.
DePalma, Urbans.
Dickson, Mrs. E.
Douglas, G. P. H.
Drakeford, A.
Duclere, G. P.
Dunlo, Viscount.
Dymond, G. F.
Elliott, K.
Ellmore, John S.
Fergusson, I. H. & Co.
Fisk, F. M.
Flaherty, O. H.
Forshaw, H.
Fraiser, H. C.
Fraiser, Miss F.
Francis, A. M.
Galbraith, Mr.
Gantzman, Charles.
Gifford, H. J.
Glover, W. E.
Godwin, George.
Green, W. W.
Grove, Henry.
Hamilton, C. J.
Hamilton, J. R.
Handcock, J. G.
Hardy, Mrs. M.
Hawksworth, Mrs.
Hewett, F. J.
Higgins, C. C.
Horus, Miss M. L.
Humphries, Mrs. H.
Hunter, H. C.
Jackson, T.
Jenkins, Miss M. R.
Johannessen, O. C.
Kennard, F.
Keogh, Mrs. M. E.
Lach, R.
Lamb, E. G.
Langer, J. O.
Lindeman, L. K.
Linton, C. E.
Livesey, Thomas.
Long, W.
Macdonald, E. B. D.
Mackenzie, J.
MacMaster, Donald.
Major, A.
Manual, A. M.
Mathewson, F.
Matthews, J. R.
Maxwell, Sir J. S.
May, J. J.
McAdoo, Mr.
McNair, Miss.
McSmith, D.
Menexis, Mrs. C.
Menzies, C.
Mifsud, George.
Mole, P. C.
Morgan, Mrs. R.
Morshead. L.
Murphy, John.
Newby, C. R. A.
O'Mealy, Capt. D'Oyly.
Payne, E. H.
Penn, Mrs.
Platts, Mrs. S. K.
Potokie, Count J.
Powell, F.
Prenter, Miss.
Remmington, Captain F. A.
Rennard, J. R.
Rennrick, F. B. M.
Robart, P.
Robinson, G.
Rodnor, W. H.
Rosenstern, Otto.
Roskell, Richard.
Rubie, Phil. C.
Sano, T.
Searle, F. W.
Sheumon, John.
Shrewsbury, Miss.
Shworth, T. K.
Sisam, Rev. W. B.
Soler, M.
Stebbing, Captain A. E.
Stretton, W. G.
Taylor, C.
Thompson D.
Thompson, G.
Thomson, Captain W. A.
Tullock, Herbert.
Ursite, Johan.
Walter, Amherst.
Walter, F.
Weatherels, Harry.
Webster, Mrs.
Whittenberry, A. P.

Registered Letters.

Angri, Sig. Natale
Chrudet, A.
Edwards, C.
Guiseppe, Celestini.
Leonard, C. B.
MacLeod, D. J.
MacMaster, Donald.
Marsland, W.
Mifsud, George.

Unclaimed Letters held in the Barrackpore Post Office on the 24th February, 1890.

Baker, E.
Barns, A.
Bart, G. K.
Blackwell, Sergt. W.
Chadburn, Mrs. J. E.
Ferguson, H. F.
Harding, H. R.
Harvey, Sergt.
Haswell, G.
Johastun, J.
Kindersley, C. E.
Lindsay, W. C.
McMinn, J.
Mertan, C. W.
Paloge, L.
Stevens, Mrs. C.
Thompson, Jas.

E. HUTTON,
Presidency Postmaster, Calcutta.

The 1st March, 1890.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
	1890	
Egypt, Europe, America, Cape Colonies, through United Kingdom	4th Mar.	Per P. & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets) . . .	3rd ,,	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan . . .	10th ,,	Ditto.
Australia, New Zealand and Tasmania	10th ,,	Ditto.
Madras and Colombo . .	5th ,,	Per P. & O. Str. *Chusan.*
Straits, China and Japan . .	8th ,,	Per Steamer *Japan.*
Rangoon and Moulmein . .	4th ,,	Per Steamer *Rajpootana.*
Ditto ditto . .	7th ,,	Per Steamer *Purnea.*
Akyab, Kyaukpyu, Sandoway and Rangoon	5th ,,	Per Steamer *Madras.*
Port Blair	4th ,,	*Vid* Rangoon.
Natal and Mauritius . . .	6th ,,	Per Steamer *Warora.*

N.B.—The letter-box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M. precisely; after which hour Inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna will be received up to 7-30 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7-30 P.M. for despatch by any Foreign Mails despatched the same night.

E. HUTTON,
Presidency Postmaster, Calcutta.

METEOROLOGICAL PUBLICATIONS FOR SALE.

At the Meteorological Office, No. 5, Russell Street; also at Messrs. Thacker, Spink & Co., at the prices specified below :—

Report on the Meteorology of India in 1875, 4to, 89 pages text, 297 pages tables, 3 charts. R8.

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Indian Meteorological Memoirs, Vol. I, Part II, 4to, 93 pages, 4 plates. R1-8.

Indian Meteorological Memoirs, Vol. I, Part III, 4to, 86 pages, 2 plates. R1-8

Indian Meteorological Memoirs, Vol I, Part IV, 4to, 62 pages, 8 plates. R1-8.

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Indian Meteorological Memoirs, Vol. I, Part VI, 4to 62 pages. R1-8.

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JOHN ELIOT,
Offg. Meteorological Reporter to the Government of India.

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NOTICE.

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nine "	" 145	" 96	" 64
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PART III.

Advertisements and Notices by Private Individuals and Corporations.

Estate R. W. PEARCE, Deceased.

Notice is hereby given, in pursuance of Section 320 of Act X of 1865 of the Legislative Council of India, that all persons having claims against the estate of Robert Webb Pearce, formerly of Howrah, Carriage Superintendent to the East Indian Railway Company, are required to send in statements of their claims to the undersigned within one month from this date, after which time the assets of the estate will be distributed.

HARRISS & SIMMONS,
Attorneys for the Executor.

CALCUTTA,
The 24th February, 1890.

PROMISSORY NOTES.

Stolen.

The Government Promissory Note, No, 220972, of the 4 per cent. of 1865, for ₹500, originally standing in the name of Madhu Sudhir Kowar, and last endorsed to Kedarnath Majumdar, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest and for issue of duplicate in favour of the proprietor, after two years from date of last advertisement.

KEDARNATH MAJUMDAR,
Cooch Behar,
Proprietor.

Lost.

The Government Promissory Notes of the description, Nos. and value as quoted below, originally standing in the name of Ramchandra Narayan, the proprietor, by whom they were never transferred or endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the above securities :—

Description of Security.	No.	Date.	Amount	Interest paid up to
			₹	
Reduced 4 per cent. loan, 1879	A029640	Jan 16, 1879.	2,000	Jan. 16, 1889.
4 per cent. loan, 1865	157194	May 1, 1865.	1,000	May 1, 1889.
Ditto .	157195	May 1, 1865.	1.000	May 1, 1889.
Ditto .	206942	May 1, 1865.	1,000	May 1, 1889.
		TOTAL .	5,000	

RAMCHANDRA NARAYAN,
Care of Doorgaram Jugtivan, Vakeel,
Opposite Mama's Pole,
Raopura, Baroda.

BARODA,
The 7th February, 1890.

Lost.

The lower halves of the Government Promissory Notes Nos. 236782 and 236783, of the 4 per cent. loan of 1865, for ₹500 each, originally standing in the name of the Bank of Bengal, and last endorsed to General Dumber Shum Shere Jung Bahadur Rana, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal Calcutta, and that application is about to be made for the issue of duplicates, in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

RAKHAL CHUNDER CHATTERJEE,
Secretary to the Representative of the Govt of Nepal.

The Gazette of India.

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CALCUTTA, SATURDAY, MARCH 1, 1890.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 28th February, 1890, and is hereby promulgated for general information :—

ACT No. V OF 1890.

An Act to amend the Indian Forest Act, 1878, and the Burma Forest Act, 1881.

WHEREAS it is expedient to amend the Indian Forest Act, 1878, and the Burma Forest Act, 1881; It is hereby enacted as follows:—

Title and commencement.

1. (*1*) This Act may be called the Forest Act, 1890: and

(*2*) It shall come into force at once.

Indian Forest Act, 1878.

Amendment of section 2, Act VII, 1878.

2. (*1*) For the definition of "Tree" in section 2 of the Indian Forest Act, 1878, the following shall be substituted, namely:—

"'Tree' includes palms, bamboos, stumps, brushwood and canes:".

(*2*) For the definition of "Timber" in the same section the following shall be substituted, namely:—

"'Timber' includes trees when they have fallen or have been felled, and all wood, whether cut up or fashioned or hollowed out for any purpose or not:".

(*3*) For the definition of "Forest-produce" in the same section the following shall be substituted, namely:—

"'Forest-produce' includes—

(*a*) the following, whether found in, or brought from, a forest or not, that is to say:—

timber, charcoal, caoutchouc, catechu, wood-oil, resin, natural varnish, bark, lac, mahua flowers and myrabolams and

(*b*) the following when found in, or brought from, a forest, that is to say:—

(*i*) trees and leaves, flowers and fruits, and all other parts or produce not hereinbefore mentioned of trees,

(*ii*) plants not being trees (including grass, creepers, reeds and moss), and all parts or produce of such plants,

(*iii*) wild animals, and skins, tusks, horns, bones, silk, cocoons, honey and wax, and all other parts or produce of animals, and

(*iv*) peat, surface-soil, rock, and minerals (including limestone, laterite, mineral oils and all products of mines or quarries):".

Amendment of section 4, Act VII, 1878

3. For clause (*b*) of section 4 of the said Act the following shall be substituted, namely:—

"(*b*) specifying as nearly as possible the situation and limits of such land; and

Addition to section 5, Act VII, 1878.

4. To section 5 of the said Act the words "except in accordance with rules prescribed by the Local Government" shall be added.

Amendment of section 6, Act VII, 1878.

5. For clause (*a*) of section 6 of the said Act the following shall be substituted, namely:—

"(*a*) specifying as nearly as possible the situation and limits of the proposed forest;".

Addition of new section after section 9, Act VII, 1878.

6. After section 9 of the said Act the following shall be inserted, namely:—

Treatment of claims relating to practice of shifting cultivation.

"9A. (*1*) In the case of a claim relating to the practice of shifting cultivation, the Forest-Settlement-officer shall record a

statement setting forth the particulars of the claim and of any local rule or order under which the practice is allowed or regulated, and submit the statement to the Local Government together with his opinion as to whether the practice should be permitted or prohibited wholly or in part.

(2) On receipt of the statement and opinion the Local Government may make an order permitting or prohibiting the practice wholly or in part.

(3) If such practice is permitted wholly or in part, the Forest-Settlement-officer may arrange for its exercise—

(a) by altering the limits of the land under settlement so as to exclude land of sufficient extent, of a suitable kind, and in a locality reasonably convenient for the purposes of the claimants, or

(b) by causing certain portions of the land under settlement to be separately demarcated, and giving permission to the claimants to practise shifting cultivation therein under such conditions as he may prescribe.

All arrangements made under this sub-section shall be subject to the previous sanction of the Local Government.

(4) The practice of shifting cultivation shall in all cases be deemed a privilege subject to control, restriction and abolition by the Local Government."

Amendment of section 25, Act VII, 1878.

7. For clause (b) of section 25 of the said Act the following shall be substituted, namely:—

"(b) sets fire to a reserved forest, or, in contravention of any rules made by the Local Government, kindles any fire, or leaves any fire burning, in such manner as to endanger such a forest;".

Amendment of Chapters VII and VIII, Act VII, 1878.

8. (1) In the heading of Chapter VII of the said Act, for the words "OF THE DUTY ON TIMBER" the words "OF THE DUTY ON TIMBER AND OTHER FOREST-PRODUCE" shall be substituted.

(2) In section 39 of the said Act, after the word "timber", in both places where the word occurs, the words "or other forest-produce" shall be inserted.

(3) In clause (a) of section 41 of the said Act, for the words "and other" the words "or other" shall be substituted.

Addition to section 41, Act VII, 1878.

(4) To section 41 of the said Act the following shall be added, namely:—

"The Local Government may direct that any rule made under this section shall not apply to any specified class of timber or other forest-produce or to any specified local area."

Amendment of section 47, Act VII, 1878.

9. In section 47 of the said Act the words "within three months" shall be substituted for the words "within two months".

Addition to section 48, Act VII, 1878.

10. To section 48 of the said Act, after the word "encumbrances" the words "not created by him" shall be added.

Amendment of section 56, Act VII, 1878.

11. In section 56 of the said Act, for the words "whom he deems to be entitled to the same" the words "whom the Magistrate deems to be entitled to the same" shall be substituted.

Amendment of section 63, Act VII, 1878.

12. In section 63 of the said Act, after the words "before the Magistrate having jurisdiction in the case", the words "or to the officer in charge of the nearest police-station" shall be added.

Amendment of section 67, Act VII, 1878.

13. (1) For section 67 of the said Act the following shall be substituted, namely:—

Power to compound offences.

"67. (1) The Local Government may, from time to time, by notification in the official Gazette, empower a Forest-officer by name, or as holding an office,—

(a) to accept from any person against whom a reasonable suspicion exists that he has committed any forest-offence, other than an offence specified in section 61 or section 62, a sum of money by way of compensation for the offence which such person is suspected to have committed, and,

(b) when any property has been seized as liable to confiscation, to release the same on payment of the value thereof as estimated by such officer.

(2) On the payment of such sum of money, or such value, or both, as the case may be, to such officer, the suspected person, if in custody, shall be discharged, the property, if any, seized shall be released, and no further proceedings shall be taken against such person or property.

(3) A Forest-officer shall not be empowered under this section unless he is a Forest-officer of a rank not inferior to that of a ranger and is in receipt of a monthly salary amounting to at least one hundred rupees, and the sum of money accepted as compensation under sub-section (1), clause (a), shall in no case exceed the sum of fifty rupees."

Addition of new section after section 83, Act VII, 1878.

14. After section 83 of the said Act the following shall be added, namely:—

Recovery of penalties due under bond.

"84. When any person, in compliance with any rule under this Act, binds himself by any instrument to perform any duty or act, or covenants by any instrument that he, or that he and his servants and agents, will abstain from any act, the whole sum mentioned in such instrument as the amount to be paid in case of a breach of the conditions thereof may, notwithstanding anything in section 74 of the Indian Contract Act, 1872, be recovered from him in case of such breach as if it were an arrear of land-revenue." IX of 1872.

Burma Forest Act, 1881.

Amendment of section 3, Act XIX, 1881.

15. (1) For the definition of "tree" in section 3 of the Burma Forest Act, 1881, the following shall be substituted, namely:— XIX of 1881

"'tree' includes palms, bamboos, stumps, brushwood and canes:".

(2) For the definition of "forest-produce" in the same section the following shall be substituted, namely:—

"'forest-produce' includes—

(a) the following, whether found in, or brought from, a forest or not, that is to say:—

timber, charcoal caoutchouc, catechu, wood-oil, resin, natural varnish, bark, lac, mahua flowers and myrabolams, and

(b) the following when found in, or brought from, a forest, that is to say:—

(i) trees and leaves, flowers and fruits, and all other parts or produce not hereinbefore mentioned of trees,

(ii) plants not being trees (including grass, creepers, reeds and moss), and all parts or produce of such plants,

(iii) wild animals, and skins, tusks, horns, bones, silk, cocoons, honey and wax, and all other parts or produce of animals, and

(iv) peat, surface-soil, rock and minerals (including limestone, laterite, mineral oils and all products of mines or quarries):".

Amendment of section 26, Act XIX, 1881.

16. For clause (b) of section 26 of the said Act the following shall be substituted, namely:—

"(b) sets fire to a reserved forest, or, in contravention of any rules made by the Chief Commissioner, kindles any fire, or leaves any fire burning, in such manner as to endanger such a forest,".

Amendment of Chapters V and VI, Act XIX, 1881.

17. (1) In the heading of Chapter V of the said Act, for the words "OF THE DUTY ON TIMBER" the words "OF THE DUTY ON TIMBER AND OTHER FOREST-PRODUCE", and in the heading of Chapter VI of the said Act, for the words "OF THE CONTROL OF TIMBER IN TRANSIT" the words "OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT" shall be substituted.

(2) In sections 39, 41 and 42, after the word "timber", wherever it occurs, the words "or other forest-produce" shall be inserted.

(3) Throughout section 43, after the word "timber", except in the first paragraph, where the word first occurs, and in clauses (e), (i), (l) and (m), the words "or other forest-produce" shall be inserted.

(4) To section 43 of the said Act the following shall be added, namely:—

"The Chief Commissioner may direct that any rule made under this section shall not apply to any specified class of timber or other forest-produce or to any specified local area."

Amendment of section 48, Act XIX, 1881.

18. In section 48 of the said Act the words "within three months" shall be substituted for the words "within two months".

Amendment of section 63, Act XIX, 1881.

19. In section 63 of the said Act, after the words "before the Magistrate having jurisdiction in the case", the words "or to the officer in charge of the nearest police-station" shall be added.

Amendment of section 66, Act XIX, 1881.

20. For section 66 of the said Act the following shall be substituted, namely:—

Power to compound offences.

"66. (1) The Chief Commissioner may, from time to time, by notification in the official Gazette, empower a Forest-officer by name, or as holding an office,—

(a) to accept from any person against whom a reasonable suspicion exists that he has committed any forest-offence, other than an offence specified in section 61 or section 62, a sum of money by way of compensation for the offence which such person is suspected to have committed, and,

(b) when any property has been seized as liable to confiscation, to release the same on payment of the value thereof as estimated by such officer.

(2) On the payment of such sum of money, or such value, or both, as the case may be, to such officer, the suspected person, if in custody, shall be discharged, the property, if any, seized shall be released, and no further proceedings shall be taken against such person or property.

(3) A Forest-officer shall not be empowered under this section unless he is a Forest-officer of a rank not inferior to that of a ranger and is in receipt of a monthly salary amounting to at least one hundred rupees, and the sum of money accepted as compensation under sub-section (1), clause (a), shall in no case exceed the sum of fifty rupees."

Repeal of section 70 (k), Act XIX, 1881.

21. Clause (k) of section 70 of the said Act is hereby repealed.

Addition of new section after section 80, Act XIX, 1881.

22. After section 80 of the said Act the following section shall be added, namely:—

Recovery of penalties due under bond.

"81. When any person, in compliance with any rule under this Act, binds himself by any instrument to perform any duty or act, or covenants by any instrument that he, or that he and his servants and agents, will abstain from any act, the whole sum mentioned in such instrument as the amount to be paid in case of a breach of the conditions thereof may, notwithstanding anything in section 74 of the Indian Contract Act, 1872, be recovered from him in case of such breach as if it were an arrear of land-revenue." IX of 1872.

S. HARVEY JAMES,

Secretary to the Government of India

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 1, 1890

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 28th February, 1890:—

No. 5 OF 1890.

A Bill to amend the Excise Act, 1881, and the Bengal Excise Act, 1878.

WHEREAS it is expedient to amend the Excise Act, 1881, and the Bengal Excise Act, 1878; It is hereby enacted as follows:—

Title and commencement.

1. (1) This Act may be called the Excise (Malt Liquors) Act, 1890; and

(2) It shall come into force at once.

Excise Act, 1881.

Insertion of new section after section 7, Act XXII, 1881.

2. After section 7 of the Excise Act, 1881, the following shall be inserted, namely:—

Duty on fermented liquor.

"7A. No fermented liquor shall be removed from a brewery licensed under section 5 until—

(a) duty has been paid thereon at the rate for the time being leviable under the Indian Tariff Act, 1882, on like liquor imported by sea into any part of British India except Aden and Perim, or at such lower rate as the Local Government having regard to the circumstances of the brewery or of the local area in which the brewery is situate, may from time to time prescribe, or

(b) a bond for such duty has been executed.

Substitution of new section for section 8, Act XXII, 1881.

3. For section 8 of the said Act the following shall be substituted, namely:—

Power to make rules as to distilleries and breweries licensed under section 5.

"8. The Chief Revenue-authority may, from time to time, make rules as to—

(a) the granting of licenses for distilleries, stills and breweries under section 5;

(b) the notices to be given by the proprietor of a licensed distillery or licensed brewery when he commences and discontinues work;

(c) the size and description of the stills in such distillery,

(d) the storing and passing out of the spirit made in such distillery, or of the fermented liquor made in such brewery, and the contents of the passes;

(e) the inspection and examination of such distillery or brewery and the warehouses connected therewith, and of the spirit or fermented liquor made and stored therein;

(f) the furnishing of statements of the spirit and the stills, coppers, casks and other utensils in such distillery, or of the fermented liquor and the mashtuns, underbacks, wort-receivers, coppers, heating tanks, coolers, and collecting, fermenting and other vessels in such brewery."

Addition to section 23 (2), Act XXII, 1881.

4. To sub-section (2) of section 23 of the said Act, as amended by Act II of 1887, the following shall be added, namely:—

"or such lower duty as the Local Government, having regard to the rate or rates of duty for the time being leviable under clause (a) of section 7A, may from time to time prescribe".

Amendment of clause (b) of section 36, Act XXII, 1881.

5. In clause (b) of section 36 of the said Act the words, figure and letter "or section 7A" shall be inserted after the word and figure "section 7", and the words "or any fermented liquor from a brewery" after the word "distillery".

Bengal Excise Act, 1878.

Ben. VII of 1878.

Amendment of section 18, Bengal Act VII, 1878

6. In section 18 of the Bengal Excise Act, 1878, as amended by the Act of the Governor General in Council No. IX of 1885, the words "or fermented" shall be inserted after the word "spirituous", wherever that word occurs, and the words "or brewery" after the word "distillery".

Amendment of section 19 Bengal Act VII, 1878.

7. In section 19 of the said Act as amended by the Act of the Lieutenant-Governor of Bengal in Council No. IV of 1881, the words "or fermented" shall be inserted after the word "spirituous" in both the places where that word occurs.

Effect of two last foregoing sections on legislative authority of Bengal Council.

8. Nothing in either of the two last foregoing sections shall affect any Act passed by the Lieutenant-Governor of Bengal in Council after the commencement of this Act. [Act VIII, 1885, s. 196 & Act IX, 1885, s. 3]

STATEMENT OF OBJECTS AND REASONS.

HITHERTO, except in the Madras Presidency, no excise-duty per gallon has been levied on beer manufactured in British India. The manufacture of beer in India in large quantities and according to what may be called European methods is of recent origin, and consequently the existing excise law in many provinces makes no provision for the levy of such duty. The quantity manufactured for sale to the public has not hitherto been large enough to render it expedient to resort to legislation to impose an excise-duty. But the industry is a growing one, and it is considered that the time has now come when an excise-duty should be generally imposed.

The Bombay and Madras Excise Acts give power for the levy of such a duty. The present Bill gives similar powers for the areas to which the Bengal Act, No VII (B C.) of 1878, and the Northern India Excise Act, No. XXII of 1881, extend. The rate of duty imposed by the Bill is that leviable under the Tariff Act, power being reserved to reduce the rate to any lower amount.

The 26th February, 1890.

D. BARBOUR.

S HARVEY JAMES,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 1, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT., CAP. 67.

The Council met at Government House on Friday, the 21st February, 1890.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
His Excellency the Commander-in-Chief, Bart., V.C., G.C.B., G.C.I.E., R.A.
The Hon'ble Lieutenant-General Sir G. T. Chesney, K.C.B., C.S.I., C.I.E., R.E.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S.I.
The Hon'ble Sir D. M. Barbour, K.C.S.I.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Charn Laha, C.I.E.
The Hon'ble G. H. P. Evans.
The Hon'ble Maung Ôn, C.I.E., A.T.M.
The Hon'ble Muhammad Ali Khan.
The Hon'ble R. J. Crosthwaite.
The Hon'ble Sir A. Wilson, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C.I.E.

CHARITABLE ENDOWMENTS BILL.

The Hon'ble MR. SCOBLE presented the Report of the Select Committee on the Bill to provide for the Vesting and Administration of Property held in trust for charitable purposes.

ACTS VI AND VII OF 1884 AMENDMENT BILL.

The Hon'ble SIR DAVID BARBOUR moved that the Report of the Select Committee on the Bill to amend Acts VI and VII of 1884 (*Inland Steam-vessels and Indian Steam-ships*) be taken into consideration. He said:—

"When presenting the report of the Select Committee I explained briefly the alterations which had been made in the Bill, and I stated that those alterations were not of any great importance. I therefore need not take up the time of the Council by going through them again. But there is a proposal of some importance which, although mentioned in the report, was excluded from the Bill by the Select Committee; I refer to the proposal by the Lieutenant-Governor of Bengal to have three classes of certificates of competency, instead of two, for the management of inland steam-vessels. The original proposal was made by the Lieutenant-Governor of Bengal in May last, and as it did not appear at that time that the parties interested generally had been consulted, and as there was some *primâ facie* objection to the proposal, it was returned to the Government of Bengal. The Government of Bengal took steps to consult some of the persons chiefly interested in the matter, with the result that the original proposal was dropped and another proposal substituted. Unfortunately the latter proposal did not come before the Select Committee until about the 10th or 11th of the present month; and there were then two courses open to the Committee—either to report the Bill as it stood, leaving this proposal of the Bengal Government to be dealt with hereafter, if necessary, or to postpone their report and to consult Local Governments, especially the Government of Burma, and persons interested in the inland trade of Burma. The Select Committee thought that to postpone the consideration of the Bill might risk its passing this session; they thought it better to make a report at once, and to leave the important questions raised by the Government of Bengal to be dealt with subsequently if it should be found necessary to legislate with regard to it. The result is that the provisions which the Lieutenant-Governor was anxious to see introduced into the law are not contained in the present Bill, and I am afraid that it is impossible, and unfair to the parties interested, to put in any provisions at this moment to meet his wishes. However, I may say that the papers connected with those proposals shall, without any unnecessary delay, be circulated to the persons interested and to Local Governments, and when the Government of India has got full information on the subject it will decide whether or not it is expedient to undertake further legislation. I cannot say that, if the Government of India decide to legislate at all it will legislate exactly in the direction indicated by the Lieutenant-Governor of Bengal. But I may say that the whole case will be considered afresh, and that there will be no unnecessary delay in coming to a final decision."

His Honour THE LIEUTENANT-GOVERNOR said:—"After what has just fallen from my hon'ble friend Sir David Barbour, it does not seem expedient that I should take up the time of the Council by going fully into the case on which my amendments are based, nor that I should ask the Council to consider my amendments as they stand. The question is really a technical one and also a very difficult one, and my reason for venturing to put these amendments on the paper and to break into the somewhat monotonous harmony of our weekly meetings by raising a discussion is that the Executive Government is told by the law to do things which I find as the law stands it is almost impossible for the Executive Government to do. I need not explain further than that the objects of my amendments are to divide what are now second class steam-vessels into two classes, for the purpose of giving certificates of competency to masters and engineers; the difficulty being this, that if you put your qualifications as they ought to be for the higher class of steamers, you disable yourselves from giving certificates to all masters and engineers of the lower class of steam-launches and small steamers; and it was to meet this that I put these amendments on paper. Since these amendments were put on the paper I learnt from my hon'ble friend the Chairman of the Port Commissioners that the question has been further considered by some of the owners of steam-vessels, and that they have raised what is really an entirely new point. They

have strongly expressed the opinion that the whole class of steam-launches and minor steam-vessels plying in the port should not come under the system of certificates and survey at all. That may be right or it may be wrong; but all I can say is that the present law imposes on the Local Government the duty of surveying these vessels and issuing certificates to them, so that they should not run without licenses. If the Legislature thinks that these classes of steam-vessels ought to be exempted, let them be exempted; but the executive officers have no power under the law as it now stands to exempt them or to exempt any class of them. And my object ultimately is to have the law put in such a state that, whichever course is taken, the carrying out of the duties imposed upon the Executive Government will not be impossible. After what my hon'ble friend has said that this question will be fully considered later on and more thoroughly threshed out, I see no necessity to press my amendments, and I am perfectly free to confess that the information before the Legislature at the present moment is not sufficient to enable us to consider the matter. Therefore, with Your Excellency's permission, I beg leave to withdraw them."

The Hon'ble MR. EVANS said:—"I would venture to ask one question. We have heard from His Honour the Lieutenant-Governor that the Bill, as it at present stands, imposes upon the Executive Government the performance of an impossible duty. I do not know whether it is really so, but if it be so it seems to me to suggest the postponement of the passing of the Bill."

The Hon'ble SIR DAVID BARBOUR said:—"Perhaps I had better deal with the question put by the Hon'ble Mr. Evans in replying to what has fallen from His Honour the Lieutenant-Governor. I do not think that the Bill imposes an impossible duty on the Local Government, because the Bill as it now stands imposes no duty in respect to the matter at issue on the Local Government which was not imposed upon it by the Act of 1884—an Act which I think was passed at a time when Sir Steuart Bayley was a member of this Council, though of course that fact does not bind him to an approval of the law as it at present stands. It is a singular fact that, although the Act passed in 1884 made it necessary to issue certificates of competency, up to the present time those provisions of the law have not been acted upon in Bengal." [His Honour THE LIEUTENANT-GOVERNOR:—"Informal certificates of competency have been issued by the Port Commissioners with which they are allowed to work."] "The certificates to which I refer are certificates issued in accordance with the provisions of the Act, and, although such certificates have not been issued, there have been really no serious accidents, and the whole evidence shows that the larger vessels commanded by native commanders have been managed with great ability and success. It is quite true that the Government of Bengal brings forward a difficulty which is said to arise under the Act of 1884, and which is not met by the present Bill, namely, that the second class certificates cover a large range of vessels, some of them large and some of them small. Consequently, if the certificate is just sufficient, and not more than sufficient, as a guarantee for the proper management of small steam-launches, then it is not a sufficient guarantee for the safety of larger vessels. But this difficulty has not been raised by other Local Governments, and I do not think it is correct to say that the present Bill imposes on the Government of Bengal an impossibility. There is inconvenience under the existing law according to the view of the Government of Bengal, but I do not think that there is any serious danger."

The Motion was put and agreed to.

His Honour THE LIEUTENANT-GOVERNOR asked for leave to withdraw the following amendments, which stood in his name:—

(1) That in the proposed section 25A of Act VI of 1884, inserted by section 9 of the Bill as amended, in line 8, the words "first-class or second-class" be omitted.

(2) That for sub-section (2) of the same section the following be substituted, namely:—

"(2) Every certificate of service so granted shall state—

(a) in the case of a master, the limit of gross tonnage within which he is to be deemed competent to command an inland steam-vessel; and

(*b*) in the case of an engineer or engine-driver, the limit of nominal horse-power within which he is to be deemed competent to take charge of the engines of an inland steam-vessel."

(*3*) That the following be added as sub-section (*3*) to the same section, namely :—

"(*3*) A certificate of service so granted shall, within the limit of gross tonnage or nominal horse-power specified thereon in each case, have the same effect as a certificate of competency granted under this Act after examination."

(*4*) That the following be inserted as section 11 of the Bill, and the numbering of section 11 and following sections be altered accordingly :—

Substitution of new section for section 28, Act VI, 1884.

"11. For section 28 of the said Act the following shall be substituted, namely :—

Nature of certificates necessary in case of different steam-vessels.

'28. (*1*) An inland steam-vessel shall not proceed on any voyage unless she has as her master a person possessing an appropriate certificate of service granted under this Act, or—

(*a*) if she is of the gross measurement of 350 tons or upwards, a person possessing a first-class master's certificate granted under this Act, or a master's certificate granted under Act I of 1859 (*for the amendment of the law relating to Merchant Seamen*), or the Merchant Shipping Acts, 1854 to 1883, or to which the provisions of any such Act have been made applicable under the Merchant Shipping (Colonial) Act, 1869;

(*b*) if her gross measurement is less than 350 tons and not less than 100 tons, a person possessing a second-class master's certificate granted under this Act, or a certificate of the higher grade of the nature referred to in clause (*a*);

(*c*) if her gross measurement is less than 100 tons, a person possessing a third-class master's certificate granted under this Act, or a certificate of one of the higher grades referred to in clauses (*a*) and (*b*).

(*2*) An inland steam-vessel shall not proceed on any voyage unless she has as her engineer a person possessing an appropriate certificate of service granted under this Act, or—

(*a*) if she has engines of 80 nominal horse-power or upwards, a person possessing an engineer's certificate granted under this Act, or the Indian Steam-ships Act, 1884, or the Merchant Shipping Acts, 1854 to 1883, or to which the provisions of any such Act have been made applicable under the Merchant Shipping (Colonial) Act, 1869;

(*b*) if she has engines of less than 80 nominal horse-power and not less than 30 nominal horse-power, a person possessing a first-class engine-driver's certificate granted under this Act or the Indian Steam-ships Act, 1884, or a certificate of the higher grade of the nature referred to in clause (*a*);

(*c*) if she has engines of less than 30 nominal horse-power, a person possessing a second-class engine-driver's certificate granted under this Act, or a certificate of one of the higher grades referred to in clauses (*a*) and (*b*):

Provided that a steam-vessel, whose gross measurement is less than 350 tons and not less than 100 tons, and whose engines are of less than 80 nominal horse-power and not less than 30 nominal horse-power, shall be deemed to have complied with the requirements of this section if she has as her master and engineer a person possessing both a second-class master's certificate and a first-class engineer-driver's certificate granted under this Act, or in either case a certificate of the higher grade referred to in sub-section (*1*), clause (*a*), and sub-section (*2*), clause (*c*), respectively;

Provided also that a steam-vessel whose gross measurement is less than 100 tons, and whose engines are of less than 30 nominal horse-power, shall be deemed to have complied with the requirements of this section if she has as her master and engineer a person possessing both a third-class master's certificate and a second-class engine-driver's certificate granted under this Act, or in either case a certificate of one of the higher grades referred to in sub-section (*1*), clauses (*a*) and (*b*), and sub-section (*2*), clauses (*a*) and (*b*), respectively.'"

Leave was granted.

The Hon'ble SIR DAVID BARBOUR then moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

CENTRAL PROVINCES CIVIL COURTS ACT, 1885, AMENDMENT BILL.

The Hon'ble MR. CROSTHWAITE moved that the Report of the Select Committee on the Bill to amend the Central Provinces Civil Courts Act, 1885, be taken into consideration. He said :—

"I do not think it necessary to trouble the Council with any further remarks on this Bill. I explained its objects on a former occasion, and the Committee have made no amendments."

The Motion was put and agreed to.

The Hon'ble MR. CROSTHWAITE also moved that the Bill be passed.

The Motion was put and agreed to.

ACTS I OF 1859, VII OF 1880 AND V OF 1883 AMENDMENT BILL.

The Hon'ble SIR DAVID BARBOUR moved that the Bill to amend Acts I of 1859 (*Merchant Seamen*), VII of 1880 and V of 1883 (*Indian Merchant Shipping*) be referred to a Select Committee consisting of the Hon'ble Mr. Scoble, the Hon'ble Mr. Hutchins, the Hon'ble Sir Alexander Wilson, the Hon'ble Mr. Halliday and the Mover, with instructions to report within one month.

The Motion was put and agreed to.

The Council adjourned to Friday, the 28th February, 1890.

S. HARVEY JAMES,
Secretary to the Govt. of India,
Legislative Department.

FORT WILLIAM;
The 26th February, 1890.

SUPPLEMENT TO

The Gazette of India.

No. 9.] CALCUTTA, SATURDAY, MARCH 1, 1890.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

SEPARATE REVENUE.

Excise.

EXCISE ADMINISTRATION OF INDIA.

No. 1020, dated the 7th February 1890.

RESOLUTION—By the Government of India in the Finance and Commerce Department.

Ordered that the papers mentioned in the following list, relating to Excise administration in India, be published for general information in the Supplement to the *Gazette of India.*

E. J. SINKINSON,
Secretary to the Government of India.

LIST OF PAPERS.

No.	Letters	Subject.	Reference to Page: Gazette.	Reference to Page: Supplement foot pagirg.
1	From the Government of India to the Secretary of State, No. 29, dated 4th February 1890.	Remarks on the Debate in the House of Commons on 30th April 1889 on the Excise Administration of India . .	171—215	9—53
	Appendices to ditto .	. . . . .	217—262	55—100
	Enclosures of ditto .	. . . . .	265—391	103—229

LIST OF PAPERS—*continued.*

No.	Letters.	Subject.	Reference to Page	
			Gazette.	Supplement foot paging.
2	From the President, British and Colonial Temperance Congress, dated 16th July 1886.	Asking for inquiry regarding the alleged increase of intemperance in India, and for the adoption of remedial measures	393	231
3	From Secretary of State for India, No. 70 (Revenue), dated 12th August 1886, and enclosures.	Forwards a memorial from the British and Colonial Temperance Congress regarding the alleged increase of intemperance in India, and suggests its consideration in connection with the Excise Commission's Report on Excise Administration in Bengal . . .	393	231
4	To Secretary of State for India, No. 166, dated 25th June 1887, and enclosures.	Acknowledges Despatch No. 70 (Revenue), dated the 12th August 1886. Remarks on the increased attention paid to excise matters within recent years, the successful results of the excise policy, and the erroneous nature of the information supplied to the Congress. Furnishes statistics to show the restrictions imposed on the consumption of liquor	394—417	232—255
5	From Secretary of State for India, No. 63 (Revenue), dated 18th August 1887, and enclosures.	Forwards copies of questions and answers in the House of Commons regarding the issue of licenses for the sale of intoxicating liquors and opium in Burma, and states that a full report of the proceedings in the matter is awaited. Asks for certain statistics in connection with the subject, and urges the necessity of taking the strongest precaution to prevent the sale of opium and spirits to Burmans and the issue of licenses in places where the population is purely Burmese . . .	417 & 418	255 & 256
6	From Secretary of State for India, No. 69 (Revenue), dated 31st August 1887, and enclosure.	With reference to Despatch, dated the 25th June 1887, No. 166, forwards copy of a letter to the President of the British and Colonial Temperance Congress on the subject of that Despatch .	419	257
7	From Secretary of State for India, No. 28 (Revenue), dated 19th April 1888.	In continuation of Despatch No. 63, dated the 18th August 1887, forwards copy of a report on a Debate in the House of Commons on "* * * the extension of the sale of intoxicating liquors for (Indian) revenue purposes with serious results to the moral and material welfare of the people * * ." Expresses satisfaction as to the principles observed in Indian excise administration, and indicates the considerations on which Indian excise system should be based. Adds that a recent Despatch of the Government of India and the excise reports show that the excise policy is practically shaped in conformity with these considerations, but draws attention to the necessity of using careful language in the excise reports. Briefly refers to the merits of the central distillery system as compared with the outstill or contract system, and asks for any instructions issued to Local Governments in accordance with the remarks in the Despatch	— 419 & 420	257 & 258

LIST OF PAPERS—*continued.*

	Letters.	Subject.	Reference to Page	
			Gazette.	Supplement foot paging.
8	To Secretary of State for India, No. 159, dated 16th June 1888, and enclosures.	Furnishes the report called for in Despatch No. 63 (Revenue), dated the 18th August 1888, and describes the situation, both past and present, in regard to drinking and the opium traffic in Burma. Indicates the orders issued for regulating and controlling the traffic in intoxicating liquors and opium	420—434	258—272
9	From Secretary of State for India, No. 64 (Revenue), dated 9th August 1888.	In reply to Despatch No. 159, dated 16th June 1888, accepts generally the conclusions arrived at by the Government of India as to the excise administration in Upper Burma; but requests that due attention may be paid to the injunctions given in a previous Despatch against creating or stimulating a demand for liquor .	434	272
10	To Secretary of State for India, No. 213, dated 11th August 1888, and enclosure.	In reply to Despatch No. 28, dated the 19th April 1888, reports the instructions issued in connection with previous Despatches on the excise question and the steps now being taken by the Governments of Bengal and the Punjab to entrust their excise superintendence to special officers. Remarks on the success of the excise systems in Madras and Bombay, and adds that a further communication will follow regarding the defects of the outstill systems, the extent to which they are employed, and the reasons in each case for employing them in preference to the central distillery system . .	434—436	272—274
11	From Secretary of State for India, No. 76 (Revenue), dated 30th August 1888.	With reference to a question in the House of Commons regarding the licensing of liquor shops near tea-gardens in Darjeeling and an alleged protest against the Government excise policy by tea-planters, requests to be informed of the action taken by the Local Government in the matter .	436	274
12	To Secretary of State for India, No. 250, dated 16th October 1888, and enclosures.	Acknowledges receipt of Despatch No. 76 (Revenue), dated the 30th August 1888, and forwards correspondence with the local authorities on the subject of the Despatch. Adds that, in view of the information contained in the correspondence, it does not appear necessary to give any instructions to the local authorities in the matter. Remarks on the grave objections to the adoption of measures for altogether suppressing the sale of liquor in India or for abandoning the system of subjecting liquor shops to the necessity of obtaining licenses	436—446	274—284

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No.	Letters.	Subject.	Reference to Page	
			Gazette.	Supplement foot paging.
13	To Secretary of State for India, No. 22, dated 22nd January 1889, and enclosures.	In continuation of Despatch No. 212, dated the 11th August 1888, forwards Mr. Buckland's report on the excise systems of Madras and Bombay and Mr. Westmacott's report on the outstill system in the Hooghly and Howrah districts. Recommends, for the reasons stated, the appointment, as an experimental measure, for three years of a special officer to be charged with the duty of controlling the excise administration of Bengal, and introducing from time to time such improvements as experience may show to be necessary. Explains the cause of the evils in the outstill system, and indicates the orders issued for its more effectual control	446—448	284—286
14	To Secretary of State for India, No. 23, dated 22nd January 1889.	Transmits memorials from certain Associations in Bengal, urging the abolition of outstills and the introduction of a system of local option as regards the establishment of liquor shops, and states that the opinion of His Honor the Lieutenant-Governor of Bengal on the memorials will be sent in due course. Promises a further report on the character and extent of the outstill system in the various provinces .	448 & 449	286 & 287
15	From Secretary of State for India, No. 13 (Revenue), dated 31st January 1889, and enclosures.	Forwards for consideration five letters laid before His Lordship by a Member of Parliament, complaining of the liquor traffic and drunkenness in Assam. Remarks generally on the Excise Administration Report of Assam for 1887-88, the excise system in force in Darjeeling, and the complaints of tea-planters against it. With reference to the conflicting accounts regarding excise administration in the tea districts, suggests that a very careful inquiry be made into the facts and into the need for change in the excise administration of these districts. Asks for a copy of the instructions issued in the matter at an early date	449—452	287—290
16	To Secretary of State for India, No. 55 (Revenue), dated 19th February 1889, and enclosures.	Furnishes the information promised in Despatch No. 213, dated the 11th August 1888, regarding the nature of the outstill systems as administered in the several provinces of India, and the extent to which they are in operation in each case. Remarks generally on the various excise systems of the several provinces, the difficulties in excise administration resulting from the interlacing of Native and British territory, and denies the accusation that consumption of liquor has been encouraged for the sake of revenue .	452—492	290—330

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			Gazette.	Supplement foot paging.
17	From Secretary of State for India, No. 31, dated 14th March 1889.	With reference to Despatches Nos. 22 and 23, dated the 22nd January 1889, sanctions the appointment of an Excise Commissioner for Bengal for three years. Requests that the seven Associations who memorialised His Lordship concerning the outstill system in Bengal may be informed that their memorials have been received and are under careful consideration by the Government of Bengal. Expresses confidence that the Government of India will strictly adhere to the principles of excise administration laid down in Despatch No. 28 (Revenue), dated 19th April 1888	492 & 493	330 & 331
18	From Secretary of State for India, No. 38 (Revenue), dated 28th March 1889.	In reply to Despatch No. 55, dated the 19th February 1889, remarks on the possibility of mitigating the evils of the outstill system, and draws attention to the successful working of the central distillery system in Madras and Bombay	493	331
19	To Secretary of State for India, No. 157, dated 25th May 1889, and enclosures.	With reference to Despatch No. 67, dated the 5th March 1889, forwards, with remarks, the reports of Local Governments as to the precautions taken and the extent to which deference is paid to the wishes of the residents of the neighbourhood before a license is granted to a shop for the sale of liquor, and indicates the action taken by the Government of India in the matter	493—514	331—352
20	From Secretary of State for India, No. 52 (Revenue), dated 16th May 1889.	Forwards copy of a Debate in the House of Commons on the excise administration of the Government of India resulting in a Resolution condemning it. Criticises the Resolution and indicates the instructions that may with advantage be issued to the several Local Governments in connection with it	514 & 515	352 & 353
21	To Secretary of State for India, No. 209 (Revenue), dated 6th July 1889	Acknowledges Despatch No. 52 (Revenue), dated 16th May 1889, and forwards a copy of the instructions issued to Local Governments in the matter .	515	353
22	From Secretary of State for India, No. 67 (Revenue), dated 18th July 1889.	Acknowledges Despatch No. 157, dated the 25th May 1889, concerning the outstill system of excise in Bengal and the advisability of introducing some form of local option in granting or continuing licenses for liquor shops. Expresses a hope that the reform of excise administration in Bengal will be materially accelerated, and concurs with the opinion expressed on the question of local option. Commends the rule observed by the Punjab Government in the matter of licensing shops	515 & 516	353 & 354

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23	To Secretary of State for India, No. 323, dated 15th October 1889, and enclosures.	Acknowledges receipt of Despatch No. 67 (Revenue), dated the 18th July 1889, regarding the outstill system in Bengal and the advisability of introducing some form of local option in granting licenses for liquor shops. Corrects a serious misapprehension in the Despatch as to the extent to which the Bengal Government has given effect to the recommendations of the Excise Commission, and specifies the towns in which the central distillery system is in force in Bengal. Forwards a resolution on Mr. Buckland's report of his inquiry into the excise systems of Bombay and Madras, and adds that the Government of Bengal has decided to adopt the system of excise considered desirable by Her Majesty's Secretary of State	516–520	354—358
24	To Secretary of State for India, No. 340, dated 22nd October 1889, and enclosures.	Forwards the report of the Bombay Government of the results of an experimental excise system tried in the Thana and Kolaba Districts which dispensed with the guarantee of a minimum revenue—a condition usually attached to the grant of monopolies in the Bombay Presidency as illustrative of the difficulty of raising the excise duties on country spirit in India to a rate approximating to the tariff rate leviable on imported foreign spirit .	520—544	358—382
25	From Secretary of State, No 113, dated 21st November 1889.	In reply to Despatch No. 323, dated the 15th October 1889, communicates remarks regarding the changes introduced as ordered in the Bengal excise system	544 & 545	382 & 383

Despatch to Her Majesty's Secretary of State, No. 29, dated 4th February 1890, regarding Excise Administration.

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EXCISE ADMINISTRATION OF INDIA.

No. 29 of 1890, dated Calcutta, the 4th February 1890.

From—THE GOVERNMENT OF INDIA,

To—HER MAJESTY'S SECRETARY OF STATE FOR INDIA.

IN our Despatch No. 209 of 6th July last we informed Your Lordship that we proposed to address you, at a future date, on the subject of the Resolution* adopted by the House of Commons condemning in general terms the Excise administration of the Government of India. We have now the honour to fulfil that promise.

* "That, in the opinion of this House, the fiscal system of the Government of India leads to the establishment of spirit distilleries, liquor and opium shops in large numbers of places where till recently they never existed, in defiance of Native opinion and the protests of the inhabitants, and that such increased facilities for drinking produce a steadily increasing consumption, and spread misery and ruin among the industrial classes of India, calling for immediate action on the part of the Government of India, with a view to their abatement."

2. We are fully impressed with the importance, and indeed necessity, of placing the Excise administration of this country on a satisfactory basis, but, as Your Lordship is aware, serious difficulties are encountered in attempting to establish in India a system or systems of Excise administration which shall be free from objection. These difficulties are, we believe, greater than are met with in any other country which is ruled on principles in accord with modern civilization, and the complexity of the questions involved makes it difficult for those who have no practical experience of the working of the administration to appreciate the obstacles with which we have to contend. Under such circumstances it is a matter for regret that the statements made in the debate on the Indian Excise system should, as it appears to us, have been inaccurate and misleading, and we feel it necessary to reply at some length to the criticisms which have resulted in the condemnation as a whole of the many widely differing and complex Excise systems which are in force in India.

3. With a view to indicating the unsatisfactory nature of the evidence before the House of Commons when the Resolution in question was passed, we have obtained from the several Local Governments authoritative reports regarding the statements made in the course of the Debate, and the correspondence will be found among the enclosures to this Despatch. On our own behalf we desire to add certain explanations and remarks regarding these statements: we

shall take the opportunity of explaining at some length the chief difficulties connected with Excise administration in India, and the methods adopted for overcoming them; and we shall also refer to the principles by which our policy in regard to liquor and drugs is guided, and explain the nature of the measures by which practical effect can be given to that policy. The task of commenting on statements made in the House of Commons is one which we would gladly avoid, but the interests at stake are too important to permit of our evading the duty, however unpleasant. In view of the position of the liquor question in India at the present time, we shall quote freely the evidence on which our conclusions are based.

SECTION I.—STATEMENTS MADE IN THE DEBATE IN THE HOUSE OF COMMONS.

Unfairness of treating the change in system made in Bengal in 1877 (and reversed after 1884), as a fair representation of the results of the Excise policy of the Government of India.

4. In the first place we desire to point out that what took place in Bengal between 1877 and 1884 cannot fairly be taken as an example of the deliberate and settled policy of the Government of India. The defects of the Central Distillery system, which will be mentioned hereafter, led in 1877 and the next few years to its being largely replaced by the Outstill system in that Province; and the Revenue authorities, in January 1879, in consequence of certain difficulties in enforcing it, suspended the rule which had previously been in force limiting the capacity of each outstill, and thus preventing the owner from manufacturing more than a certain quantity of spirit. The latter change was not made under the authority of either the Supreme or Local Government. Complaints followed, which, though exaggerated, were not without foundation, that the change had cheapened the price of liquor and led to an increase of drinking. In this view the number of outstills was steadily reduced from the year 1880, and a Commission was appointed in 1883 to enquire into the whole question.

5. The conclusions of the Commission were accepted by the Local Government and by the Government of India, and the Outstill system was contracted to the extent which the Commission recommended, and its other recommendations regarding the regulation of that system were carried out as quickly as was practicable. These changes were made before the question was discussed in Parliament, and although we admit that an error was committed in so greatly extending the Outstill system after 1877, and especially in removing the limitation on the capacity of outstills, and although we regret that the change was made, we are unable to find in the facts any sufficient support for the assertion that we are indifferent to an increase of drinking on the part of the Indian population, or any reasonable grounds for attacking the general policy of the Government of India in Excise matters.

No evidence to show that there has been an increase of drinking in Bengal since 1884, but evidence to show that there has been a decrease.

6. The remarks of the Government of Bengal in letter No. $\frac{3-4}{4}$13, dated 28th November 1889, enclosure No. (5) of this Despatch, deal with the charge made by Mr. Smith that there has been an increase of drinking in Bengal within the last few years. The evidence quoted in support of the charge is not of recent date. The Bengal Commission reported in 1884 that up to

that time there had undoubtedly been an increase in the consumption of intoxicating liquor. None of the evidence now brought forward is of a later date than that year. The Bengal Government, after considering and accepting the conclusions of the Commission, immediately proceeded to take steps to carry out its recommendations. There is no evidence to support the charge that drinking has increased in Bengal since the Government of that Province began in 1885 to carry out the Commission's recommendations. On the contrary the evidence supports the opposite conclusion: there has been a decrease in the issues of spirit from central distilleries in Bengal from 1,129,056 gallons in 1886-87 to 1,057,119 gallons in 1888-89, notwithstanding the fact that in the latter year the area covered by the Central Distillery system was greater than in the former year: the issues from outstills cannot be accurately stated, but the number of such stills and the area served by them has been reduced, and the total liquid capacity of all the outstills is little more than one-half what it was in 1886-87.

Opinion of Babu Keshub Chunder Sen, given in 1874, had no reference to recent years.

7. In support of his assertion that "every opinion confirms the astonishing increase in the consumption of spirits within the last few years," Mr. Samuel Smith quoted an extract from a memorial of the late Babu Keshub Chunder Sen, a well-known social and religious reformer. That memorial was forwarded to the Viceroy in January 1874, and was therefore written more than fifteen years before Mr. Smith quoted it to prove an increase of intemperance within the last few years. At the time when that memorial was written, the Outstill system, against which Mr. Smith's criticisms of the Excise administration in India, so far certainly as they apply to Lower Bengal, are mainly directed, was in force in that Province only to a very limited extent.

8. The alleged increase of intemperance to which Babu Keshub Chunder Sen referred was believed to have occurred mainly among the classes who had received an English education: the quotations made in support of his opinion and the general tenor of the memorial confirm this; the writer attributed the increase to two chief causes—"the unsettlement of popular faith and ideas, in consequence of the spread of English education, and the unnecessary multiplication of liquor shops." The Lieutenant-Governor of Bengal, after considering all the evidence forthcoming at that time, recorded his opinion that intemperance was on the increase only among "several sections of the educated classes among the natives at the Presidency Town (Calcutta) and at other large centres of national life."

9. The number of shops for the sale of distilled and fermented liquor in Bengal in each year from 1868-69 to 1874 was as follows:

	Distilleries.	Outstills.	Rum.	Imported liquor.	Tari.	Pachwai.
1868-69	5,329	281	773	865	22,055	1,542
1869-70	5,682	300	776	901	22,329	1,655
1870-71	6,100	312	816	965	21,670	1,687
1871-72	6,153	1,058	773	953	21,689	1,815
1872-73	5,040	1,075	210	946	22,351	1,844
1873-74	4,723	1,076	122	891	22,873	2,006

Pachwai is a comparatively harmless home-brewed beer, and the figures just

given do not support the contention that any increase of drinking that may have taken place in the years preceding 1874 could, in any appreciable degree, be ascribed to "the unnecessary multiplication of liquor shops." We have no doubt that the other reason assigned for increase of drinking, namely, the unsettlement of popular ideas and faith, in consequence of the spread of English education, was correct, though we believe that the amount of increase and of evil resulting from it was exaggerated. Babu Keshub Chunder Sen saw, and deplored, this increase of drinking among that class of his countrymen to which he himself belonged, and in his desire for reform he urged that the number of liquor shops should be reduced; in point of fact any increase in the habit of drinking that may have taken place among certain classes at that time was not due to an excessive number of shops, and would not have been stopped by their reduction.

Temporary increase of drinking sometimes due to spread of English education.

10. One of the earlier effects of the spread of education and enlightenment in such countries as India may sometimes be an increase in intemperance: old checks based on imaginary sanctions lose their power of restraint, and the result is excess. But this result is, we believe, only temporary: education in time establishes more solid and enduring restraints against intemperance than those which it destroys. The gradual growth of a healthy public opinion will, in our opinion, reduce intemperance in a wider, surer, and more lasting manner than the most severe restrictive measures which Government could adopt. It seems to us better to await with confidence this result of education and to assist in the formation of sound public feeling than to be hurried by alarm at a temporary evil into hasty attempts at forcible repression. A change of this nature in public opinion has occurred in the present century among large classes of the people of Great Britain: habits of intemperance which formerly prevailed among certain classes in England without disgrace are now condemned as disgraceful. We are glad to think that enlightened public opinion has already begun to work in the direction of sobriety and moderation among the class of educated Natives of Bengal to whom Babu Keshub Chunder Sen's remarks applied, and we quote with satisfaction the following extract from the evidence of Mr. Romesh Chunder Dutt, Magistrate and Collector of Backergunge, a Member of the Bengal Civil Service, given to the Bengal Excise Commission in 1883:—

"I wish to make a few general remarks about drinking among respectable and educated men. It is a mistake to say, as is often said, that English education has introduced drink in India. Drink was well known in ancient India, and we know enough of the facts of the last century to be able to assert that drinking was a fashionable vice among the courtiers and retainers of princely zemindars. Devout Shakta worshippers have also been partial to drink for many centuries in Bengal, and semi-aboriginal castes have always been addicted to drink. There can be no doubt, however, that with the introduction of English education in Bengal in the early part of this century a sort of impetus was given to drinking among the higher classes. Educated men who broke through the prejudices against forbidden food disregarded at the same time the salutary restraint against drink. Drinking was regarded as a sort of index to liberal ideas and reformed ways—as a commendable accomplishment in an educated gentleman. When there is a reaction against ancient prejudices and senseless social restraints it is difficult to confine it within the exact and proper bounds, and the first distinguished men from the Hindu College, who took part in all the commendable political and educational reforms a generation or two ago, were generally men who were not admired for their sober habits in private life. The example of these distinguished men was of course followed by a large circle of educated men in Calcutta.

"I have noticed with pleasure a salutary change in Calcutta society within the last 20 years or less. A closer knowledge of English society, derived from a more careful study as well as by the frequent visits of our young men to Europe, has convinced our educated countrymen that drinking is not a necessary accomplishment in English society, and that drunkenness is simply not tolerated. The public men of the present generation, who take a lead in most political and social agitations, and whom the great majority of educated men almost instinctively follow to some extent, are setting a commendable example of temperance, which is different from the example which was set 30 years ago. The thousands of school-boys who flock to public places to listen to the speeches of their leaders in political and social matters are intimately acquainted with their habits and thoughts in private life, and instinctively adopt many worthy and amiable traits in their conduct. I believe I am right in stating that drunkenness is decreasing among the higher and better educated classes in Calcutta, and the example set in Calcutta spreads rapidly among the similar classes in all mofussil towns.

"I have made the foregoing remarks in order to show that drinking among the educated classes has nothing whatever to do with the Outstill system, and that it depends entirely on other influences on which Excise legislation has no control."

Evidence of Mr. Metcalfe.

11. Mr. Smith also quoted the evidence of Mr. Metcalfe, Additional Commissioner of Patna, before the Bengal Excise Commission, to show that intemperance had increased in Bengal in consequence of the re-introduction of the Outstill system. The passage quoted from Mr. Metcalfe's evidence was as follows:—

"I have been officially connected with this district since 1879 to 1884 as Collector and from 1874 to 1876 as Officiating Commissioner.

"My experience has been as a Collector both of the Sudder Distillery and Outstill systems.

"The habit of drinking has extended to all classes. The quantity drunk is larger owing to the cheaper price at which it is now sold. Persons who previously were satisfied with a dram are now able to afford a bottle or two.

"Among the labouring and artizan classes drinking has increased to a deplorable extent. I have not noticed any cases among school-boys, but my experience is that domestic servants, day-labourers, and women drink to an extent I never noticed before under the Distillery system. Under the Outstill system the habit of drinking is forcibly brought home by instances such as these. My coachman has tumbled off his box drunk. If I want a mochee to mend the harness, I have to arrange that he shall be sober the night before. A workman now drinks his bottle of spirit as regularly as he eats his food, and quarrels have become frequent."

Mr. Metcalfe was an officer of long service and wide experience, having first arrived in India in the year 1857, and he was the highest official but one in Behar. His evidence is justly entitled to weight. But the Commission also took the evidence of Mr. F. M. Halliday, the only officer in Behar of higher rank than Mr. Metcalfe, and of at least equal experience, as he came to India in 1856. Mr. Halliday's evidence is printed in Appendix A and by no means supports the extreme statements made by Mr. Metcalfe.

We are not aware of any good reason why the evidence of Mr. Metcalfe should be held to be conclusive, while that of Mr. Halliday is ignored.

Evidence of Mr. Hudson.

12. The following passage was also quoted by Mr. Smith from the evidence of Mr. Hudson before the Bengal Commission:—

"The upshot of the enquiries I have made among the planters and my personal observations during a residence of 20 years is that drunkenness has greatly increased during the last few years. I attribute this principally to the fact that 20 years ago, and up to a few years past, it cost a man four annas to get drunk on spirits; now he can make himself dead drunk—*thik nissa* as it has been expressed to me by a 'habitual,'—for one anna. Also, whereas it used to be most difficult to get spirits anywhere except at the distilleries, it can now be procured within reach of nearly every hamlet."

We have no doubt that Mr. Hudson gave his evidence in perfect good faith and fully believed everything he stated to be true. But while we admit that there was an increase of drinking at the time to which his evidence refers, though not due solely to the cheaper rate at which liquor could be procured, we are of opinion that a very exaggerated view of the increase was taken by him, and in so far as it is possible to test it by figures, his evidence is not borne out by facts. For example, it is not the case that it used to be most difficult to obtain spirits anywhere except at the distilleries. Liquor is never sold from the central distilleries, but from the shops supplied by these distilleries; and the number of shops in any area under the Central Distillery system is usually greater than when the same area is brought under the Outstill system. In Chumparun, the district with which Mr. Hudson was best acquainted, the number of liquor shops in 1883 was 135. The population of that district was 1,721,608 according to the census of 1881 and the number of villages and hamlets contained in it was 7,762. There was therefore only one shop to 58 villages* and hamlets, and to 12,750 of the population. If we consider the adjoining district of Mozufferpur, with which Mr. Hudson, as an indigo planter, was no doubt well acquainted, we find the number of liquor shops to have been 134, the population 2,582,062, and the number of villages* and hamlets 5,138. There was thus in Mozufferpur one liquor shop to 38 villages and hamlets, and one liquor shop to a population of 19,270. We are unable to see how, under these circumstances, it could be said that liquor was procurable within reach of nearly every hamlet. The districts of Chumparun and Mozufferpur are comprised in the Division of Behar, and the number of shops for the sale of country liquor in that Division was 2,246 in 1871-72, 1,773 in 1880-81, and 1,417 in 1881-82, while it has never exceeded 1,079 since 1882-83.

13. The evidence of another non-official witness, Mr. H. W. Stevens, by no means bears out the statements of Mr. Metcalfe and Mr. Hudson, though he was intimately acquainted with the tracts of country with which these gentlemen were familiar. His evidence was as follows:—

"I am very well acquainted with the districts of Monghyr, Bhagulpore, Durbhanga, and Mozufferpore. I have been resident in these districts and constantly moving about for the last 20 years. During that time I was constantly employed on various public works, and have had very large gangs of labourers of various descriptions under me.

"I know so far about the working of the Sudder Distillery and Outstill systems that there were more supervision and restriction in the former than in the latter.

"I have no reason to suppose that drinking has increased in the above districts during the last ten years, but I do consider that the location of outstills in prominent localities in the neighbourhood of indigo factories and bazars has made drunkenness more apparent.

"I have never known drinking among school-boys. I think there has been an increase of drinking among domestic servants. I judge from my own servants, more especially among syces and outdoor servants, than among the indoor servants. It seems to be more in the districts north of the Ganges than in Monghyr and South Bhagulpore. I do not think that the pure agriculturists drink at all. Day-labourers much prefer tari when they can get it. When they cannot, they drink country spirits. On my quarries near here there are several hundred people employed. There is no difficulty caused by these people getting drunk, and no complaint on the subject. There is no liquor-shop at any of these quarries. There may be liquor-shops in the adjoining villages for all I know. These people, like all other low-caste labourers, get drunk at the Holi and other festivals. I do not believe that the

* Places with a population of 5,000 or more have been taken as towns: there are 16 such in Mozufferpur and 4 in Chumparun. In calculating the number of villages to each shop, we have not struck out the shops in those towns, as the Excise Reports do not show them separately. If it had been possible to do this the results would have been even more unfavourable to Mr Hudson's allegation.

drunken bouts on these occasions last longer now than they did formerly. I have never seen a drunken woman.

"From my own experience I should say that no caste which did not drink while the Sudder Distillery system was in force has now acquired the habit of drinking. I consider that the increase in drunkenness which I observed among the domestic servants is wholly due to increase of wages. Syces' wages have risen to 50 per cent. during the last 20 years, and the price of food in normal years has not increased.

"The last five years previous to the present one have been years of prosperity in the districts above mentioned; and if there has been any increase in the consumption of liquor in these years it has been mainly attributable to that prosperity.

"There has been a very marked increase during the last four or five years in the expenditure on the marriages of the labouring classes; such expenditure has materially increased the consumption of liquor. Country spirit, and not tari, is mainly drunk on these occasions."

Danger of accepting extreme statements made by particular witnesses in questions connected with drink.

14. In referring to the evidence of Mr. Metcalfe and Mr. Halliday, and of Mr. Hudson and Mr. Stevens, we desire to call attention to the danger of taking isolated portions of evidence, or the evidence of particular persons, as conclusive. India is so vast that nobody can possess a thorough knowledge of more than a comparatively small portion of it; and any one who makes general assertions on the strength of a few instances which have come to his own notice is liable to fall into serious error. There is a special reason for accepting with caution extreme statements made with reference to a question like that of the traffic in drink. Men's minds are in that matter greatly influenced by sentimental considerations, and there is a risk of the judgment being misled by preconceived ideas, especially when statistics are not employed to test loosely-formed opinions. The Bengal Excise Commission made the following remarks in connection with this matter:—

"When a person testifies from his own experience to an increase of drinking among the people of his own village, or among his workpeople, or among any set of people with whom he has had close and intimate relations, and to the extent of such increase, the statement, if made by a competent and unprejudiced observer, may be implicitly relied on; but it is impossible to attach the same weight to a very large number of the statements to be found in the evidence taken by the Commission. A striking instance of this will be found in the evidence taken at Jamalpore, in the Monghyr district, by one of the members of the Commission. Statements were then made, undoubtedly in good faith, by several of the officials employed in the Railway workshops, which statements were afterwards contradicted or seriously modified in an authoritative way."

15. We have no doubt that both Mr. Halliday and Mr. Metcalfe, Mr. Hudson and Mr. Stevens, though differing widely in their evidence, merely gave expression to their genuine convictions. The evidence of these four gentlemen referred to the same portion of India, namely, Behar. Of the two official witnesses, Messrs. Halliday and Metcalfe, it may fairly be said that their experience was equally great. The same remark applies to the non-official witnesses, Messrs. Hudson and Stevens. Stronger evidence could hardly be produced of the danger of relying on the mere opinions of individual witnesses. It is unnecessary to pursue the matter farther, as the conflicting evidence refers to a state of things which, as we have already said, ceased to exist some years ago.

Alleged increase in the number of drunkards.

16. When definite statements such as those relating to the increase in numbers of liquor-shops or the sale of liquor at almost every hamlet are made.

we can at least test their accuracy if we cannot disprove them. But general and indefinite assertions are more difficult to meet. Of this class is the assertion of Mr. Smith that, "whereas ten years ago there were perhaps 10,000,000 of drinkers in India, we have now turned them into 20,000,000." Regarding this statement we must content ourselves with remarking that the figures are, both absolutely and relatively, purely imaginary, rest on no basis of statistics or accurate observation, cannot be tested in any way, and that it would probably be as correct to say that whereas ten years ago there were 20,000,000 of drunkards in India, their numbers have now been reduced to 10,000,000. We entirely disbelieve that the number of drunkards in British India, using the term drunkards in its ordinary acceptation, at all approaches the enormous total of 20,000,000. There has probably been some increase of drinking among the classes that have come under the influence of Western thought, and among those members of the lower classes who have been brought together in large bodies to work in factories and on railways, and who receive much higher wages than formerly, but these classes are after all only a fraction of the total population, and a stricter system of Excise and higher rates of duty have, as the Bombay Government observes, "exercised a most salutary effect in preventing the general drunkenness that formerly prevailed among the lower classes in certain districts." The same Government adds: "The change that has come over the notoriously drunken population of the Thana and Kolaba Collectorates since 1878 is remarkable."

We think it quite possible that the total number of drunkards in India has decreased in recent years, though, of course, an increase of drinking among the numerically small portion of the population in the Presidency towns that has received an English education attracts much more attention than a corresponding decrease among the lower, and more numerous, classes in remote districts.

Alleged untrustworthiness of Official evidence.

17. Mr. Smith also asserted that as regards Excise matters "the officials are tied to the system, and we can place no more reliance upon their opinions than on the question of the abolition of slavery we could have followed the advice of West India Planters as to the moral effects of the system." With reference to this charge we desire to observe that the officials in India have no pecuniary interest of any kind in encouraging drinking; and that the position of officials in this matter differs, *toto cœlo*, from that of the slave-owners who had a personal pecuniary interest in the continuance of the institution of slavery. Even the Local Governments, who are charged with the administration of the Excise Department, have a comparatively small pecuniary interest in the increase of Excise revenue, of which Provincial revenues now receive only one-fourth, the remainder going to the Government of India. The inapplicability of the comparison instituted by Mr. Smith is proved by another portion of his own statement. One of the strongest of the quotations made by him in support of his case was from the evidence of an official, Mr. Metcalfe. It is given in paragraph 11 of this Despatch. Another official, Mr. C. C. Stevens, Magistrate and Collector of the 24-Pergunnahs, stated in evidence before the Commission his belief from the information he could obtain that "drinking had increased among all the classes named in the questions circulated by the Commission except school-boys;" and he strongly condemned the Outstill system, and recommended the re-introduction of the

Central Distillery system in all but exceptional tracts where the circumstances are such as to render it impossible to work it. We need not multiply instances in which Government officials have recorded opinions against the system with which the pecuniary interests of the Government were supposed to be bound up. But we may state that of the 104 official witnesses examined by the Bengal Excise Commission, 56 gave evidence that drinking had increased under the Outstill system: most of these were of opinion that the increase was due partly or chiefly to the Outstill system: some of them recommended reversion to the Central Distillery system, others the better regulation of Outstills, while others did not propose any remedy for the evil. Even among those who did not believe that there had been an increase of drinking, some recommended on other grounds that Outstills should be displaced by Central Distilleries. We think that these figures disprove the assertion that our officers can no more be trusted in matters of Excise than could slave-owners in questions connected with slavery.

Alleged failure to carry out the recommendations of the Bengal Commission.

18. Mr. Smith also said: "Now, the Bengal Commission reported in favour of a reversal of the Outstill policy, and an attempt at reversal was made for a year or two; but as the revenue straightway fell off by ten lakhs the Government did not like it, and they gradually reverted to the old system." In this matter Mr. Smith has been misinformed. Since the Report of the Commission of 1883-84 was considered, the Bengal Government has been engaged in carrying out the recommendations of the Commission, as a reference to the yearly Excise Reports would have shown. Long before the date on which Mr. Smith made this statement the Central Distillery had been introduced in supersession of the Outstill system in every one of the places for which the Commission recommended this step, and the measures suggested by the Commission for the better control and regulations of outstills in places in which they considered that these should be maintained were being steadily brought into force. We desire to call special attention to this point, because Mr. Smith's confident assertions as to the Government having failed to carry out the recommendations of the Commission and the motive for its action being a desire to obtain revenue appear to have misled Your Lordship, and in Your Lordship's Despatch No. 67, dated 18th July 1889, it was assumed that the Government of Bengal had wavered in its expressed intention to carry out the recommendations of the Excise Commission in regard to the substitution of central distilleries for outstills, and a hope was expressed that the rate of reform in Bengal would be materially accelerated. The real facts of the case are fully explained in the Bengal letter No. E $\frac{3-4}{4}$ 13, dated 28th November 1889, enclosure No. (5) of this Despatch, and they have already been referred to above in paragraph 5. The Bengal Government is now going much beyond the recommendations of the Commission in the direction of abolishing the Outstill system. It is probable that Mr. Smith's misconception was due to the extension of the Outstill system in 1887-88 to a portion of the Hooghly-*cum*-Howrah district. This measure arose out of a recommendation of the Excise Commission, that two Central Distilleries in that district should be closed and that the location of a third should be changed. After careful inquiry, and in consideration of the fact that there was strong evidence of smuggling in the tracts affected, the extension of the Outstill system was held to be preferable. The results of this change were investigated very fully in 1888, by an officer, Mr. Westmacott, placed on special

duty for the purpose. The final result was that from 1st April 1889 the Outstill system was again abolished in that district.

19. Apart from the question of the general inaccuracy of Mr. Smith's assertion regarding the action of the Bengal Government, the figures of the Excise Revenue show that there was not a decrease of ten lakhs which could by any possibility be due to the adoption of the recommendations of the Excise Commission. The Excise Receipts in Lower Bengal were in—

	Rx.
1883-84	1,042,539
1884-85	1,005,222
1885-86	958,469
1886-87	1,012,583

The Report of the Commission was laid before the Government of Bengal in September 1884. Orders were issued in the following month to carry out some of the recommendations; but as the contracts for the year had been made in the previous March, effect could not be given to those orders till the following year; and the first steps in the direction of substituting Central Distilleries for Outstills had effect from 1st April 1885. Consequently the decrease of revenue of the year 1884-85 as compared with 1883-84 had no connection with the adoption of the recommendations of the Commission. The decrease in 1885-86 was Rx. 46,753, or less than five lakhs. In 1886-87 the revenue again rose above the figure of either of the two previous years, although in that year Central Distilleries were substituted for Outstills in some more districts.

Assertion that there is no risk of illicit distillation.

20. The supporters of the Resolution adopted by the House of Commons attempted to minimise the risk of illicit distillation in India. Mr. Smith remarked that illicit drinking was "a mere bugbear, an excuse to salve the consciences of the British people, an easy way to throw dust in the eyes of inquirers;" and Sir William Harcourt remarked that "illicit distillation generally exists where the sympathy of the people is with drink, and not where it is against it." The following extracts throw light on this portion of the question :—

Extract from a memorandum by the Chief Commissioner of Assam.

"The preparation of rice-beer presents no more difficulty than the infusion of a pot of tea, and has this additional facility that, whereas tea, under the circumstances in which we most know it, is an imported product, which has to be purchased, rice is the staple food of the country, and, being cultivated and stored in large quantities, every Kachari and every Miri has it always at hand. The mode of preparation is to steep rice in water for two or three days, then boil it with certain herbs, which act as a yeast, and the result is beer. It is rarely sold, each person manufacturing his own supply, and borrowing from his neighbour if he falls short" . . . . . .

"Pachwai is manufactured so simply that the process is only a little more complicated than the preparation of rice for ordinary meals or the brewing of a pot of tea" . . . . .

"It should be noted that the rice-beer is sometimes made to undergo a further process of distillation, and the distillate is called phatika. It is almost as cheaply and simply made as the rice-beer itself: take two earthenware pots; in one of them put the rice-beer, and on the top of it stand the other pot, first knocking a hole in the bottom of it. Stand a saucer on the bottom of the higher pot, and stop the mouth of this pot with a vessel made in the shape of an inverted cone and filled with cold water. Now set the whole thing on a fire. The fumes rise, through the hole, into the upper jar, are condensed against the cold inverted cone, and drop into the saucer in the form of spirits" . . . . . .

"If people want to obtain spirits, they can do so either by getting smuggled spirit from the hills, or by brewing and distilling for themselves by methods with which they are quite familiar, and which are very cheaply and easily available."

Extract from a Minute forwarded by the Government of Bombay.

"When licit markets for toddy were opened in all directions, and tappers were allowed to take or send their toddy to any shop or distillery they pleased, the transport regulations broke down, and any one who wanted toddy for illicit distillation was able to carry it where he pleased on the plea that he was conveying it to some shop or distillery. How greatly the facilities for illicit distillation were thus increased will be understood when it is remembered that any pot of fermented toddy can be converted into a ready-charged still, and that distillation can be set going anywhere within the space of less than five minutes. All the apparatus necessary, besides the pot of toddy, is an earthen saucer and a little wet earth wherewith to close tightly the mouth of the pot, and a small bowl to be placed floating on the surface of the toddy in the pot. If a pot of fermented toddy thus treated is set to boil, and the saucer closing its mouth is kept cool by pouring water on it, the spirit given off from the boiling toddy in the shape of steam is condensed on the under-side of the saucer, and drips from the saucer into the bowl floating on the toddy ready to receive it. Two or three bottles of strong spirit can thus be made in a couple of hours from an ordinary sized pot of toddy. Distillation of this kind can be carried on anywhere, in the houses, or in the fields, or in the jungles; wood and water are plentiful in all these coast talukas. It was the custom of the whole country-side to make toddy spirit in this primitive fashion before reforms were taken in hand in 1887-78. In those days such stills were in almost daily use in every village and hamlet of the toddy-producing tracts."

Other passages bearing on this question are quoted in paragraph 70 (4) of this Despatch and in Appendix C. Passages to the same effect will also be found in Appendix L. The extracts quoted at the end of Appendix C show how prevalent illicit distillation is in the Punjab, a province in which the rates of duty are specially high. We would also refer to the experiment in Thana and Kolaba, described in the memorandum printed in Appendix E, as an instance in which the prevalence of illicit distillation, immediately following on an attempted increase in the rates of duty, led to a complete breakdown of the system.

21. There is no room for doubt that illicit distillation prevails in many parts of India, that it is easily carried on, and difficult to detect. The tendency to illicit distillation forms a very real and, at a certain point, an insurmountable obstacle in the way of raising the price of liquor by imposing a heavy duty on it. In some places, the sympathy of the people is distinctly on the side of illicit distillation, and we are not aware of a single instance in which zeal for the cause of temperance has led to the discovery of unlawful practices. In such a matter experience is a safer guide than theory. The Bengal Excise Commission was composed of two Natives of India and two Europeans who had spent the greater portion of their lives in Bengal, and who were intimately acquainted with the country. They visited 27 Bengal districts; personally inspected 216 Outstills and 9 Central Distilleries; and examined 320 witnesses either orally or by written questions. They had no other duties to perform, and though their inquiry began in November 1883 they did not finish their labours till August 1884. Their report and the record of the evidence and proceedings fill two bulky volumes aggregating 643 quarto pages of closely printed matter. The inquiry and report may fairly be characterized as exhaustive, and we have never heard that the perfect fairness of the inquiry or the impartiality of the members of the Commission has been impugned. One of the members was Babu Krishna Behari Sen, a brother of Babu Keshub Chunder Sen, referred to in paragraph 7 of this Despatch, himself also a zealous social reformer. On the question of the sympathy of the people with illicit distillation this Commission reported unanimously in the following terms:—

"But, as a general rule, illicit spirit was distilled in small quantities and in the inner rooms of the houses or in the jungles. In the latter case, detection could only be the result of

accident. In the former, no matter how active detective officers may be, they can do little unless they are supported by the fellow-villagers of the offenders; but it is notorious that excisemen cannot look for such support or aid. The sympathy of the people is entirely with the illicit distiller and the smuggler, who, as one of the witnesses expressed it, is always sure of his safety, impunity, and the friendship of his neighbours. He is sure that his neighbours will not betray him; and in case he is spotted by an outsider, the neighbours will never turn evidence against him."

Alleged statements of Mr. Lallubhai Gordhandas.

22. In connection with the question of illicit distillation Mr. Caine quoted the authority of an official who is intimately acquainted with the Excise administration of Bombay. Mr. Caine said:—

"Sir David Barbour is wisely silent with regard to Bombay. I will not be silent. While I was in Bombay I had a visit from Lallubhai Gordhandas, General Assistant in the Abkari Department. I had a long conversation with that gentleman. I made careful notes of it and read them over to him with some care, and he admitted that they accurately represented what he said. His statements were (I quote from my notes): 'Throughout the Presidency there is no illicit distillation whatever for sale. There may be a little prevalent where there are many toddy or mowra trees, for private consumption only. We have got Mr. Pritchard's system well in hand, and illicit distillation is now reduced to a minimum.'"

23. The statement of the official named, with reference to this remark, will be found among the enclosures of the letter from the Government of Bombay, enclosure No. (6) of this Despatch. From that statement it will be seen that Mr. Caine misunderstood what Mr. Lallubhai Gordhandas said: Mr. Lallubhai Gordhandas denies having used the words attributed to him by Mr. Caine regarding illicit distillation: the words he did use bear a very different meaning. Mr. Caine's memory has apparently also deceived him in leading him to say that he showed the notes of the conversation to Mr. Lallubhai Gordhandas, and that the latter admitted that the notes accurately represented what he had said. Mr. Lallubhai explicitly contradicts these assertions. The other enclosures of the Bombay letter furnish abundant proof of the incorrectness of the assertion that "throughout the" (Bombay) "Presidency there is no illicit distillation whatever for sale." Mr. Caine does not appear to have mentioned that Mr. Lallubhai Gordhandas told him that "the charge against the collectors" (of stimulating consumption by opening new shops) "was entirely groundless and opposed to facts"; "that his own observations and enquiry during his recent tours in Gujarat had inclined him to the opinion that, under the operation of the new abkari system and administration, the habit of liquor-drinking was unquestionably decreasing among the poorer classes and semi-wild tribes," and that he strongly cautioned Mr. Caine "against the fallacy of drawing general conclusions from isolated facts." Mr. Lallubhai Gordhandas's fairness, in the opinion he formed about an increase or decrease in the habit of drinking, is shown by his having stated that "indications of an extension of that habit among some of the middle and upper classes were perceptible," adding "that for this increase, the Abkari Department was in no way responsible."

Fallacy of arguments based on increase of revenue in recent years.

24. Throughout the Debate there are frequent references to the increase of Excise Revenue in India in recent years as affording evidence of an increase of consumption. This question also was considered by the Bengal Excise Commission which remarked as follows:—

"Conclusions regarding the increase in the number of consumers drawn from revenue statistics are equally misleading. An increase in revenue in any given district or part of a

district does not necessarily indicate increase either in the amount of spirit consumed or in the number of consumers; and in like manner a decrease in the revenue does not prove that consumption is decreasing. Any improvement in the administration which leads to the taxation of spirit previously consumed free of duty must cause a corresponding increase of revenue without any necessary increase of consumption. Thus since the duty, which, as has been shown in a previous section, used to be divided between the darogahs and the distillers, has been recovered by the Government, there has been an increase in the revenue to the extent of the previous frauds, but no increase in consumption. On the other hand, there has been an undoubted and most serious increase in the consumption of spirit of recent years in some places, such as the urban parts of the Patna and Monghyr districts, where the revenue has actually decreased in spite of the increased consumption.

"A consideration of facts like these has convinced the Commission that it would not be safe to accept the revenue figures by themselves as the basis of any calculation."

25. The facts connected with the consumption of ganja in Bengal afford a striking illustration of the danger of assuming that an increase of revenue can safely be taken as proof that consumption has increased. We quote the following passage from the Financial Statement for 1889-90:—

"The following statement shows the number of shops licensed for the sale of ganja, the quantity of ganja consumed, the total revenue, and the incidence of taxation per seer for every year from 1868-69 to 1887-88:—

Year.	Number of shops.	Consumption in maunds.	Total revenue.	Taxation per seer.
			Rx.	R
1868-69	4,073	8,442	89,524	2 6
1869-70	4,437	8,667	92,521	2·6
1870-71	4,749	9,682	103,251	2·6
1871-72	4,934	9,972	106 275	2·6
1872-73	4,694	8,593	110,028	3·2
1873-74	4,398	8,125	107,785	3·3
1874-75	4,394	7,830	105,818	3 3
1875-76	3,340	7,389	112,035	3 7
1876-77	3,130	7,458	119,711	4·0
1877-78	3,247	8,197	138,566	4·2
1878-79	3,244	5,460	134,555	6·1
1879-80	3,210	5,137	129,016	6 2
1880-81	3,411	5,600	145,467	6·4
1881-82	3,488	6,431	171,379	6 6
1882-83	3,271	5,646	186,050	8 2
1883-84	3,298	5,881	197,371	8·3
1884-85	3,196	5,798	198,760	9·0
1885-86	3,033	5,717	194,662	8 5
1886-87	3,046	6,264	207,567	8·2
1887-88	2,949	6,550	224,497	8·5

"Notwithstanding the large increase of population which must have taken place between 1868-69 and 1887-88, the number of shops for the sale of ganja has decreased by more than 27 per cent, and the consumption by more than 22 per cent., while simultaneously the revenue has increased by more than 150 per cent., and the incidence of taxation per seer has increased by more than 226 per cent."

26. In the period during which the Excise Revenue has increased there

has been a large increase in other branches of revenue. For example, the Stamp Revenue has increased between 1871-72 and 1888-89 from Rx. 2,476,333 to Rx. 3,927,088, or by about 59 per cent. The increase of Excise Revenue (including for the present purpose the receipts from the duty on imported wine, spirits, and beer), is much greater, being from Rx. 2,605,227 to Rx. 5,253,629, or by about 101 per cent. But the Excise Revenue has increased, not merely by ordinary growth, but also owing to the adoption of stricter systems and the steady raising of the rate of duty whenever it was possible to do so. The duty on imported spirits during the period in question has been raised from R3 per gallon L. P. to R5 L. P., or by 66 per cent, and in Appendix F will be found a statement showing the increases in the rates of duty on country spirit in recent years: the figures there given show that there has been a steadily increasing use of the form of discouragement of drinking which effects its object by increasing the duty and thus raising the price of liquor. The only exceptions are in the case of the North-Western Provinces and Oudh, where it was found necessary to reduce the high rates introduced experimentally on the first introduction of the Central Distillery system in 1860-63.

27. A large portion of the increase which has occurred in the Excise Revenue is due to the general prosperity which India has enjoyed for many years. The wage-earning classes have obtained more regular employment on the large works which have been constructed in the last thirty years, and their wages have in many cases been materially increased: the construction of Railways has improved the condition of the lower classes in most parts of India, and they have consequently been in a better position to indulge their taste for drink than they formerly were. It is these classes that chiefly consume country liquor; and in India, as in England, an increase of the Excise Revenue in any year is an indication that the year has been a prosperous one. The following extract from a statement by the Dewan of Mysore will show that similar causes are producing similar results in that State:—

"Excluding, therefore, this increase from consideration, we still find a further and considerable increase common to both arrack and toddy, which we can only attribute to increased consumption. In my opinion, it is the result of prosperous seasons and good crops and of the very great rise in the wages of labour which has taken place within the last few years. With extensive railway works between Gubbi and Harihar, with the large expansion of the gold industry in Kolar, and with public works of all kinds employing large numbers of coolies in every part of the province, the demand for labour has for some time past been far in excess of the supply, and led to the importation of a large miscellaneous class of labourers from outside the province. The high wages earned by labourers of this class, as well as by those of the province, account in my opinion for a great part of the increased consumption of both arrack and toddy."

28. In this connection we desire to refer to the import of spirits into India by sea, the increase in which was alluded to in the Debate as part of the indictment against the policy of the Government of India. In respect of this portion of the liquor traffic no accusation of stimulating consumption by the Outstill or Farming system, or by imposing a minimum guarantee, can be brought against any Province, for no such system is, or ever has been, applied in the case of imported liquor. Such liquor is practically dealt with in the same way as liquor in England, except that the number of shops is very limited. The consumption of imported liquor could therefore only have been stimulated by reducing the rate of duty. The rate of duty has not been reduced, but has, on the contrary, been increased twice within the last twenty years.

29. We give below a table showing the imports of spirit for each year since 1870, the rate of duty per gallon, and the amount of duty realised:—

Importation of Spirits into British India by Sea from Foreign Countries.

During	Quantity.	Amount of Customs duty realised.	Rate of duty per gallon of London proof.
	Gallons.	Rx.	R
1870-71	461,323	184,309	
1871-72	671,626	167,417	
1872-73	723,609	184,068	3
1873-74	608,824	193,261	
1874-75	674,987	215,240	
1875-76	704,874	225,667	
1876-77	654,527	255,128	
1877-78	737,714	275,983	
1878-79	692,384	286,847	
1879-80	814,334	321,846	
1880-81	848,238	307,905	4
1881-82	842,739	337,497	
1882-83	949,169	353,624	
1883-84	894,420	355,210	
1884-85	857,970	344,493	
1885-86	936,984	363,075	
1886-87	1,064,386	429,708	
1887-88	1,084,487	462,935	5
1888-89	1,119,367	482,854	

30. It will be seen that in 18 years the rate of duty has been increased by 66 per cent., and that, nevertheless, the quantity consumed has increased by 142 per cent and the revenue by 161 per cent. The fact that the rate of increase of revenue is not proportionate to the increase in quantity and in duty is an indication that the spirits now imported contain on an average less alcohol per gallon than in former years. In quantity of pure alcohol imported the increase is about 50 per cent. The increase of the Excise Revenue proper, *i.e.*, excluding the duty on imported wines, spirits, and beer, between 1870-71 and 1888-89 has been from Rx. 2,374,465 to Rx. 4,705,346, or an increase of 98 per cent., against one of 161 per cent. in the case of imported spirit.

31. The figures we have just given show clearly that an increase in the revenue derived from excise or even in the quantity of liquor consumed does not necessarily indicate any relaxation of the restriction on the liquor trade. We have adopted what is admitted to be the most efficacious means of restricting the consumption of imported spirits by imposing a high duty and raising the rate from time to time. The imports have, nevertheless, increased; and the increase has been greater, proportionately, than that of the Excise Revenue proper. We believe that a portion of this increase is due to the higher rates of duty gradually imposed on spirit manufactured in the country which have made it possible for imported spirit to compete in some places with country spirit. If we are correct in this conclusion, there cannot have been any stimulus of the sale of country spirit by reducing the cost at which it may be procured. But apart from that, the point we wish to bring out is that the fact of an increase having taken place in a similar branch of revenue where we have admittedly adopted the best possible means of restricting consumption is sufficient to show that a mere increase in the Excise revenue is not a ground for condemning our Excise administration.

Mr. Caine's statement regarding the increase of consumption of liquor in Bombay.

32. After the passage in his speech quoted in paragraph 22, Mr. Caine proceeded as follows :—

"The system has now been in good working order for ten years, and what are the results? In 1882 the consumption of ardent spirits in the Bombay Presidency was two millions of gallons, and in 1886 it had risen to 2,750,000 gallons, these being the latest available figures. There was thus a net increase of 40 per cent. in four years, which means that it would double itself in ten years. We are asked to believe that this increase is due to the change from illicit to licit consumption."

A reference to paragraphs 8 to 16 of the memorandum of the Commissioner of Abkari, appended to the Bombay Government's letter of 6th December, will show that Mr Caine has exaggerated the increase of consumption of liquor in the period he deals with. His figures do not represent the consumption of ardent spirits in the Bombay Presidency either in 1882 or in 1886. He has, apparently—his figures cannot be traced in the Excise Reports—, compared the consumption of a smaller number of districts at the beginning of the period with that of a large number at the end of it, and thence deduces an increase in consumption of 40 per cent. in four years. It is shown in the memorandum mentioned that, if figures which are rightly comparable are taken, the increase was 10 per cent. only: and it is claimed that of this the larger portion was due to the measures which had reduced smuggling from Native States and illicit distillation. We do not charge Mr. Caine with intentional misrepresentation: his mistake was no doubt made in ignorance, and was due to his imperfect acquaintance with the facts; but we would strongly urge that statements of this sort made in Parliament, where they cannot be contradicted at the time, should not be accepted as evidence sufficient to justify what is practically a vote of censure on the Excise administration of the Government of India.

Mr. Caine's statements in regard to the Revenue from Foreign liquor in Bombay.

33. Mr. Caine next gave figures showing the increase in revenue in the Bombay Presidency from (1) foreign liquors, (2) country spirits, and (3) drugs: he quoted average figures for the five years ending in 1877 and in 1882 and the figures of each year from 1883 to 1888.

The figures given for foreign liquors by Mr. Caine represent merely the fees payable on account of licenses for the retail sale of such liquors, and not the duty, and have only the most remote connection with the quantity of liquor consumed; with this important qualification, the figures are correct. But the increase of Rx. 1,600 in the five years ending 1882, as compared with those ending 1877, is almost entirely accounted for by the fact that in the earlier period the receipts in the city of Bombay averaging Rx. 1,300 were credited to the Municipality, and therefore not included in the Public revenue, whereas those receipts were in all, except the first year of the later period, credited to the Government. Mr. Caine has, therefore, inadvertently shown the increase of revenue at four or five times the real amount.

The omission of the Bombay City receipts in one of the five years ending 1882 vitiates the average of that period for comparison with later years, and there was no appreciable increase up to 1883-84.

After that year there was a considerable rise, correctly stated by Mr. Caine.

There was, however, a reduction in the number of shops from 393 in 1883-84 to 343 in 1884-85, and the increase in revenue was entirely due to a very considerable raising of the license fees for shops. Further comment on such figures, and the use made of them, is unnecessary.

Mr. Caine's statements in regard to Revenue from country spirit in Bombay.

34. For country spirits Mr. Caine gives what he states to be the revenue derived from "spirit manufactured at the Government distilleries." His figures are inaccurate, as is shown in the memorandum* by the Bombay Commissioner of Abkari. The increase which has occurred in the revenue from the still-head duty on spirits manufactured at the central distilleries in Bombay is mainly due, as stated by the Government of Bombay,—

(*a*) to the extension year by year of the Central Distillery system to districts in which the Farming system had before been in force;

(*b*) to the raising of the rates of duty, of which the Commissioner gives a few striking instances in his memorandum and full details in the appendix; and

(*c*) to the absorption of Native States into the system under the management of the Bombay Excise Department.

Mr. Caine's statement in regard to Revenue from drugs in Bombay.

35. In stating the revenue derived from drugs Mr. Caine has omitted to mention, no doubt because he was ignorant of the fact, that, in the period for which he gives figures, duty on import, export, and transport of drugs was added to the taxation previously imposed. The figures for the different periods are not, therefore, comparable.

Mr. Caine's remarks on the increased consumption of beer.

36. Mr. Caine made the following remarks concerning beer:—

"There was also an increase of 60 per cent. in the imports of malt liquors in the three years. Furthermore, there is, all over India, a steadily increasing manufacture of beer, strong in alcohol, on which no duty is paid. All the increased consumption is Native and not English. The English population is more sober and abstemious than in times past, and its consumption of liquor has certainly not increased. We have now 15,000 teetotallers in the Indian Army, and the evidence goes to show that a decreasing amount of liquor is consumed by our soldiers."

In the above statement there are one or two slight inaccuracies of fact which we need not specially notice, but the statement that no Excise duty is paid is true generally of beer manufactured in British India after the European method.

37. Within the last fifteen years—the manufacture of beer in India is of recent date—the propriety of levying an Excise duty on beer has several times been considered by the Government of India. The conclusion arrived at on each of those occasions was that it was undoubtedly right that a duty equal to that imposed on imported beer should be levied, but that the amount of beer manufactured in India was as yet so small that it was not worth while to undertake legislation for this purpose and to incur the cost of collection: if duty had been payable in 1888 at one anna a gallon, the amount of revenue would only have been Rx. 4,500, and from this must have been deducted the cost of collection. The levy of duty was, therefore, not finally negatived, but postponed until the manufacture of beer in India should assume larger proportions.

* Paragraphs 21 and 22, on page 27 of the enclosures.

38. The table below furnishes information regarding the consumption of beer in India since 1877—

Year.	Beer manufactured in India.	Imported Beer		Total.	Consumption.		
		For general consumption.	For consumption by Troops.		By Troops.		By others than Troops.
					Indian Beer.	Imported Beer.	
	Gallons.	Gallons.*	Gallons.*	Gallons.	Gallons.	Gallons.*	Gallons.
1877	2,164,048	1,328,077	3,123,128	6,615,253	954,933	3,123,128	2,537,192
1878	1,522,769	1,089,211	1,965,222	4,577,202	869,270	1,965,222	1,742,710
1879	1,569,026	1,065,347	2,156,325	4,790,698	872,296	2,156,325	1,762,077
1880	1,974,578	1,152,978	1,695,959	4,823,215	1,298,773	1,695,959	1,828,483
1881	2,448,711	1,199,395	1,708,596	5,356,702	1,764,927	1,708,596	1,883,179
1882	2,594,667	1,170,554	1,486,234	5,251,455	1,699,914	1,486,234	2,065,307
1883	2,597 298	1,261,444	1,906,520	5,765,262	2,027,169	1,906,520	1,831,573
1884	2,778,680	1,066,913	1,505,062	5,350,655	2,030,499	1,505,062	1,815,094
1885	3,150 342	1,299,408	375,396	4,825,146	2,266,801	375,396	2,182,949
1886	4,403,638	1,715,638	152,064	6,271,340	3,339,361	152,064	2,779,915
1887	5,085,030	2,138,518	387,788	7,611,336	4,178,658	387,788	3,044,890
1888	5,352,191	2,398,580	415,816	8,166,587	4,628,175	415,816	3,122,596

* Official years.

39. These figures do not bear out the assertion that the increased consumption of beer "is Native and not English." The consumption of beer by the British troops in India has increased. This is not necessarily inconsistent with Mr. Caine's assertion that the British soldier is more temperate than formerly, as the quantity of beer supplied to the British soldier by the canteens only represents a portion of the total consumption of liquor by the army, and there has been an increase in the number of the troops from 60,000 to 70,000, dating from 1885; there has also been a marked decrease in the consumption of spirits by British soldiers. Moreover, the consumption by the general population, shown in column 8 of the table, is not consumption by Natives of India only; Natives of India as a rule do not drink beer made after the European method, but there is a considerable and increasing European and Eurasian population in India; and increase in the consumption of beer by the general population is almost entirely confined to these classes. The number of Europeans in India was—

In 1871	121,147
In 1881	142,612
Increase	21,462

As the number of British troops was not increased between 1871 and 1881 the whole of this increase occurred among the European general population; and undoubtedly there has been a further increase since 1881 when the last census was taken. The census returns do not show separately the numbers of the Eurasian population; but there is no reason to doubt that this section of the population has also increased. A great part of the increase of consumption of beer must be due to the mere numerical increase in the European and Eurasian population. Mr. Caine's assertion that the whole of the increase in the consumption of beer is due to increased consumption by Natives is, as nearly as may be, the exact opposite of the facts.

40. On a consideration of the figures showing the amount of beer manufactured in India contained in the above table, we some time ago formed the opinion that the production has so increased as to make it worth while to impose an Excise duty. And in our Despatch No. 327, dated 15th October 1889, we proposed the levy of duty at the same rate as is levied on imported beer. Of this Your Lordship has since approved.

Additional liquor shops in Ahmedabad.

41. Mr. Caine made a charge regarding the opening of additional shops in the Ahmedabad District in the following words:—

"I read in this last report, 1886-87—

"'There were 102 spirit shops in the Ahmedabad district in the year 1884-85. Out of this number 19 shops were closed in the following year for want of custom. But during the year under report it was found necessary to re-open 11 of them.'

"Another paragraph in the same report gives the explanation of this remarkable operation:—

"'During the three years for which the farms were sold the farmer was not able to sell the full quantities of spirit removed by him from the distilleries under his minimum guarantee. So to enable him to do so, and keep up the revenue, 11 shops had to be re-opened.' During these four years under review in these paragraphs the spirit issued from the Ahmedabad Distillery to this farmer who required 11 shops to be re-opened was as follows:—48,000 gallons, 57,000 gallons, 63,000 gallons, 69,000 gallons. The maximum of revenue is undoubtedly secured, the minimum of consumption is secured by an increase from 48,000 to 69,000 gallons, an increase of 45 per cent. in four years."

42. The reason why so large a number of shops as 102 was allowed in Ahmedabad was that a part of the district interlaces with territory belonging to the Gaikwar of Baroda (the Chief who is said to have expressed to Mr. Caine his wish to enforce total prohibition if he were permitted), and that in the Gaikwar's territory the facilities for obtaining liquor were greater and the price of liquor much lower than in Ahmedabad; in consequence it was necessary to allow an unusually large number of shops with the view of preventing smuggling from the foreign territory. The facilities for obtaining smuggled liquor were, however, so great that the farmer gave up for a time the attempt to compete with the Baroda farmers, and asked that nineteen of the shops should be closed, hoping that the negociations then in contemplation for the introduction of a stricter system in the Gaikwar's territory would put an end to the illicit practices. As these negociations were prolonged the farmer asked that eleven of the shops might be re-opened in order that he might recover a portion of the custom in British territory which he had been compelled to relinquish to his rivals in Baroda. This was allowed. But when, in July 1888, the negociations with Baroda were brought to a successful issue, these eleven shops were again closed.

Alleged increase of shops in the North-Western Provinces and Oudh.

43. After referring to the increase of shops in Ahmedabad, Mr. Caine proceeded to make similar charges regarding several districts in the North-Western Provinces and Oudh, and quoted extracts from the Excise Reports of that Province. The Government of the North-Western Provinces and Oudh, in the letter which is appended to this Despatch, enclosure No. (12), deals in succession with each of those charges. We need not refer to them in detail; but merely remark that in our opinion it is shewn that if Mr. Caine had referred to the context of the reports from which he culled his passages, if he had even quoted in full all those he selected, and if he had stated the explanations of the various facts he brings to notice contained in the reports and in the orders of the Board of Revenue and the Local Government on them, the facts would have borne a different complexion from that which he put upon them.

44. The "standard" number of shops in proportion to population, mentioned in Mr. Caine's quotations, was laid down only as a general standard for comparison to assist Collectors in determining the appropriate number of shops

for their districts, because it had been found that the proportion of shops in different districts varied in a manner which appeared to be capricious. This standard had for its object, wherever it was to be used with the effect of increasing the number of shops, the displacing of illicit by licit consumption; and it was applied as frequently to the reduction of the number of shops as to their increase. The real facts are obvious from the Excise Reports and the orders passed by Government thereon.

We reproduce here the remarks of the North-Western Provinces Government on one of Mr. Caine's quotations, in which the standard number of shops was mentioned :—

"The passage referred to is paragraph 32 of the Report of the Commissioner of Excise for 1885-86, which runs as follows (the italics are not in the report) :—

"'*Etawah*—The number of shops has increased from 53 to 67. There are 5 shops in the Municipality which are reported to be sufficient. In the village tracts the number is still far below the Government standard; *there is only one shop to 10,368 of population, or one in 23·6 square miles.* Efforts are being made to bring the number of shops up to the prescribed standard. Besides the 67 shops now opened, licenses were granted for others; but they were withdrawn when it was found that no liquor was sold at these shops.'

"Here, again, the words 'there is only one shop to 10,368 of population, or one in 23·6 square miles' have been omitted, with an object, obviously, similar to that which led to the omission of the words indicated in the preceding paragraph. A maximum standard having been prescribed by the Government with the object of adopting precautions against the consumption of unexcised liquor, the intention in this passage was to explain how and why this standard was not worked up to. The aim of the writer was not to draw the attention of the Government to the fact that he had increased the number of shops; but to explain that, although he had increased them, the circumstances of the district do not admit of the adoption of a standard prescribing a higher maximum as a safe guide. Incidentally he discloses, what Mr. Caine was careful to conceal from the House, that there is one shop only to more than 10,000 persons, and to every 23·6 square miles. From paragraph 15 of this letter will be seen more fully what are the circumstances of the district."

Since 1883-84 the number of shops for the sale of distilled liquor of all kinds in the North-Western Provinces and Oudh has been reduced by 1,523. This is conclusive proof that in recent years there has been no attempt to unduly increase the number of shops.

The liquor shop in Backergunge.

45. Mr. Caine in his speech during the Debate made a charge against the uthorities of a district in Bengal in the following words :—

"In the district of Backergunge, in Bengal, a religious fair is held every year. For some years past a liquor shop has been established there. The agent of one of the excellent and useful associations which are springing up all over India, watching the actions of Government, called upon the zemindar who owned the land and urged him to refuse to supply land for the liquor-shops any longer. He refused accordingly: but the Collector, Mr. Clay, of Backergunge, dropped on the zemindar at once, and wrote to him asking for an explanation. The zemindar called and explained, and two more letters followed, both of which I will read: the first is addressed to Chunder Dass, farmer of corn, spirit, and drugs, Lakutia :—

"'In accordance with the order of the Collector passed to-day, you are directed to open your shop as usual at the aforesaid mêla. A copy of this order is sent to the proprietors of that mêla, so that they may present to the Collector any objection, if they have any, to the opening of the aforesaid shop at the mêla—G. C. Dutt, Excise Deputy Collector.'

"The same gentleman, a Mr. Dutt, writes to Baboo Behari Lal Roy and two other zemindars—

"'As a person named Parna Chunder Das, *for a fee of 75 rupees*, got a license for setting up a shop for the sale of wines, ganja, and opium at your Lakutia mêla, and you did not allow him place to open his shop then, an order was issued on him to open his shop, and a copy of that order served on you that you may present to the Collector your objections, if you have any, to give him land for this purpose. Up to this day you have presented no objection and

given him no land for his shop. You are ordered to show cause before the Collector within two days why that shop should not be set up at your mêla'

"What does this mean? These men are anxious to have their religious festival conducted decently and in order, and this Revenue official comes down upon them like a thousand of bricks, because of the shop not being opened. Just suppose for one moment a similar case in England."

The inference to be drawn from this statement is that undue pressure was put on the zemindar to induce him to give a site for a liquor-shop.

46. We will state the real facts of the case in connection with this shop. A fair is held every year in November at Lakutia. This fair is not a religious fair in any proper sense of the term. Like most, if not all, of the great fairs of India, it is held at the time of a religious festival, but is practically a fair for secular purposes. For more than twenty years a shop for the sale of liquor had been each year opened at the fair. Neither the proprietors nor any one else had ever raised any objection to the opening of the shop till 1888; no complaint was ever made of drunkenness at the fair, and the proprietors had always willingly granted a site for the shop. In November 1888 the right to open the shop was sold in ordinary course. When the purchaser went to open the shop a site was refused him and he reported this to the Deputy Collector. This was the first information the Excise authorities had of the change of view of the proprietors. As the reason of the change was not known a courteous letter was written on the 19th November by the Deputy Collector to the proprietors. Of that letter Mr. Caine has given a translation: the following is a full and exact translation, from which it will be seen that the tone of it is very different from what Mr. Caine believed it to be.

"To the Hon'ble Rakhal Chandra Ray, the Hon'ble Behari Lal Ray, and the Hon'ble Pyari Lal Ray Choudhuri—As a man, by name Purno Chandra Das, has taken the settlement at fees R75 of the ganja, opium, and spirit shops in your Honors' Lakutia fair, and as your Honors have not given him a site for the shop, an order (or permission) was given him for opening the shop, and a copy of the order (or permission) was sent to your Honors, so that your Honors might represent before the Collector any objection you have to granting a site, but up to the present your Honors have not represented any objection. Therefore it is now *written* (not ordered) to your Honors that you may within two days represent to the Collector the reason why the shop should not be opened."

When that letter was written by the Deputy Collector, the Collector had no knowledge of the fact that an objection had been raised to the opening of the shop. Mr. Caine was misinformed when he said that the letter quoted was written after the Collector's correspondence and interviews with the proprietor. The next day the proprietor wrote to the Collector that in order to check drunkenness he was not inclined to allow a liquor-shop to be opened at the fair. The Collector inquired why objection was raised then for the first time, as there had been none in former years. The proprietor on the 21st November wrote explaining his reasons at length. On receipt of his letter the Collector gave instructions that the shop should not be opened; and the shop was not opened.

47. This incident is a striking illustration of the disadvantage at which the Government of India is placed when its policy is discussed in England. The inaccurate version of the facts which was furnished by Mr. Caine was no doubt accepted as correct in the House of Commons. The true facts cannot be made known till this Despatch reaches Your Lordship.

The Opium shop in Lucknow.

48. In the Debate a description by Mr. Caine of a visit paid by him to an

opium shop in Lucknow was quoted. We accept Mr. Caine's words as a substantially correct, though highly coloured, description of what he saw; and we regret, as much as Mr. Caine and Mr. Smith, that the habits of any class of the people, however small, should be such as to lead to what Mr. Caine saw. The women whom Mr. Caine saw would be persons who were, or had been, leading a life of open immorality, and we believe that if the haunts of the dregs of the population in any great city are examined scenes of vice, misery, and excess will be found, and that Lucknow is not an exception to the general rule. We have done what we believed to be practicable and expedient in the direction of discouraging the smoking of opium and its preparations by imposing a heavy duty on it, and by reducing the number of shops licensed for smoking. The papers forwarded by the North-Western Provinces Government, enclosure No. (13) of this Despatch, show that the habit of opium-smoking was much more prevalent in Lucknow in the time of the Kings of Oudh than it is now. The number of shops licensed for opium-smoking has been steadily and persistently reduced till the number is now as low as is consistent with refraining from attempting the impossible task of absolutely preventing the smoking of opium. The number of shops for opium-smoking in the Lucknow District was—

In 1870	50
„ 1874	20
„ 1883	12
„ 1885	6
„ 1887	3
for 1890	2

Alleged wish of the Gaikwar of Baroda to prohibit the consumption of liquor.

49. In his speech Sir John Gorst remarked that there was not a single Native State where total prohibition is effected or indeed attempted to be carried out; and Mr. Caine thereon interpolated: "The Gaikwar of Baroda would do so to-morrow if he were permitted. He told me so."

We cannot, of course, say what the Gaikwar's personal wishes may be until he has directly or indirectly indicated them to us. But in the records of our Foreign Department there is nothing to show that the Gaikwar has ever shown any desire to abolish the liquor shops in his territory; and we have ascertained from the Resident at Baroda that the Durbar has never expressed a desire to adopt measures of total prohibition in respect of the liquor trade in the Baroda State.

50. That the wishes of the Gaikwar, as stated to Mr. Caine, if the statement was not merely a form of politeness misunderstood by Mr. Caine, were of very recent origin, our knowledge of the history of the Excise arrangements in Baroda proves conclusively. The Bombay Government in introducing the reforms of the last ten or twelve years—which may be generally described as the abolition of the Farming system, the introduction in its stead of a system under which a fixed duty is levied on each gallon of liquor, and the increase of the price of liquor by raising, from time to time, the rate of duty, coupled with strong preventive measures against illicit distillation and sale—encountered more difficulty in Gujarat than in any other part of the Presidency. In Gujarat British territory is surrounded by and interlaced with Native States,—the largest and most important of which is Baroda—the Excise arrangements of which rendered it impossible to

enforce a stricter system in our territory with the same measure of success as elsewhere. The system which up to 1887 prevailed in Baroda, the ruler of which is said to have expressed to Mr. Caine his desire to enforce absolute prohibition, was that referred to by Rao Bahadur Lallubhai Gordhandas as "the old detestable Farming system" in the extract from his report given in paragraph 72 of this Despatch. Some of the results of that system were the sale of liquor in Baroda at much lower prices than in adjoining British territory, constant smuggling from Baroda, frequent affrays between the smugglers and the British preventive officers, and the demoralization of the people on both sides of the border by the facilities furnished by Baroda for obtaining cheap liquor. It was only with the greatest difficulty, and after invoking the help of the Government of India, that the Government of Bombay induced the Baroda Darbar to modify these faulty Excise arrangements. In 1887 the Baroda State did consent to introduce a stricter system, the agreement made with it providing for the introduction of the Central Distillery system in a portion of the State, and elsewhere, for the maintenance of a narrow belt of land extending to two miles on each side of the border, in which shops and sales should be entirely prohibited. These arrangements are being carried out, but difficulties are still encountered in securing the co-operation of the Gaikwar's Government in measures which have for their object the enhancement of price and restriction of consumption of liquor.

51. The extract given in Appendix K from a memorandum by Rao Bahadur Lallubhai Gordhandas shows that judged by every possible test which can be reduced to figures—the proportion of shops to area and to population, and the consumption of liquor per head,—the facilities for drinking and the amount of drinking are very much greater in Baroda Territory than in the adjoining British Districts. It is also shown that there has recently been a larger proportionate increase of revenue in Baroda.

52. We therefore maintain that if the wishes of the Gaikwar are what Mr. Caine supposes them to be, he has, at any rate, not shown any sign of desiring to give effect to them; the actions of the Baroda State, so far from indicating a desire for total prohibition, throw obstacles in the way of increasing such restrictions as are practically possible, and greater facilities for drinking are afforded in the Gaikwar's territory than are allowed in the British Districts. Within the last few months the Government of Bombay has officially appealed to us to exercise the authority of the Government of India by compelling the Gaikwar of Baroda to withdraw his refusal to raise the duty on spirit and increase the selling price of liquor. The case is still under consideration.

53. One of the objections raised by the Gaikwar's Dewan to the proposal of the Bombay Government that the rates of duty should be raised was that the measure "would compel liquor consumers to resort to illicit distillation, which could not be checked except by largely increasing preventive establishment at heavy cost to their Government." This objection was raised in August 1889, and subsequent to the date on which Mr. Caine had his conversation with the Gaikwar, and certainly affords no indication of an intention to prohibit liquor altogether, a course which would lead to still greater loss of revenue and to heavier expenditure on prevention.

The Excise system of Bengal.

54. Mr. Caine said :—"The worst and rottenest Excise system in the

civilised world is that of India; the worst and rottenest of the various systems of India is that of Bengal." We have already explained the circumstances under which, owing to the growth of illicit distillation under the Central Distillery system, Outstills were, after 1877, extensively re-introduced throughout Bengal. We have admitted that the change was made without sufficient discrimination, and that, coupled with the removal of the restriction on the capacity of Outstills, it led to an increase of drinking. As soon, however, as experience had shown that this was the case, steps were taken to remedy the evil, and there are the strongest grounds for holding that in recent years drinking has decreased and not increased.

55. We shall now give a few figures to show that the Bengal system does not now, and never did, merit the indiscriminate condemnation which Mr. Caine has applied to it.

The number of shops for the sale of all kinds of liquor and drugs in Bengal is shown in the following table for each year since 1870 :—

Year.	Distilled liquor.	Drugs.	Tari.	Pachwai.
1870-71	8,193	15,565	21,670	1,687
1871-72	8,987	16,615	21,689	1,815
1872-73	7,271	17,119	22,351	1,844
1873-74	6,8[illegible]2	10,975	22,873	2,006
1874-75	6,152	9,240	19,424	1,863
1875-76	5,294	7,424	19,265	1,661
1876-77	5,183	7,092	18,844	1,677
1877-78	5,267	7,218	19,077	1,717
1878-79	6,751	6,999	19,048	1,739
1879-80	6,878	6,877	21,579	2,066
1880-81	7,369	7,145	25,563	2,034
1881-82	6,874	6,796	30,268	2,135
1882-83	5,634	6,499	30,311	2,159
1883-84	5,740	6,513	21,138	2,259
1884-85	5,502	6,[illegible]91	19,577	2,168
1885-86	5[illegible]2[illegible]8	6,005	19,555	2,162
1886-87	5,310	5,922	19,471	2,195
1887-88	5,112	6,059	19,051	2,157
1888-89	4,539	6,092	18,467	2,203

It will be observed that since 1870-71 the number of shops for the sale of distilled liquor has been reduced by 3,654, or more than 44 per cent.; the number of shops for the sale of drugs has been reduced by 9,473, or more than 60 per cent.; the number of shops for the sale of tari has been reduced by 3,203, or more than 10 per cent.; the number of shops for the sale of pachwai, or rice-beer, has been increased by 516, or more than 23 per cent.

Tari and pachwai are comparatively weak and harmless liquors.

56. Some difficulty is experienced in giving the rates of duty on spirit for different years in a form suitable for comparison, as there is no uniform rate for the whole Province and there have been frequent changes of system, the Central Distillery system and the Outstill system frequently replacing one another. The course of these changes is explained in Appendix H. We shall, therefore, merely attempt to give an outline of the nature of the changes in the rate of duty.

57. The Central Distillery system was introduced into the eleven districts in Bengal comprising the Burdwan and Presidency Divisions in 1861-62; it was extended to sixteen other districts in 1862-63, and to seven more in 1864-65.

In the Burdwan and Presidency Divisions the duty was levied at the

uniform rate of R2-4 a gallon. But it was not found possible to evy the same high rate of duty in the districts in which the Central Distillery system was introduced in 1862-63 and 1863-64; and it was also found impracticable to enforce a uniform rate: while the rate of R2-4 was generally maintained in the Burdwan and Presidency Divisions, and even subsequently increased in many places, in other districts lower varying rates were imposed.

It will be seen from Appendix F that the general tendency was to increase from time to time the rate in all districts. The rates in the Presidency and Burdwan Divisions were doubled in some districts, and more than doubled in others.

In most districts of the Rajshahye Division the rates were also doubled. The same remark applies to the Bhagulpore, Patna, and Orissa Divisions, while the duty has been considerably increased in all districts of the Chota Nagpore Division.

There are three distinct periods in Excise administration in Bengal since 1860, namely, (1) the introduction of the Central Distillery system, (2) the reversion to the Outstill system in the years after 1877, (3) the reversion again in many places to the Central Distillery system in 1885-86 and following years. Up to the time of the abolition of the Central Distillery system the general tendency was towards an increase in the rates of duty, and when the Central Distillery system was re-introduced in 1885-86 the high rates previously levied were again imposed. The highest rate of duty is now R5 as compared with R2-4 in 1861, an increase of more than 120 per cent.

58. During the same period the rate of duty on ganja has been continuously raised from R2-6 per seer in 1870-71 to R8-5 in the present year. Ganja is a drug which is far more injurious in its effects than spirit or than any other drug commonly consumed.

59. The rate of duty on opium varies in different districts. In 1870-71 the selling price was as follows:—

R16 per seer in seven districts;
R18 in one;
R20 in two; and
R22 in thirty-three.

At the present time the rates are:—

R16 per seer in seven districts;
R20 in one;
R22 in one, and in part of another;
R24 in one, and in the remaining part of that just mentioned;
R26 in four;
R27 in five;
R28 in twenty-one;
R30 in one; and
R32 in three.

As the cost of producing opium is about R7 a seer, a rise in price from R22 to R32 represents an increase in duty of nearly 80 per cent.

60. The Chief Commissionership of Assam was formerly a portion of Bengal. It was separated from that Province in 1874, and the figures of number of shops and duty just given refer only to the present Province of Bengal. It will, however, be convenient to indicate in this place what the policy of Government has been in regard to the consumption of opium in Assam, because that policy was initiated by the Government of Bengal. Assam was acquired between 1826 and 1854. The poppy was extensively cultivated in it, and

the population, which was remarkable for its indolence, largely consumed opium. It may be that the excessive dampness and malaria which prevail in Assam make the consumption of opium beneficial in some respects, but the Government of India believed that the extent to which opium was consumed was injurious, and that it would be possible to restrict consumption. The cultivation of opium was consequently prohibited in Assam in 1860, before the Province was separated from Bengal, while the number of shops was gradually reduced and the rates of duty raised.

61. The following figures give the number of shops in Assam for the sale of opium every year since 1868-69 :—

1868-69	4,501
1869-70	4,556
1870-71	4,469
1871-72	4,567
1872-73	5,070
1873-74	3,977
1874-75	3,151
1875-76	2,833
1876-77	1,271
1877-78	1,342
1878-79	1,367
1879-80	1,397
1880-81	1,404
1881-82	1,373
1882-83	1,283
1883-84	1,250
1884-85	1,175
1885-86	1,067
1886-87	999
1887-88	1,067
1888-89	989

The number of shops has been reduced from 4,501 to 989, or by more than 78 per cent. During the same period the selling price of opium has been increased from R14 per seer to R32 per seer, representing an increase in duty of 257 per cent.

62. These stringent measures have not been without success, as, in the Chief Commissioner's Resolution on the Excise Report for 1888-89, it was said :—

"The consumption of opium and the revenue obtained from it have been very steady during the last few years. So far as revenue is concerned, it is the consumption of this drug in the districts of the Assam Valley which brings us three-fifths of the whole Excise revenue of the Province; and seeing that for some years past we have practically obtained the same revenue from the same consumption with apparently very little, if any, smuggling, it would seem that the time has come to raise the question whether the price at the treasury, which has been for some years at its present figure, might not now be increased. It is believed that the habit of opium consumption is becoming less inveterate among the indigenous Assamese, and that the generation now growing up will not be habitual consumers to the same extent as their fathers."

63. With the exception of the extension of the Outstill system, and removal of the restriction on the capacity of stills, which led to an increase of drinking between 1877 and 1884, we consider that the management of the Excise Department in Bengal has been very satisfactory, and we are wholly unable to reconcile the figures for number of shops and rates of duty which we have given with the terms of Mr. Smith's motion that "the fiscal system of the Government of India leads to the establishment of spirit distilleries, liquor and opium shops in large numbers of places where till

recently they never existed, in defiance of Native opinion and the protests of the inhabitants, and that such increased facilities for drinking produce a steadily increasing consumption, and spread ruin and misery among the industrial classes of India," or with Mr. Caine's assertion that "the worst and rottenest Excise system in the civilised world is that of India; the worst and rottenest of the various systems of India is that of Bengal."

Outstills at Tea Gardens.

64. There is one important statement made by Mr. Smith with which we are not in a position to deal fully at present. We refer to the quotation given from a letter received from a Tea plantation. The Excise question in connection with the coolies on Tea plantations is an extremely difficult one. The coolies generally belong to a class which habitually consumes liquor; they have removed from their native country and are employed in a damp, malarious, and unhealthy climate. Under such circumstances their desire for drink is strong, and the facilities for obtaining illicit liquor in the neighbourhood of the gardens are very great. The whole question connected with the liquor question in relation to Tea gardens is being thoroughly inquired into in Bengal and Assam, and when the inquiries are completed, we shall specially address Your Lordship on the subject. In the meantime we may remark that so far as the evidence before us goes, the statements made in the letter quoted by Mr. Smith appear to be greatly exaggerated. The reports on the subject which we have as yet received relate to Assam, and will be found as enclosures Nos. (18) and (19) of this Despatch.

SECTION II.—EXCISE SYSTEMS IN FORCE IN BRITISH INDIA.

65. We shall now attempt to explain the difficulties encountered in this country in dealing with the Excise question, and to set forth the systems adopted with the object of meeting these difficulties.

In Appendix G will be found a memorandum giving a brief description of the various systems of Excise which are in force at the present day in British India. In this memorandum we have grouped together the systems in different provinces which have the same main features in common, although they may be known by different names, and although the system in one province may have had a very different origin and history from that which it has had in another. The remarks in the memorandum apply only to systems for the levy of a duty on spirits manufactured in India. The system applied to foreign imported liquor is practically the same in all provinces. Imported wines and spirits pay the customs duty leviable under the Tariff Act, and licenses for their sale are granted by the several Local Governments, usually on the payment of a fixed fee for the year.

A sketch of the history of Excise in each of the five chief Provinces will also be found in Appendix H.

Impossibility of adopting a uniform system of Excise.

66. The system of Excise which we should adopt universally, if it were possible, is one under which a fixed duty would be levied on each gallon of spirit in proportion to alcoholic strength; this system has been approved for many years both by the Government of India and by the various Local Governments. It is known in its simplest form as the Central Distillery system, because under it all liquor is distilled at a public distillery, centrally situated

with reference to the tract to be supplied, and watched by a preventive establishment appointed by Government. No liquor is allowed to leave the Central Distillery until the duty has been paid.

67. The history of Excise Administration in India given in Appendix H will show that the line of progress has been from the Farming system, which we inherited from the Native States which preceded British rule, towards a system under which each gallon of spirit pays a fixed duty.

68. The earliest system was that of uncontrolled farming; the farmer paid a lump sum for the right to manufacture and sell liquor in a specified tract of country; there was no limit as to number of shops, and he made what profit he could out of his farm. The next step was the limitation of the number of shops. A further step was the establishment of the Outstill, under which only the right to manufacture and sell at a specified shop is granted. The chief objection both to the Farming and Outstill systems, as just described, is that there is no control over the rate of duty per gallon, and, consequently, it may be to the interest of the farmer or licensee to steadily lower prices. It then becomes necessary to consider whether an attempt can be successfully made to establish a system under which each gallon of spirits shall pay a fixed duty. This may be done roughly and imperfectly by limiting the capacity of the Outstill and fixing a minimum rate of duty for the right to work the Outstill. If the Outstill can only produce a certain number of gallons of spirit in the month and must pay a certain tax every month, we know that each gallon of spirit will bear, at least, a certain rate of duty and cannot be sold below a certain price. The practical difficulty in the way of securing this result is the facility which the licensee possesses for distilling in a still other than that which has been licensed. This difficulty is in some cases insuperable. A perfect remedy lies in the establishment of a Central Distillery system, but unfortunately the practical experience of years, and the results of many experiments, have shown that it is impossible to maintain this system in all parts of India.

69. Under the Farming and Outstill systems the interest of the monopolist is enlisted for the suppression of illicit distillation, and sources of information and means of detection are available to him which are not accessible to officials. This is not the case under the ordinary Central Distillery system. Under that system it is to the interest of the distiller both to distil illicitly outside the distillery and to smuggle liquor out of the distillery without payment of duty. The shop-keeper and the subordinate officials share the profit. Thus it was proved in the course of a judicial enquiry in the Gya District of Bengal that out of the spirit made at one outlying distillery only one gallon out of three paid duty to Government, the duty on the second being retained by the preventive officer, who allowed the distiller to take out every third gallon free.

The key to the numerous and complicated systems of Excise which prevail in different parts of British India lies in the fact that they are attempts to combine the monopoly and fixed duty systems with the object of securing that every gallon of spirit shall bear a certain rate of duty in places where it is not possible to work the fixed duty system in its simplest form.

Unsuitability of the Central Distillery System for portions of India.

70. We will now state some of the chief reasons which render the Central Distillery system unsuitable in many parts of India.

(1) Where the quantity of liquor consumed is small, the cost of a central

distillery and of an establishment to guard it, and to prevent outside distillation, is prohibitive.

(2) It is found impossible, on the scale of pay which we are able to give, to obtain for those establishments men who are thoroughly trustworthy. In remote tracts where supervision is insufficient they enter into collusion with the distillers and defraud the Government. The Excise Reports abound with statements to the effect that a large portion of the liquor distilled in central distilleries was passed out for consumption free of duty. In places where such establishments and the police are entrusted with powers to detect and prevent illicit distillation, and where the inducements to resort to that practice are great, still more serious evils too often result. The nature of these evils is explained in the following extract from the Report of the Bengal Excise Commission :—

"One, and in the opinion of the Commission the main, reason of this* is not far to seek. Activity on the part of detective officers in Bengal must almost necessarily lead to their stretching the powers given by law to a perilous extent and too often, it is to be feared, to their abusing those powers. The most formidable and unpopular of these is the power of search. When it is considered that, as mentioned above, illicit distillation is most frequently carried on in the inner rooms of houses, it will easily be understood how hateful a zealous detective officer must be to the people of a village, and how formidable his power of oppression and extortion. It is not too much to assert that the evils and dangers almost inseparable from all attempts to put down the illicit manufacture of country spirit by direct preventive measures are as grave as those entailed by the prevalence of the unlawful practice, and the Commission consider that this is a most important factor in the Excise problem. They wish to direct special attention to the subject here, as many of the witnesses who appeared before them seemed to think that the suppression of illicit distillation is merely a question of employing a sufficiently strong detective establishment, and to have overlooked completely the danger of such a force becoming an engine of oppression, worry and extortion more formidable and dangerous to the innocent than to the offenders, particularly in outlying and jungly places, where the supervision of trustworthy superiors would almost necessarily be wanting, and where, owing to the great probability of the existence of illicit practices, the excisemen would have most opportunities to harass and oppress unoffending people. Colonel Dalton, in a report from which an extract has already been made, stated that there was nothing which had set him so much against the Central Distillery system as the number of persons he had lately seen undergoing imprisonment in the common jail for offences against the Excise laws. This consideration appears very much more grave when it is realised that the numbers of offenders actually convicted were in all probability very few in proportion to the number of innocent people who had been worried and harassed in the process of hunting out the breaches of the law. It must never be forgotten that all attempts to limit the consumption of spirit by over-stringent Excise measures must have a tendency to lead to illicit practices; that the same considerations which lead to the restriction of licit consumption make it necessary to take further measures to prevent such illicit practices; and that there is in this a constant source and most serious danger to innocent people. All this, of course, is not an argument against the attempt to regulate consumption, but it proves the necessity of always proceeding in a cautious and tentative manner."

* The sympathy of the people with illicit practices and their unwillingness to assist the officers of Government in detecting them.

(3) Another reason is defective means of communication. Many parts of India are at all times difficult of access, and during the rainy season many more are practically entirely shut off from communication with neighbouring places. In such tracts unless the inhabitants are to be entirely deprived of liquor—a deprivation to which they would not submit, and against which the facilities for illicit distillation furnish them with a powerful protection—it is necessary that the liquor should be distilled on the spot, communication with the Central Distillery being frequently interrupted.

(4) The difficulty of preventing illicit distillation is very great. We have already dealt with this question in paragraphs 20 to 23 and need not say anything

more in this place beyond quoting, from a memorandum by the Chief Commissioner of Assam, passages which show that the circumstances of a tract so considerable as the Province of Assam are such as to render impossible the introduction not only of the Central Distillery system, but of any system which involves the direct control of distillation. In nearly the whole of Assam we must be content with enforcing direct restrictions on the *sale* of spirit, sale to the public being a transaction which cannot be altogether concealed, while distillation may be carried on in secret without fear of detection :—

"12. Now let us look for a moment at the means we have of controlling and restricting the manufacture and use of liquor among the population, that is, the means we have of enforcing any prohibition that we may choose to issue.

"First of all, to what extent may the country itself be considered open or accessible? The following are the statistics :—

Districts.	Settled and cultivated.	Forest and uncultivated.
	Acres.	Acres.
Goalpara (a)	72,000	938,000
Kamrup	688,000	1,635,000
Darrang	362,000	1,826,000
Nowgong	318,000	1,767,000
Sibsagar	609,000	1,217,000
Lakhimpur	279,000	2,104,000
Total	2,328,000	9,487,000

(a) Excluding the permanently-settled portion.

"In short, about four-fifths of the area is covered either with tree or with grass jungle. And this jungle is not confined to one part of the district, but is scattered all through it. The cultivation, in short, is in patches, reclaimed here and there from jungle (and often falling back into it), and, except in some parts of Kamrup, none of it is really far from jungle.

"13. Moreover, the Assam village is not, like the village in Bengal or in Northern India, an aggregation of houses in a single part of the village area, where every man lives within hail of his neighbour. The Assamese loves to bury himself in the privacy of his own domain, and his house is separated from his neighbours by a belt of trees or of bushes. It remains to note that, according to the Census of 1881, the average number of houses to the square mile is 18, and of persons 105.

"14. These, therefore, are the circumstances with which we have to deal,—a sparse population scattered over a country of which four-fifths is jungle, in which every villager surrounds his house with high vegetation, and has nowhere very far to go if he wants to hide himself away altogether from human sight. The drinking classes among them, familiar with the methods of brewing and distilling, continually possessing the materials at hand, and nowhere more than twenty miles distant from places where every householder has for ages brewed or distilled his own liquor and consumed it as regularly as he eats his food. Where is the means under such circumstances of prohibiting or even restraining any man who wants to drink? It seems to me that the most efficient preventive service in the world would find it difficult to attain any success; and unfortunately we have hardly any expectation of finding any but a most inefficient service. We can under present circumstances use the police only, that is to say, looking to the number of policemen available for district duties, one man for every thirty or forty square miles: and as the higher officers of the police belong to a large extent to foreign races, the force is less efficient on this account.

"15. It follows from all this that it is hopeless to establish in the Assam Valley districts any system of Excise administration which in any degree depends upon our ability to prevent or detect illicit distillation. If people want to obtain spirits, they can do so either by getting smuggled spirit from the hills, or by brewing and distilling for themselves by methods with which they are quite familiar, and which are very cheaply and easily available.

* * * * * * * *

"19. The result of all these considerations is that over nearly the whole of Assam only one method of taxing liquor is open to us, *viz.*, that of licensing individual shop-keepers to distil and sell country spirits at specified places. We cannot afford even to impose any restrictions upon their distillation, such as by limiting the size of stills or the hours when they

may be used. The latter restriction we have no means of enforcing, and the former can be easily evaded by setting up a still in some adjacent jungle. It is the selling, and not the distillation, which must for the most part take place in public and can therefore be subjected to control; and our principal means of preventing illicit sale is to make it the licensee's interest that no sale shall take place besides that in respect of which he has paid a fee to us.

"20. Personally, I hold most strongly to the view that the system of a still-head duty per gallon is the only satisfactory method of Excise administration, and that no other system can give us a satisfactory control over spirit manufacture and spirit consumption. But the result of such information as I have been able to gather from officers who have dealt with the problem in Assam and from a perusal of past records, and especially of a recent discussion on this very point, which Mr. Fitzpatrick submitted to the Government of India with his letter of 13th November 1888, is to show that the circumstances of Assam are such that the first conditions of such a system, *viz.*, the possibility of preventing illicit distillation, does not exist. The only area where a Central Distillery system seems to have any chance of success seems to be the central portion of Cachar, and the success of the system there would largely depend upon the possibility of keeping outside the Central Distillery area the spirit distilled under the Outstill system all around it."

The following extract from the report of the Bengal Excise Commission shows how extensively illicit distillation and smuggling prevails in some places under the Central Distillery system:—

"*Positive evidence of the prevalence of illicit distillation in various districts.*—The actual fact seems to be that illicit distillation extensively prevailed in some districts, especially in those in which the mohwa-tree grows, those in which the lower classes of the population use country-liquor extensively, and generally in wild and thinly-populated tracts; and that, on the other hand, it was comparatively rare in towns, thickly-populated tracts, and among populations not given to the use of spirituous liquors. This view is supported by the positive evidence on the subject. In Gya, Baboo Bhup Sen Singh, the Government Pleader, who has an intimate knowledge of the district, stated that there had been illicit distillation under the Central Distillery system, and this was corroborated by Shek Aulad Ali, an Assistant Superintendent of Police with 45 years' experience of the district; by Ray Brahmo Datta, now excise-inspector of the Division, formerly excise-sheristadar; and by Baboo Prankumar Das, excise deputy collector of the district, whose evidence on this point should be referred to. In Patna and Sarun it would seem to have been less prevalent, though there is clear evidence as to its existence in both districts The deputy inspector of schools in Mozufferpore stated that while the Central Distillery system was in force well-to-do people used to distil spirits in their own houses Munshi Kuldip Narain, sub-manager of Raj Durbhunga, stated that in the Durbhunga district many cases of illicit distillation were heard of previous to the introduction of the Outstill system. Mr. Cameron, sub-divisional officer of Bettiah, stated that there used to be much illicit distillation in Chumparun; and this is corroborated by Mr. Shaw, of Pursa indigo-factory, and other witnesses. In Monghyr the Rev. Mr. Evans and other witnesses give strong opinions as to the improbability of the existence of illicit distillation owing to the ease with which it could be detected; but Mr. Pushong, a witness who has unusual opportunities of knowing the actual facts, stated from personal knowledge that considerable illicit distillation among respectable people had been carried on before the introduction of Outstills; and he added that wherever there is a Central Distillery there will also be illicit distillation and smuggling. This view was strongly represented to the President of the Commission in conversation by Baboo Kamalesri Prosad, a wealthy zemindar, whose father had been for many years engaged in the spirit trade. In Bhagulpore Baboos Surjya Narain Singh, Tej Narain, Tarini Prosad, and others spoke of the existence of illicit distillation in that district. In Chota Nagpore there was much evidence of the prevalence of illicit distillation during the Central Distillery period, but a few examples will suffice. In Hazaribagh the Government Pleader, Rai Jadu Nath Mukerji Bahadur, one of the best informed and most experienced witnesses that appeared before the Commission, said:—'There used to be much illicit distillation under the Central Distillery system, but it has diminished of late. It is the interest of the Outstill-holder to put down illicit distillation. It was the interest of the retailer to sell illicit spirit under the cover of duty-paid spirit, and he was therefore the ally of the illicit distiller when he did not illicitly distil himself. Zemindars and other well-to-do people send their material to Outstills to be distilled. They used to do the same with the sudder distillers but not often." Baboo Navakrisna Roy, police inspector of Lohardugga, has given lists of 54 villages in two thanas of that district in which cases of illicit distillation were detected, and adds that it was known to exist in very many more villages, in which, however, no cases

were detected. The Rev. Mr. Uffman, a missionary who has resided for 17 years in Manbhoom, states that there used to be illicit distillation in that district. In Beerbhoom the Commission obtained a list of 40 villages in which illicit distillation was known to have existed, and some most respectable gentlemen were unanimous as to its prevalence in 31 of these. Some of them, but not all, had heard of the illicit practice in six of the other villages, and none of them knew anything about the remaining three."

(5) Even where there are no special difficulties of communication, it is sometimes necessary that the liquor should be distilled on the spot and not brought from a distant distillery; because in the hot season some kinds of liquor of low strength will not bear transportation. Any measure which would drive the people to the use of a stronger instead of a weaker liquor is opposed to sound principles of Excise administration as we understand them.

A series of extracts from Reports showing the difficulties in the way of adopting the Central Distillery system in many places will be found in Appendix L.

Difficulties in connection with Native States.

71. The state of things to which we have just referred exists within the borders of British India, and the consequent difficulties in enforcing restrictions on drink would arise if the British administration extended over the whole of India. But of the continent of India, a scattered area, interlaced in many places with British territory, amounting in extent to about one-third of the whole, and containing a population of about one-fifth, belongs to Native States, with the internal administration of which in matters of Excise the Government of India does not ordinarily interfere, and cannot in some cases interfere as a matter of right without straining its authority beyond what is safe or justifiable. In all those States the Excise systems were, and in most still are, incomparably more lax than in British territory. The system generally followed in them has been an uncontrolled Farming system with practically no restrictions on the farmer to prevent his unduly diminishing the price of liquor or increasing the number of shops. The consequence is that the cheaper liquor of Native States is constantly smuggled into British territory. The only complete remedy for this evil lies in inducing those States to adopt a stricter system and to impose higher rates of duty; and this the Local Governments have in some cases succeeded in doing in recent years, notably in Bombay and, more recently and to a much smaller extent, in the Punjab. In Bombay the Government has also obtained, at a not inconsiderable cost, the consent of some Chiefs to our officers undertaking the direct management of the Excise administration of their States.

72. The following extracts from a Report by Rao Bahadur Lallubhai Gurdhundas, dated 15th July 1887, indicate the serious nature of the difficulty described in the preceding paragraph. He remarks :—

* * * * * * * * * * * * *

"5. Under this plan of exact taxation, it is necessary to fix the rates of duty for different districts with great care and circumspection. As the amount of duty would govern the selling price of the liquor, and as there is a certain price, varying according to the character, habits, and wealth of the people, which can safely be realised on the spirits consumed by the masses, and which cannot be exceeded with impunity, the duty on liquor ought not to exceed the difference between that price and the cost of the liquor. Even when the people themselves can afford to pay for a moderate and harmless dose a price that would cover the highest rate of duty which Government desire to impose, the possibility of smuggling and illicit distillation is not to be lost sight of in the zeal for enhancing the price of liquor with a view to diminish consumption. Preventive establishments and stringent penal enactments can do a great deal in suppressing illicit distillation, which cannot long remain undetected. But where a liquor

made dear by the imposition of a high rate of duty is confronted by cheaper liquor, to be had for a stroll to an adjacent foreign shop, the whole of the liquor-drinking population for miles round will flock daily for drink to the foreign liquor shop; and experience has shown that Kolis, Warlis, and other low classes addicted to drink will not mind walking 10 miles to a shop and back in order to get cheap liquor; and, what is even worse, quantities of cheap liquor will always be smuggled into the high-priced liquor tract without much fear of detection; in short, the object aimed at of diminishing the consumption of liquor will be defeated. Therefore, in districts which are bordered by or interlaced with foreign territory, the desired result can be obtained only by the same system being adopted and worked consistently in both territories. To this end the co-operation of our neighbouring Native Chiefs is essential to the mutual advantage of themselves and the Government.

"6. Government have experienced comparatively little difficulty in securing the co-operation in this behalf of the Native Chiefs in the Konkan, Deccan, and Southern Mahratta country, all of whom, with a few exceptions, have handed over the management of the abkari of their States to the Government for a term of years on payment of liberal annual compensation; and Government have thereby been enabled, not only to supplant the infamous Farming system of old and to launch with success the new system of the equitable taxation in those States as well as in their own contiguous districts, but also to bring within a short period of three years the Excise rates in the greater portion of the territories concerned to the desired level. The excepted States are those of Kolhapur, Savantvadi, and Janjira, which with equal readiness have adopted the same system and rates on their own account, and have for years past been reaping the fruits of their foresight and prudence in the shape of large progressive profits to the State treasury and improvement in the moral and material condition of the poorer classes—results which are no less conspicuous in the British districts and other Native States brought under the influence of the new system and policy . . . . . .

"7. In Gujarat, on the other hand, opportunity has not yet been afforded to try the same experiment under equally favourable conditions. Consequently, considerably lower rates of liquor excise and selling prices still prevail in that province, while in the contiguous Native States the old detestable Farming system continues to flourish. . . . . A question naturally arises, why has Gujarat, with all these favourable circumstances, lagged in recent years far behind other districts of the presidency in the progress of abkari reform designed to raise the largest amount of revenue from the smallest consumption of liquor? The answer to this question directly points to the obstacle—the absence of sympathetic arrangements and action in contiguous Native States—which the subject of this report is intended to remove. It is needless now to describe here the details of the correspondence carried on during the last eight years with a view to the removal of that obstacle. Happily, the controversy promises to terminate with the acceptance by our Government and faithful observance by the Native Chiefs concerned of the understandings which I shall proceed directly to narrate.

"8. I request you to glance at the map of the Bombay Presidency and to mark the contrast which the situation of British Gujarat presents to that of the rest of the presidency with reference to foreign territory. Barring the Holkar's dominion which marches along the northern frontier of Khandesh for a distance of about 150 miles, and with which no abkari convention has yet been thought of, and barring also the Nizam's dominion which marches along the eastern frontiers of the districts of Khandesh, Nasik, Ahmednagar, Sholapur, Bijapur, and Dharwar almost in a regular line for a distance of about 700 miles, and with which the mutual retirement of liquor shops and stills to a distance of 3 miles on either side of the frontier has just been agreed upon, the rest of the Native territory with which the larger block of the presidency south of Daman is concerned consists of but one first class State and a number of petty holdings of small extent and importance, all imbedded in the midst of British territory. British Gujarat, on the other hand, is, as it were, surrounded by a sea of, and intersected by, innumerable gulfs, creeks, and lakes of foreign territory, which includes the large and important State of Baroda, many other first, second, and third class States, and a number of petty tálukas and thakorates, each owned by a separate Chief or Thakor. From this geographical contrast between the two divisions of the presidency, it will readily be seen that the task of forming what for brevity's sake may be called the abkari *zoll-ver-ein* must be much more difficult in Gujarat than in the rest of the presidency. The difficulty of the task, which is due to the peculiar configuration and relative situations of British and Native territories in Gujarat, to the great difference in the magnitude, status, and the internal and external conditions of the different Native States to be dealt with, and, above all, to the conservatism of the Chiefs and their sentiments of dignity and rights, has been two-fold: first, to incline all these Chiefs, large and small, to co-operation; and, secondly, to arrange with each the form and terms of co-operation which might be acceptable to the Chief and satisfactory to Government."

73. Further extracts bearing on this question will be found in Appendix D, but we will quote in this place an extract from a letter from the Government of the North-Western Provinces and Oudh, which gives Sir Auckland Colvin's personal experience in the cold weather of 1888-89 :—

"During his march last year throughout Oudh, in no single instance has the Lieutenant-Governor and Chief Commissioner observed a case of drunkenness until he arrived on the Nepal border, when special police precautions had to be taken to prevent the camp-followers obtaining liquor at cheap rates on the Nepalese side of the frontier. In spite of these precautions as soon as the camp reach the Nepal border, men who, in face of the higher price of the excised liquor in our own territory, had hitherto found no opportunities of indulging their appetite, were seen by no means unfrequently in various stages of intoxication along the line of march."

Groundlessness of the charge that our Excise Administration gives greater facilities for drinking than an administration based on principles approved by the Native inhabitants and Native rulers would do.

74. The extracts just quoted and those given in Appendix D have been referred to with the object of explaining the existence of a very serious practical difficulty in the enforcement of Excise regulations in British India. But they also serve another purpose, and prove how groundless are the charges made against the Government of India that any increase in the habits of drinking which has taken place in India is due to the British Excise administration, and that, had the administration been conducted on the principles approved by the Native inhabitants and Native rulers, an increase would not have occurred. It may be true that, in some instances, our Excise administration has not been strong enough to counteract the tendency of other forces and to prevent an increase; but one of the main difficulties in the way of achieving that result is due to the less stringent regulations which prevail in the Native States adjoining and interlaced with British territory. Those States are ruled by Native rulers in accordance with Native ideas; and it is found that until pressure is brought to bear by the Paramount Power to induce them to adopt more stringent regulations, their Excise systems are such as to offer the smallest possible discouragement to drinking and are many times more lax than the laxest of the systems with which the Government of India has been in places obliged to be content, and the existence of which forms the main ground of the attacks which have been made on its Excise policy. In short, the mere fact of a British district being coterminous with a Native State is invariably found to be a serious obstacle in the way of raising the taxation on liquor in that district and of enforcing measures designed to restrict consumption. The only resource in such cases, when it is found impossible to make any satisfactory arrangement with the Native ruler, is to place the tracts affected under the Farming or Outstill system. The amount of revenue obtained in this way is never great, and the restriction on consumption is comparatively slight, but at any rate there is some restriction and the revenue is not wholly lost.

In a note by Rao Bahadur Lallabhai Gurdhandas, dated 19th July 1889, which will be found among the enclosures of the letter No. 9255 of 6th December 1889 appended to this Despatch, a comparison of the Excise arrangements existing in the Native States of the Bombay Presidency with that in the neighbouring British districts is made. The general assertion made in this paragraph is there proved by statistics to be true in regard to those particular Native States. The figures in that note show conclusively for each State

included in the examination that the number of shops per square mile is larger, that the average population served by each shop is smaller, and that the consumption per head is greater than in the adjoining British districts, and this is the case in spite of the fact that these States have been induced by the Bombay Government to adopt a system which is far more strict than that which formerly prevailed in them.

Reasons for the existence of many different systems.

75. The examination of the history of the Excise administration given in Appendix II will show that the tendency has always been towards the general introduction of the Central Distillery system, and that partial reversions towards a more primitive and less satisfactory system have either been temporary and experimental, or have arisen from the fact that the introduction of the Central Distillery system had been carried too far.

76. It was between 1860 and 1864 that the Central Distillery system was generally introduced into Bengal and the Upper Provinces of India.

In the Province of Bengal it was found necessary to abandon the Central Distillery system in a few places very shortly after it was introduced. It was also found that the high uniform rate of duty could not be enforced in all places where the Central Distillery system was maintained. The choice, therefore, lay between a low uniform rate of duty and a scale varying from place to place. The latter alternative was adopted. The subsequent substitution on an extensive scale of the Outstill for the Central Distillery system after 1877 was not made without cause. The objections to the Central Distillery system were obvious and it was hoped that certain advantages, such as the suppression of fraud, of illicit manufacture and smuggling, and a consequent increase of revenue would be obtained. These advantages were actually secured, but the change was accompanied by the removal of the restriction on the capacity of outstills, and an increase of drinking followed which has rendered it expedient to return to the Central Distillery system where practicable, and to impose various restrictions on the Outstill system where it must be retained.

77. In the North-Western Provinces certain tracts had to be removed from the operation of the Central Distillery system, and though the uniform rate of duty has been retained this has only been rendered possible by fixing the rate at a comparatively low figure, and increasing the numbers of shops so as to reduce the temptation to illicit practices.

78. In the Punjab, the Central Distillery system has been introduced and, with two trifling exceptions, maintained throughout the Province; the rate of duty is high, and it is practically uniform; on the other hand, illicit distillation and smuggling are more common than in any other Province, and the number of shops for the sale of liquor has been increased, though there is still only one shop for the sale of liquors of all kinds to nearly 10,000 of the population.

79. In 1878 the Central Distillery system was generally introduced in Bombay, but it was found necessary that it should be accompanied with the grant of monopolies and with a "minimum guarantee," the amount of the guarantee being fixed by competition. The system of a "minimum guarantee" fixed by competition is now being altered, as it was found to be open to objection in some respects.

80. In 1869 the Central Distillery system began to be introduced in Madras. It was accompanied with various conditions and special provisions

and has since been extended to nearly all the districts of the Presidency, having now developed into a system which is almost the Central Distillery system in its simplest form, and with a high rate of duty. The success of the system adopted in Madras is, however, accompanied by a large number of shops.

81. The various systems of Excise in force in British India are described in Appendix G. It would be a fruitless task to attempt to explain, in every instance, to English readers, the minute local peculiarities which render it necessary to have recourse to each system. All the systems, other than the ordinary Outstill and Farming systems, have a common object, namely, to render it possible to impose a fixed rate of duty on each gallon of spirit that passes into consumption, and in this respect they are improvements on the Outstill or Farming system.

82. Though we cannot undertake to explain fully the special reasons which lead to the local adoption of each system, we will try to make it clear why one system was adopted which has been loudly attacked on plausible grounds.

We refer to the "minimum guarantee" system which, in recent years has prevailed extensively in Bombay.

Under this system the monopoly of sale and manufacture is granted to the person who undertakes to pay duty on the greatest number of gallons of spirit, and of course any such system is open to attack on the ground that it offers a direct incentive to attempts to increase the consumption of spirit. We shall show hereafter that this objection, though not without force, is theoretical rather than practical; but in the first instance we will set forth the considerations which have led to the introduction of such a system, considerations of a very different character from a mere desire to increase revenue by stimulating consumption.

83. The difficulties which render it impossible in certain tracts to maintain the Central Distillery system have already been stated in paragraph 70.

These are, briefly,—(1) the expense relatively to the amount of revenue to be collected, (2) impossibility of securing a trustworthy preventive establishment, (3) defective means of communication, (4) facilities for illicit distillation, (5) deterioration of liquor in transport, and (6) smuggling from foreign territory.

It will be obvious that these difficulties are, to a very large extent, obviated if a Farming or Outstill system be adopted. Under such a system (1) expense is reduced to a minimum, as a comparatively costly central distillery, with an establishment to watch it, need not be kept up; (2) a large preventive establishment (with its attendant risks of collusion with the distiller and oppression of the people) is no longer necessary, because the grant of a monopoly enlists, from strong motives of personal profit, the distillers and shop-keepers, with all their local knowledge, on the side of prevention; (3) the difficulties arising from defective communications are obviated, because the liquor can be distilled on the spot where it is consumed; (4) illicit distillation is checked by enlisting the local knowledge of the shop-keepers on the side of prevention; (5) the liquor can be distilled on the spot and the risk of deterioration in transport is avoided; and finally (6) smuggling from foreign territory is reduced to a minimum, because the monopolist can reduce the price of his liquor so as to exclude smuggled liquor, which must be imported from a distance and which is also handicapped by the risk of detection.

Against these advantages must be set certain evils which attend the introduction of the Farming or Outstill system, and which in many cases

would be more serious than those which it is desired to prevent. The chief of these is that the price of liquor may be greatly reduced. The object of the monopolist is simply to make the largest possible profit, and in many cases it will happen that the maximum of profit will be secured by a large sale at low prices rather than by high prices with a restricted sale. A check may no doubt be applied to this evil by fixing a minimum rate for retail sales, and limiting the capacity of the outstill, but the effective maintenance of regulations of this nature requires a strong preventive force, and in some places the enforcement of a minimum price for retail sales and the prevention of distillation in any but the licensed still are practically impossible.

84. In the circumstances described in the preceding paragraph the question naturally arises, whether it is possible to combine the advantages of the Farming or Outstill system, which may be described as the monopoly system, with those of the Central Distillery, in such a way as to prevent the sale of liquor at very low rates. This result, it was supposed, could be attained in certain tracts by granting a monopoly of manufacture and sale coupled with the conditions that the farmer shall guarantee a minimum payment by way of duty, that he shall distil only at a central distillery, and that he shall pay a fixed duty per gallon of liquor issued from the distillery. Such a system is suitable only where the chief difficulties to be overcome are illicit distillation on an extensive scale and the evils connected with preventive establishments.

85. An arrangement under which the monopoly of sale and manufacture is granted to a single person, who is required to distil in a central distillery, and to pay a fixed duty per gallon, obviates the risk of illicit distillation by the general public, but it offers to the monopolist the temptations which exist under the ordinary Central Distillery system—(1) to distil illicitly on his own account outside the central distillery, and (2) to enter into collusion with the preventive establishment to pass liquor out of the distillery without payment of duty. As a remedy the further condition of a "minimum guarantee" is imposed, or, in other words, the monopolist is required to pay duty on a certain quantity of liquor whether he can sell that quantity or not. If he sells more than the guaranteed quantity he pays duty on the excess; if he sells less he is obliged to make up the duty to the amount of the guarantee.

86. It will be obvious that if the amount of liquor on which duty is guaranteed is about equal to the amount for which there is a demand, there is no risk of illicit distillation with the connivance of the monopolists or of liquor being passed out without payment of duty. Until the amount guaranteed has been made up there is no profit to be made either by illicit distillation or by removing liquor without payment of duty, and if the amount guaranteed is not greatly less than the normal demand, the profit to be made by illicit dealings is not sufficient to induce the monopolist to run the risk of violating the law.

87. Unfortunately very great difficulty, especially at first, was experienced in determining what was the normal demand, and it was found necessary to determine by public competition the amount to be guaranteed, the monopoly being granted to an approved tenderer who undertook to guarantee the maximum quantity.

This condition is open to attack, since it may be said, with some reason, to make it the interest of the monopolist to stimulate the consumption of liquor. The objection, however, has less practical weight than might at first sight be supposed. As the number of shops is limited the monopolist could not increase consumption by multiplying shops, and as he paid a heavy duty

per gallon he could not reduce the average price of his liquor below the rate of duty *plus* cost of production, &c. The incidental attractions of lighting and so forth, employed by public houses in England to increase the number of their customers, are not available in India, and, so far as we can see, the only effective method by which the monopolist could stimulate consumption was by raising the price of liquor where the demand for it was strong, and by lowering it in places where a reduction in price was accompanied by a more than equivalent increase in consumption, the average price, as above explained, being in this way maintained.

88. But it might, and would no doubt occasionally, happen that under a system regulated by public competition the tenderer would guarantee duty on a larger quantity of liquor than he could sell at a rate per gallon not below that required to give him a profit, and in such case he would be under a strong temptation to diminish the loss on his contract by reducing the price of liquor below what it cost him, including duty, in the hopes that increased sales would diminish the excess payment under the guarantee. At any rate the Bombay Government was satisfied that the minimum guarantee system, the amount guaranteed being determined by competition, was open to such strong objection, that in the two districts of Thana and Kolaba they substituted, experimentally, a system under which the monopoly was granted to the person who undertook to pay the highest rate of duty per gallon, in excess of a stated minimum, on all spirit manufactured and sold by him. This system removed all ground for the accusation that it was made the special interest of the monopolist to stimulate consumption; but in other respects the results were disastrous. The rate of duty fixed in this way by competition was so high that a great impulse was given to illicit distillation, and as the monopolist was under no obligation to take a minimum quantity, he was not specially interested in preventing smuggling, and confined himself to selling what liquor he could at a very high price, leaving those who could not, or would not, pay his price to provide themselves with liquor by illicit means. The facts connected with this experiment were reported to Your Lordship in our Despatch No. 340, dated 22nd October 1889, but for facility of reference we have reprinted as Appendix E the account of the experiment given in a memorandum received from the Bombay Government and forwarded to Your Lordship with that Despatch.

89. On recognizing the failure of the experiment the Bombay Government directed that in future the amount to be guaranteed should be fixed by the Collector of the District and not determined by competition, and that the monopoly should be given to a person approved by the local authorities. We trust that this system may be so successful as to justify its permanent and wider adoption, but it is obviously open to the objection that it may lead to charges of favouritism being brought against the local authorities, and it may produce a loss of revenue if the monopolist can succeed in concealing the total amount of the liquor manufactured and sold by him, and in this way secures a low "minimum guarantee" which makes it profitable for him to run the risk of illicit distillation and smuggling on his own account.

We are, however, satisfied that no system can as yet be devised which will be absolutely free from objection, and we must be content to adopt that one to which fewest objections can be made.

90. We fear Your Lordship may think we have dealt at undue length with questions connected with the minimum guarantee system, but we are anxious

that some of the difficulties which we have to encounter and of the measures adopted in order to meet them should be set out at length. We have in fact only dealt in an imperfect manner with one branch of the Excise administration of a single Province, and our remarks are necessarily neither as full or complete as if the question had been dealt with by the Local Government concerned. No slight advantage of the introduction of the system of minimum guarantee lies in the fact that under this system it becomes possible to insist on proper distillation and the use of the best apparatus, with a consequent improvement in the quality of the liquor offered for sale.

91. What we have already said will, we trust, be sufficient to satisfy an impartial mind that the local authorities in India have great difficulties to meet, that they are doing their best to overcome them, that the numerous systems of Excise which prevail locally in British India have been adopted with legitimate and praiseworthy objects, and that rash interference with the Excise Administration of India might be productive of great evil. We do not claim that the Administration is perfect; we acknowledge that mistakes have been made, and that experiments have failed, but we need hardly say that we have no desire to establish different systems merely for the sake of avoiding uniformity, and it may be taken for granted that there must be reasons, of greater or less weight, for such diversity of practice as we have shown to prevail in India. A simpler and uniform system would be more easily worked, and could be more readily understood, and would thus obviate much misapprehension and criticism. Unfortunately the circumstances do not permit of our adopting such a system.

SECTION III.—OBJECTS AND PRINCIPLES OF EXCISE ADMINISTRATION.

Raising of Revenue and Regulation for purposes of Police.

92. It will be admitted that among the legitimate objects of a system of Excise are included the raising of revenue and the regulation of the trade in liquor for police purposes. These are the undoubted and, from an historical point of view, probably the primary objects of such a system. It was at a later stage that it was recognised that the regulation of the trade in liquor for the purposes of revenue and police might with advantage be so conducted as to discourage any tendency to drink to excess, and to lead to the substitution of wholesome or comparatively harmless liquor for that which was positively noxious. Up to the present time, however, there is no general agreement of opinion regarding the measures which may properly be taken by a Government for these purposes.

93. In India no special difficulty is experienced in regulating the Excise system for purposes of police, and such minor difficulties as arise in this connection are due rather to the want of an efficient agency to ensure that prescribed rules are duly observed than to any difference of opinion as to what these rules should be.

In respect of the realization of revenue, the principle to which we have given our adherence, and which has been generally adopted, is to impose as high a tax as may be possible without giving rise to illicit practices; this principle is, of course, subject to such limitations in practice as special circumstances may justify.

No general agreement regarding the extent to which Government should go in the direction of restricting the consumption of stimulants or narcotics.

94. So long as we confine ourselves to police and fiscal considerations we

deal with questions regarding which the functions of Government are defined with sufficient clearness and unanimity; on the other hand, when we endeavour to introduce an Excise system with the object of modifying the habits of the people in regard to drinking, we are confronted with complicated moral and social problems, any solution of which is impeded by obstacles both of a theoretical and of a practical nature. It is owing to an alleged failure to discourage drinking that the Indian system of Excise has been attacked, for, though it has been asserted that we especially encourage drinking for the sake of revenue, we understand this to be merely a mode of expression used for rhetorical purposes with the object of putting in a striking form the charge that, owing to our wish to increase the revenue, we do not go as far in discouraging drinking as we ought, or as those who make the accusation think we ought. Every Excise system in force in British India does, at any rate in some degree, check drinking, inasmuch as it limits the number of places at which liquor may be purchased, restricts sale within certain hours, and raises the cost of liquor by imposing a duty on it.

95. It will be obvious that when we are charged with not sufficiently discouraging drinking a wide door is opened for difference of opinion and profitless discussion so long as there is no general agreement as to the extent to which it is possible and expedient to go in this direction. The entire prohibition of the use of stimulants and narcotics (if it could be carried out) would be the most effectual means of preventing the evils which undoubtedly result from their excessive use. And there are some who advocate this extreme measure. But we are of opinion that the evil to be prevented is not of sufficient magnitude to call for, or justify, any such interference on the part of Government, and that the remedy might be attended with evils even greater than those which it was intended to prevent. It may, not unreasonably, be argued that, as a rule, people are able to decide for themselves what habits are beneficial or the reverse, and absolute prohibition would by many be regarded as an intolerable interference with the liberty of the subject.

Prohibition impossible in India, even if desirable.

96. If, in disregard of the considerations just stated, it were decided that it was expedient to attempt entire prohibition, the question would arise whether it would be possible to enforce it. Whatever might be the answer to this question in regard to such a country as England, we have no hesitation in saying that for India the answer must be in the negative. The facilities for manufacturing and obtaining spirits are so great, and the desire of many classes for stimulants so strong, as to forbid any hope that universal prohibition could be enforced. A law so much at variance with the stronger laws of habit and desire would in some cases merely create a contempt for law and a spirit of lawlessness in large classes of the population. We are not prepared to say that the use of stimulants in moderation is harmful, and total abstinence, due simply to the impossibility of obtaining liquor, and lasting only so long as that impossibility could be maintained, would, in our opinion, be far less satisfactory from every point of view than moderation in the use of stimulants due to conviction and enforced by public opinion.

97. It has been alleged that no Native of India uses stimulants in moderation, that he either abstains altogether or drinks to excess and for the purpose of producing intoxication. This assertion, though not without foundation in reference to certain classes, is of far too sweeping a character when applied to

the whole population of India. On this subject the Government of Bengal uses the following language:—

"The Lieutenant-Governor considers that he should not in this report pass over without remark the observation in Mr Smith's speech that among the native population 'there is no such thing as a class of moderate drinkers, though there may be a few educated Natives who have adopted English habits. A Native, if he drinks at all, drinks to get drunk and he drives hard bargains with the publicans for the purpose.' Sir Steuart Bayley's experience of Bengal, and especially of Behar, where the drinking population is the largest, enables him to assert confidently that Mr. Smith has been misinformed on this point. It is not the case with the great bulk of the lower classes, who habitually use stimulants, that they drink only for the purpose of intoxicating themselves."

The same opinion is expressed by Mr. Mackenzie, the Chief Commissioner of the Central Provinces:—

"Whatever may be the case elsewhere, it is quite incorrect to say that a Native of these Provinces, who is in the habit of drinking country liquor, 'drinks only to get drunk.' As was noticed in paragraph 17 of this Administration's letter No. C—50, dated 24th September 1888, the extreme weakness of the spirit which is manufactured from mohwa by the kullars of these parts is a fairly effective check upon excess. Spirituous liquor, which is from 70° to 80° below London proof, must be consumed in inordinate quantities before intoxication supervenes: and except on festal occasions the kullar's customer is content with his glass. In fact, the only class of Native of these Provinces in respect of whom the accusation that drink is taken for the purpose of getting drunk is not a libel is, in the Chief Commissioner's opinion, the numerically small, but more influential section who have so far adopted European manners as to have cultivated a taste for English spirits. Generally throughout India it is the growth of intemperance in this class that has given rise to the complaints of Native reformers like Keshub Chunder Sen, and has seemed to give point to the charge that drinking habits are extended in India under British Administration."

Local option impracticable.

98. A consideration of the arguments just referred to, as well as of others which we need not here specify, has convinced us that absolute prohibition, and what is known as local option, are both out of the question in India. A system of local option would throw the whole administration into confusion, and would in some places create an intolerable class tyranny which might have very serious political effects. We doubt greatly if a Sikh community would quietly submit to the total prohibition of liquor by a Muhammadan majority, and we believe that in some tracts local option would lead to the indefinite multiplication of liquor shops and the reduction of the rate of duty to a minimum. We have already dealt with this question at some length in our Despatch to Your Lordship, No. 157, dated 25th May 1889. As was stated in that Despatch, any system of local option presupposes the existence of a highly developed system of local or municipal institutions to which representatives are elected by the mass of the people, and in which all conflicting interests command their due share of attention. No such system exists in India.

Difficulty of ascertaining public opinion on the question of drink.

99. Putting aside the question of local option, the difficulties even in the way of ascertaining what public opinion on the question of drink really is, and of determining the amount of deference that may reasonably be paid to it, are very serious. The widest divergence exists both in respect of the extent to which the habit of drinking is practised and of the degree of disapprobation with which it is viewed; and it is difficult to determine what meaning to attach to public sentiment on the question of drinking in a locality where one portion of the

community regards drinking as a social, or even religious, duty, while another portion regards the consumption of spirits in any form or quantity as a positive sin.

100. At one end of the scale there are the Muhammadans and some of the higher castes of Hindus, whose religion forbids them to consume spirit in any form. This religious precept is largely, but not by any means universally, observed by these classes, and the obligation imposed on them by caste or religion to abstain from drink has undoubtedly been weakened where English education has made progress, and European habits and modes of thought been adopted to a greater or less extent.

At the other extreme there are classes who not only habitually drink whenever they are able to do so, but, in some instances, consider the consumption of liquor as a part of their religion. The following extract from a report dated 3rd October 1888, by the Deputy Commissioner of Darjeeling, illustrates this aspect of the question :—

"In the case of all these people, with the doubtful exception of Brahmans and Khas, both of whom profess to abstain from intoxicating drinks after marriage, the constant use of strong drinks is favoured by hereditary tendencies and enforced by social usage and religious prescription. Many of them have imperfectly accepted the mere externals of Buddhism or Hinduism; but the working religion which underlies these holiday creeds and really affects their daily life is the confused superstition which Sir John Lubbock calls Shamanism, and Tiele and other continental scholars are beginning to describe as Animism. Neither name is particularly happy. For our present purpose, the main feature of the Shamanistic belief is that men are surrounded by an infinite number of supernatural beings, spirits of hills, forests, rivers, diseases, ancestral ghosts, departed medicine men, and the like. These beings are active in ill-doing. They require incessant propitiation, and they love nothing so well as strong drink. This is offered in an earthen pot, or a hollow bamboo chunga. A scanty libation is poured on the earth, and the remainder, along with eatable offerings, is afterwards consumed by the worshipper. Whether the taste for liquor gave rise to this practice, or the religion developed the taste for liquor, it would be fruitless to inquire. The point is that the practice forms an essential part of the ritual of the household and family gods in the tribes and castes I have named, who make up quite 80 per cent. of the population of this district. The same obligation is recognised with equal force at marriages and funerals; and the Deputy Commissioner constantly receives petitions for leave to get in large quantities of liquor for use on these occasions."

In August 1881 the Chief Commissioner of Burma wrote as follows :—

"The Karen race have more or less generally been allowed to distil spirit without duty at stated times of the year. The alleged reason for the concession was that the custom or cult of the Karens requires them to offer sacrifices of spirit to the 'nats' (spirits or demons) whom they had to propitiate. In reality all the spirit thus brewed is drunk by the Karens; but the custom is, to their minds, hallowed by long use and by religious feeling. Recently effort has been made to curtail this privilege among Karens of the more settled tracts, because the license of free distillation was said to be debauching the Karens and also impairing the Excise revenue. Representations have been made against the withdrawal of an old privilege; and these representations are in some instances supported by European officers who serve among the Karens. The tribes themselves aver that the 'nats' require home-made spirit, and will not accept sacrifices of liquor issued from the licensed distilleries."

Many passages of a similar character might be given from reports which refer to other parts of India. A selection from such passages is printed in Appendix B to this Despatch.

101. Between the two extremes to which we have referred there exist in India classes of all shades and degrees of opinion and practice in regard to the habit of drinking, for whom drinking is neither enjoined nor absolutely forbidden by their religion. For example, the Sikh religion permits drinking, and

many classes of Hindus, of some standing in the social scale, are not forbidden to drink either by caste rules or custom, and do in practice resort to the use of stimulants in a greater or less degree. In addition to the numerous classes, falling under this intermediate head, whose religion and opinions are of an origin independent of European influence, there are also the Europeans, the Eurasians, and the Native Christians, whose habits and opinions must be considered in framing Excise regulations.

In many places these classes live side by side, and restrictions on drink which would be viewed as beneficent by one class would be considered by others to be tyrannical, while it is obvious that an Excise system, which might be suitable for, and approved by, one of these numerous classes, would be unsuitable for the majority of the other classes.

For Muhammadans and Hindus of certain castes no special restrictions are necessary in order to discourage drinking. The habit is opposed to their religious principles and is discountenanced by the public opinion to which they are subject. It is no doubt true that some Muhammadans and some Hindus, for whom drink is forbidden by their religion, do drink secretly or openly, but this is either because they choose to disregard in this respect the principles of the religion which they profess, or because they have adopted Western habits and modes of life. In such cases any restrictions that Government could impose would be of infinitely less force than those which have been already disregarded.

On the other hand, almost all Europeans and Eurasians and many Natives of India, especially the aboriginal tribes, would regard severe restrictions on drinking as an unnecessary and tyrannical interference with their modes of living. Such restrictions would be frequently disregarded by these classes and would provoke a spirit of opposition, the strength of which is ignored by those who favour prohibition, whether enforced universally by Government, or locally and partially through the means of local option.

102. The considerations we have stated point to the conclusion that it is not merely impracticable and impossible to prohibit the use of stimulants in India, or to introduce a system of local option, but show also that it is impossible to introduce any Excise system that would be equally well adapted to all classes of the population of India and would be in complete accord with such public opinion as may be said to exist in different parts of the country. Nor could distinct and separate systems be applied to each of the several classes described or to groups of them. These classes are not distributed simply with reference to geographical considerations. The inhabitants of some districts are no doubt more given to the habit of drinking than those of others; but many of the varying degrees of disapprobation of the practice of drinking are represented in every district; and everywhere, or almost everywhere, there are both people to whom drinking is forbidden by their religion and also people for whom it is permissible and who do as a fact drink more or less whenever they can afford to do so. Any Excise regulations which could be adopted for a particular locality must necessarily fail to be suitable and acceptable in respect to at least some portion of the inhabitants.

Policy of the Government of India in matters of Excise.

103. Looking to all the conditions of the very difficult problem with which we have to deal, we have, after careful consideration, arrived at the conclusion

that the only general principles which it is expedient or even safe to adopt are the following:—

(1) that the taxation of spirituous and intoxicating liquors and drugs should be high, and in some cases as high as it is possible to enforce;

(2) that the traffic in liquor and drugs should be conducted under suitable regulations for police purposes;

(3) that the number of places at which liquor or drugs can be purchased should be strictly limited with regard to the circumstances of each locality; and

(4) that efforts should be made to ascertain the existence of local public sentiment, and that a reasonable amount of deference should be paid to such opinion when ascertained.

These are the principles which have been laid down for the guidance of local authorities by the Government of India in the past, with the single exception that the arrangements for ascertaining public sentiment were imperfect and not authoritatively imposed.

104. The omission to lay down positive orders of universal application regarding the deference to be paid to popular sentiment in particular places was not due to oversight. The question had been considered more than once, and notably by Lord Northbrook's Government, in 1874; but the difficulties surrounding the whole subject were so great that it was deemed inexpedient to issue general orders at that time, and the matter was left to the discretion of the Local Governments which were necessarily in the best position to say what rules were required or could safely be followed. The steps we have recently taken in the direction of providing that public opinion shall be consulted have already been explained in our Despatch No. 157, dated 25th May 1889, and Your Lordship has approved them in Despatches No. 67, dated 18th July, and No. 113, dated 21st November 1889. The following is a copy of the instructions which we have issued:—

"2. It will be observed that, in the opinion of the Government of India, the best method of ensuring that due regard shall be paid to local public opinion in the matter of licensing liquor shops consists in the issue of appropriate instructions to the officers to whom the Excise administration of districts is entrusted. The Government of India do not consider that it would be useful at present to issue any general instructions on the subject applicable to all provinces, but desire that the several Governments may give the matter careful attention, and after consideration of the measures in force and the experience gained in other provinces, as described in the enclosures of this letter, take such steps to secure the object in view as may seem suitable. The Government of India are inclined to think that the procedure adopted in Bengal, where distinct instructions have been given to the licensing officers to ascertain and consider local opinion, and directions have been issued that where municipalities exist the Municipal Commissioners should be consulted in determining the location of shops, might be generally followed with advantage. But having regard to the varying conditions of different provinces, it has been thought desirable for the present to leave to Local Governments full discretion to decide what measures are expedient in each case."

We have found it necessary merely to indicate the general line of policy to be followed in this matter, leaving the Local Governments at liberty to carry out that policy in the manner which, with reference to local conditions, seems likely to secure the most satisfactory results.

105. The practical measures which we propose to adopt in future in furtherance of our declared policy comprise (1) the abolition of the Farming or Outstill system in places where it is found practicable to do so, (2) the gradual

introduction of the Central Distillery system in its least complex form, (3) the imposition of as high a rate of duty on country liquor as it will bear, subject to the limitation that such duty shall not exceed the tax levied on imported liquor, and (4) the restriction of the number of shops. Where the Outstill system is retained we shall, as far as possible, enforce the limitation of the capacity of the still, and in some instances a minimum selling price.

We do not anticipate that the carrying out of this policy in a rational manner and with reasonable regard to the circumstances of the country will lead to any loss of revenue. On the contrary, we believe it will be as successful from the financial as from every other point of view.

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APPENDIX A.

Evidence of Mr. Halliday before the Bengal Excise Commission.

"There can be no question that drinking to some extent has increased in this Division during the last ten years as the transactions of the Excise Department prove; but I believe the increase is not more than proportionate with the following causes, *viz.*, increase of population in that period, improved circumstances of the people, and the comparative cheapness of the liquor obtainable at outstills. It must, however, be remembered that much of the increase of consumption now apparent under the present system is in fact a nominal increase, and the same consumption to that extent really went on under the distillery system, though it did not come to light in the transactions of the sudder distillery. One hears a good deal of the argument that since there has been a considerable increase in the revenue from country spirits of late years, there must have been a proportionate increase in the consumption of country liquor. The idea is, I think, fallacious. The revenue derived from country spirits under the sudder distillery system did not correctly indicate the amount of drinking which prevailed under that system. Any one with practical experience of the working of the distillery system knows that a large quantity of liquor passed into consumption without payment of any duty, and, similarly, a large quantity passed out with a much lower duty than that correctly leviable.

"It may be urged that we have not sufficient figures to show for such an assertion, and we have not: but the fact, notwithstanding, was notorious to every Collector that facilities inherent in the sudder distillery system, and which could not from the very nature of its organization be successfully contested against, existed at nearly every distillery for the practice of fraud, both in the record of the quantity of spirits issued, and the revenue recoverable thereon by Government. The extent of the fraud practised varied in degree, as the site of the distillery was in or near the head-quarters of the district or remote from it. If it be urged that had such illicit consumption really existed to such an extent there would have been a far greater number of cases of detection thereof than there were, I would reply that we had not the detective agency sufficient on the one side to compete on the other side with the distillers themselves and the Government establishments at the distilleries leagued together to defraud. Now, under the present outstill system, we have, as has been so often noticed before, the distillers themselves acting as a detective agency in their own interests, and our own special excise agency besides on a much more complete and efficient basis than I ever remember to have existed under the sudder distillery plan. It need scarcely be a matter of surprise that statistics proving the extent of illicit consumption under the old system are not available. As has been already remarked in the Annual Excise Reports from this Office, under the old system a part of the profits to which Government is

entitled was intercepted by the manufacturers and vendors and the subordinate excise officers, and no means could be devised to check the practice. Under the outstill system the whole of the profits are divided between Government and the manufacturers and vendors.

"I have previously, in the course of the several Annual Excise Reports which I have submitted for this Division, expressed my opinion that the extension of the outstill system has not affected the drinking habits of the well-to-do or educated classes, but that the drinking habits of the labouring classes have increased in consequence of the cheapness of the outstill liquor. I still adhere to that opinion, and I think the opponents of the outstill system do not sufficiently bear in mind the important facts that a large quantity of illicit liquor, which was consumed in secret, has been displaced by licit liquor, and increase of consumption means increase of licit sales. I would repeat here what I have before recorded, that it is a hasty assumption which accepts as conclusive that because circumstances have given facilities to the *drinking* capacity of the people, therefore the vice of *drunkenness* must have increased in the same proportion. I may mention, what was a well-known fact, that among the "Lallah" caste it was customary for those who could afford it to have private stills in their houses, where liquor of any strength could be distilled so long as hush money was properly expended. It was not, then, particularly to the interest of vendors to interfere on their own account when the subordinate excise officers had been "squared" by the owners of private stills. Vendors had enough to do to keep their own frauds and smuggling "squared" with the distillery officers, and *vice versâ*. Now, under the outstill system, it is not worth the trouble and risk for these same "Lallahs" to keep up their stills; they can get their liquor much more easily and with no trouble from the outstill vendors, and they do so. Here we have a large class of people of the "educated" class, who drank before in secret just as much, perhaps more than they do now, swelling the number of *public* consumers, and the outstill system is credited with creating the tendency to drink.

"I have not been able to discover that people belonging to classes which did not drink while the sudder distillery system was in force have now acquired the habit of drinking; and with regard to the retail prices of liquor under the different systems, it would seem that spirits are now sold at nearly half the price of that under the sudder distillery system.

"The last five years, as is well known, have been on the whole prosperous in this Division, and I am strongly of opinion that prosperity has affected the consumption of liquor. Whatever may be said to the contrary—and I believe there are people who are committed to a contrary view—prosperous and adverse circumstances have much to do with the increase or decrease of consumption of country liquor. The common answer by a person of what may be called the drinking classes, if questioned as to the extent of his consumption of liquor in a time of scarcity or high prices of food, is—"How can I afford to pay for a drink in these hard times?"

"It is a sufficient fact that the settlement of country-liquor shops for 1884-85, recently completed in the several districts of this Division, shows a considerable decrease in the revenue, and this decrease is everywhere ascribed to the high prices prevalent of food-grains.

"Several holders of outstills relinquished their license in Gya because of the falling-off in their sales owing to partial scarcity of the crops.

"As to the question of the degree of strength of the liquor under the old and the present systems, there is a difference of opinion. I have had most contradictory statements made to me. I do not myself think that the liquor formerly *consumed* by the people was stronger than it is now, though that *issued* from the sudder distilleries was as a general rule stronger than what is now generally distilled. The liquor manufactured in the distilleries lost much of its strength on its way to the shops. The liquor distilled in the outstills is not, I believe, more injurious to health than that which used to be distilled in sudder distilleries. I am informed that vendors would lose their custom if they resorted to such tricks as using dhatura or any poisonous substances, and I doubt whether any practice of the kind exists generally."

APPENDIX B.

EXTRACTS SHOWING THE PREVALENCE OF THE HABIT OF DRINKING AMONG MANY CLASSES OF THE POPULATION OF INDIA.

(1) Extract from a Report by the Chief Commissioner of Assam.

"Assam proper consists of the valley of the Brahmaputra, which is about 400 miles long and about 50 broad. Of this 50 miles of breadth, the northern portion, say ten miles of breadth, may be described as a submontane tract, sparsely populated and full of jungle; it is inhabited by the Kachari tribe, who also hold a number of villages scattered through the country as far south as the river. In the eastern half of the valley the Miri tribe dwell in considerable numbers all along the northern side of the river. Both these races have been addicted from time immemorial to the most liberal indulgence in rice-beer (pachwai)."

(2) Extracts from the Reports of District Officers in Assam.

"The Bodo portion of our population, consisting of . . . and many other classes, consumes fermented liquor to an enormous extent. Among the non-Hindu Bodos it is brewed in almost every house; it is brewed very strong, much stronger than our beer, and the consumption of it is enormous."

"Among the people of this district the consumption of rice-beer is said to be confined to the Kacharis, Sandangs, Turungs, and Miris. The use of the liquor is necessary on all great occasions, such as village assemblies, marriages, funerals, &c."

"An ordinary Kachari family consumes about two kalsis, *i.e.*, twelve seers (24lb) of pachwai a day. . . . On the occasion of Bihu festivities, marriages, or deaths, pachwai is largely consumed.

"Extra deep potations are taken on the occasion of festivals, pujas, marriages, ten days after the birth of a child, and a month after the death of a relative."

(3) Extract from a Report by the Chief Commissioner of Assam.

"This valley is limited on the south by a range of forest-clad hills, inhabited by the following tribes . . . among whom again drinking has for immemorial ages been a national habit."

(4) Extract from Appendix III (page 317) to the Report of the Famine Commission relating to a portion of the Hyderabad State.

"Moulvie Nazeer Ahmed writes.—The cultivators of Telingana are, as a class, idle, shiftless and improvident, these characteristics being induced and aggravated in a great measure by two special causes—toddy-drinking and the influence of climate. In this part of the country there will hardly be found a single individual, whether cultivator or labourer, who is not addicted to toddy-drinking. Among the females, though the vice is not so very general, a large number of the young women of the lower classes are given to it. From about an hour and a half before sunset up to 10 P.M. the toddy shops are thronged, and a large part of the village population apparently passes away that interval of time in this foolish and injurious mode of dissipation."

(5) Extract from the Report of the Bengal Excise Commission of 1883-84.

"There are some castes in which the use of spirit in social and other ceremonies is prescribed by custom. A list of these* has been given by Rai Joyprokash Lall Bahadur, dewan of the Doomraon estate. There are other castes in which spirit-drinking is allowed, but in which it is not part of the framework of the caste. Among the latter habitual drinkers are much fewer than among the former, and a great proportion of the members of such castes are total abstainers, especially in North Behar, in part of which there is a tendency, even among the castes in which spirit is used in social and semi-religious ceremonies, to restrict its use to such occasions. It is to be regretted, however, that this is due to some extent to the use of the pernicious drug ganja in these tracts." . . . . . .

* Sixteen in number.

"It has already been said that in Bengal there is nothing analogous to the drinking castes, in the sense in which the term is used in Behar, and it seems equally doubtful whether any caste can be described as wholly abstaining from spirit. On the other hand, there is a religious distinction, the use of spirits being allowed and even sometimes enjoined on Sivites, and strictly

forbidden to Baishnabites . . . . the doctrines of Siva or Sakta worship, and the Tantras which inculcate them, give free liberty to their votaries to indulge in drinking spirits. The Sakta Tantras go further, and insist upon the use of wine as an element of devotion."

(6) *Extract from a letter from the Chief Commissioner of the Central Provinces.*

"It was impossible in a country like the Central Provinces with its long stretches of hill and forest, and with a large aboriginal population habituated for generations to the use of liquor, and requiring it for the daily worship of their deities, to carry on the excise administration under the central distillery system pure and simple."

(7) *Extract from a letter from the Government of Bombay.*

"Owing to the relaxation of religious and caste rule it is probable that intoxicating liquor is now used often secretly by classes, who formerly in this as in other practices of self-indulgence were restrained, but large sections of the population, including most of the indigenous tribes, have from time immemorial used intoxicating drink. Though its abuse often leads to crime among these classes, habitual drunkards, in the English sense of the term, are very rare and little domestic unhappiness is caused by the abuse of liquor."

(8) *Extract from the Bombay Excise Report for 1883-84.*

"The following extract is from a letter recently addressed by an experienced revenue officer serving in the Kolaba District to the Editor of the *Bombay Gazette*, in reply to an article that appeared in that paper a few weeks ago alleging that the present abkari policy has encouraged liquor drinking :—

" 'There is one thing certain to me about the present management of the Abkari Department, and that is that it has diminished drunkenness in the North Konkan. I have had the honour to serve in that province off and on for nearly twelve years, and my service and personal tastes have been such as have brought me very much into friendly contact with the poorer classes, and especially with the hill and coast tribes—the Thakurs Katkaris and Kolis—men of the forest and the wave. Within my memory these people were literally slaves to drink. The coast Kolis were rarely sober when ashore; and in the hill and forest villages, where the people take their liquor like gentlemen in the evening, it was a common thing for every male soul above twelve years old to be stupid drunk by eight or nine o'clock P.M. I had at one time to do a great deal of night patrolling and have often come into a village where not a soul could answer the simplest question.

" 'Now, all this is to a great extent a thing of the past. During the past three years I have had many of the coast Kolis serving under me as public and private servants, and I have not once had occasion to punish them for drunkenness. I am now employing a good many of the forests tribes, and I find the same improvement. Of course, I do not mean to say that they never get drunk; but they are not now drunk so often, or at such times as to interfere with their earning their bread, or to make them a common public nuisance. The reason they assign is that liquor is dear. One sarcastic old life-boatman added—'and the Sahebs of now-a-days are stingy.'

"There are occasional 'temperance movements' among them and always have been in my memory. These are spasmodic, but no doubt the dearness of liquor assists them, and they seem to have more and longer life now than they had ten years ago. Whatever may be said against the Abkari Department it has had such a success in putting down intemperance as no teetotal association ever had."

(9) *Extract from a letter from the Commissioner of Abkari, Bombay.*

"The outlying block consisting of the Dohad and Jhalod Talukas was excluded, because it is surrounded on all sides by foreign territory in which the outstill system prevails, and the population consists almost entirely of Bhils who have been allowed for several years past to manufacture spirit for themselves on certain religious and festive occasions, and it would not be expedient to interfere too abruptly with this privilege, which is valued on superstitious grounds."

APPENDIX C.

EXTRACTS SHOWING HOW GREAT ARE THE FACILITIES FOR ILLICIT DISTILLATION IN MANY PARTS OF INDIA.

(1) Extracts from Mr. Buckland's Report on the Bombay and Madras Excise systems.

"It has been the policy of the Department * to place raw toddy at reasonable rates within the reach of the people, but a difficulty arises from the fact that a low rate of duty on raw toddy tends to its greater production, and consequently to the supply of material for illicit distillation into toddy spirit. The juice ferments in two or three hours and often in the pot and reaches a high state of fermentation within 24 hours. Nothing is required but to let the vessel remain quiet for that time; when the juice has fermented, a floating saucer is placed inside, and the mouth of the vessel closed, the latter is put over a fire to boil, and distillation ensues.

* In Bombay.

"Mention has been made elsewhere of the danger of illicit distillation which arises when both raw toddy and toddy spirit are in demand, and especially when materials are at hand for the production of the former in abundance as they are in certain parts of the country.

"The preparation of toddy is a process which is familiar in every Madras village."

(2) Extract from the Bengal Excise Report for 1861-62.

"During the year 1862-63, most districts of the Nuddea, Burdwan, Rajshahye, and Dacca Divisions will be entirely under the fixed-duty system. In the Bhagulpore and Patna Divisions experiments are being made, but the system is by no means so well adapted to the spirit in use in those divisions as it is to that of Lower Bengal, in which the spirit is distilled from molasses, and averages about 25 per cent. below London proof, while that in vogue in Behar is extracted from the mohwa flower, which is produced in every jungle."

(3) Extract from a Minute by the Lieutenant-Governor of Bengal, dated 18th February 1875.

"It is to be remembered that the materials from which liquors and spirits are manufactured, namely, molasses, rice, and the flowers and juice of certain trees, are articles produced in the greatest abundance in the country, are most easily obtained, and yield liquor or spirits by the cheapest and simplest processes within reach of the poorest persons. If therefore any section or sections of a vast population desire (as they certainly do desire) to make liquor or spirits, it is not in the power of the most highly organized Government to altogether prevent them, without at least resorting to measures more injurious even than excessive consumption.'

(4) Extract from the Report of the Bengal Excise Commission.

"Illicit distillers, as a rule, avoid the use of the upright still on account of its comparative complexity and the danger of the hot spirit while falling from the tubes into the receiver betraying them by its smell. On the other hand, the necessity of constantly pouring water on the receiving vessels, in which the spirit is condensed in distillation by the inclined still, is an objection to the use of the latter by illicit distillers. A third variety is therefore most commonly used by them, a sketch of which will be found in plate IV. This apparatus consists of two large and one small earthen pot, and one copper pot. One of the earthen pots which is placed over the fire serves as still, and is charged with fermented wash to about two thirds of its holding capacity. Upon its mouth is fixed the second earthen pot with a circular hole in its bottom, over which, but with sufficient opening to let the vapour pass through, is placed the small earthen vessel. On the mouth of the upper earthen pot is placed the copper vessel filled with cold water, and all the joinings are carefully luted so that nothing can escape. The vapour passing through the whole in the second vessel and beneath the small one strikes on the cold surface of the copper pot, and being condensed there drops into the small earthen vessel below, which thus acts as a receiver. There is of course no smell during the process of distillation, and if the refuse or spent wash be disposed of quickly, the smell from it is not likely to betray the distiller."

"Many of the witnesses who appeared before the Commission were of opinion that it was almost impossible that illicit distillation could be carried on without detection owing to the smell and the general difficulty of concealing the operation. But these gentlemen argued from what they had seen of those outstills where the spirit is carried through a tube open at one end into an unclosed vessel, and where no attempt is made to hide the smell either from the materials in process of distillation or from the refuse thrown outside the stilling house. The illicit distiller on the other hand ferments his material in pots buried in the ground, or makes the spirit from pachwai or tari fermented in a licit manner. He uses a still which

allows no smell to escape during the operation, and he takes means to get rid of the refuse either by burying it or by giving it as food to cattle. There have been instances of illicit distillation conducted on a large scale; for instance, in 1867 four stills were seized in the house of a man in the Maldah district, and 40 gallons of distilled liquor were found on the premises. But as a general rule illicit spirit was distilled in small quantities and in the inner rooms of the houses or in the jungles. In the latter case detection could only be the result of accident. In the former, no matter how active detective officers may be they can do little unless they are supported directly by the fellow-villagers of the offenders; but it is notorious that excisemen cannot look for such support or aid. The sympathy of the people is entirely with the illicit distiller and the smuggler, who, as one of the witnesses expressed it, 'is always sure of his safety, impunity and the friendship of his neighbours. He is sure that his neighbours will not betray him; and in case he is spotted by an outsider the neighbours will never turn evidence against him.'"

(5) *Extract from a letter from the Chief Commissioner, Central Provinces.*

"We have here, in a country much of which is wild and hilly and covered with long stretches of forest, a large aboriginal population, and in certain parts of the province large numbers of persons of the lowest castes, who with their forefathers have always been accustomed to the use of liquor made from the flower of the mohwa tree. This tree occurs abundantly all over the Central Provinces and the process by which spirit is distilled from the mohwa flower in the wilder parts of the country is of the simplest character—a couple of earthen pots and a piece of hollow bamboo, to form a tube, constituting the distiller's apparatus. There is not a district in some portion of which spirit cannot under these circumstances be distilled illicitly without much fear of detection, and experience has proved most convincingly that unless the inherited taste of these people for this stimulant is satisfied by the establishment of shops within their reach, where they can buy taxed spirit, they will resort to illict distillation, and render themselves liable to the penalties of the criminal law."

(6) *Extract from a letter from the Chief Commissioner, Central Provinces.*

"It has been pointed out before, but it may be well to repeat, that the material (mohwa) from which spirit is universally distilled in these provinces is readily procurable in every district, and that the apparatus required for extracting the weak spirit ordinarily consumed is of the simplest description. A couple of earthen vessels and some pieces of hollow bamboo are all that are necessary. The mohwa tree occurs everywhere. Its flower is freely used as food by the hill tribes and also affords the material for the manufacture of spirit."

(7) *Extract from the Report of the Excise Commissioner, Punjab, for 1888-89.*

"The prevalence of illicit manufacture of spirits in some of the districts which are the most important from an excise point of view is undoubtedly the greatest difficulty we have to contend with at present. The districts most affected are those in the centre of the province, which have an agricultural population addicted to the use of spirits, and in which the materials for manufacture are ready to hand. Given a good sugarcane country and a population of Jats (Sikh or Hindu), and the practice will certainly be prevalent unless kept down by severe preventive measures. No special appliances are required for distilling, the vessels in ordinary use by the zemindars being quite sufficient for the purpose. The danger of detection by the district preventive establishment, which usually consists of a single responsible official, the Darogah, and a few chuprasis, is remote, for all traces of the operation can be removed in a very short time."

"Umballa Deputy Commissioner's Report:—"Illicit distillation is exceedingly common throughout the greater part of the Rupar and Kharar Tahsils. As a Settlement Officer, it came to my knowledge that there are many villages in these tahsils making quite a large income from the practice."

Hoshiarpur District Report:—"Illicit distillation is rife in the district."

Jullunder District Report:—"We have here a magnificent sugarcane country and an agricultural population of which a considerable portion is given to drinking, and these conditions are very favourable to illicit distilling. I have seen all but one or two districts now, and I should class Jullunder with Lahore and Gurdaspore (in Amritsar special measures have been taken which have greatly diminished the evil) as districts in which the people most openly defy our excise law, and Jullunder is probably worse than the other two. The matter calls for very serious attention, and requires special treatment. At present offenders seem not to care much for the

penalties, and with the sympathies of the whole country side against us, our preventive service can make but little head against the practice."

Ferozepore District:—"As in all Sikh districts, illicit stills are common enough, but it is believed that in this district they are being gradually suppressed."

Amritsar District:—"The Amritsar district has hitherto had deservedly the reputation of being one of the worst, if not the worst, in the province in the matter of the breach of our excise laws; and the Commissioner of the Division on the report last year recorded his opinion that 'as long as we have a system of excise which runs the price of a bottle of more or less diluted liquor to over R1 the Sikh Jat will have his illicit still.'"

APPENDIX D.

EXTRACTS SHOWING THE DIFFICULTIES IN CONNECTION WITH NATIVE STATES.

(1) *Extract from Mr. Buckland's Report of 4th August 1889.*

"The difficulty of placing the abkari administration of the Presidency* on a satisfactory basis has been considerably enhanced by the existence of the many Native States either within or adjacent to the borders of British territory. The cheapness of liquor, the number of shops, and the general want of control in those States, for a long time prevented anything like systematic attempts to raise the price of liquor within British territory. The policy of Government has therefore been to rent (even at considerable cost) the abkari management of a number of the Native States, or to induce some of the more important States, *e.g.*, Baroda, to assimilate their abkari systems with those of the neighbouring British districts. This has been a work of negotiation and has necessarily taken time to accomplish."

* Bombay.

(2) *Extract from the Report of the Bengal Excise Commission.*

"The Commission have been unable to obtain much detailed information regarding the systems of excise prevailing in the majority of Native States. They are indebted to the courtesy of the Governments of Hyderabad and Baroda for notes upon excise in those States, which are reproduced in the following sections. The Resident of Nepal writes that in the valley of Nepal, by which is meant the valley of Khatmandoo, there is no excise duty, but that any man can make spirit in his own still. On the other hand, there are regular outstills throughout the Nepal Terai, from which much cheap spirit has for many years back been smuggled into British districts. It is said that these stills pay a small fee generally of R12 yearly to the local Nepalese officers. In the States adjoining the North-Western Frontier the outstill and farming systems prevail. In Dholpore several shops are in many cases supplied from one outstill. In Mysore, where the outstill system prevailed under the Native Government in Buchanan's time, sudder distilleries have been of late introduced into some parts of the State. Of the remaining States it may be said generally that in most the right to manufacture and sell spirituous liquors is given out on contract, the contractors and sub-contractors being allowed to open shops as they please. In some, however, of the States of Rajputana and Central India, the Thakoors have the right to manufacture to any extent, and in some the right is practically unlimited for all. In some of the Bombay States the Governments tax palm, and it is believed even mohwa trees, and also levy duty on manufactured spirits in transit; but it has not been found possible to obtain accurate details about this. On the whole, it may safely be concluded that in most Native States the sole purpose of any interference with the trade in spirituous liquors is to raise revenue, and that no attempt is made to check consumption by excise arrangements." . . . . .

....."The excise, or otherwise called abkari, in Hyderabad proper is managed directly by Government; the area to which it applies is defined, and extends about two miles radius beyond the walls and limits of the city of Hyderabad, and protected by chowkies and nakas....

"Save the locality above referred to, in other parts of His Highness the Nizam's dominions the contract system prevails. Each district talukdar puts up to auction the abkari of his district for a period of three to five years." . . . .

Baroda.—The excise system, which is otherwise known as the sudder distillery system, has been in force in six mahals† of the Naosari division. . . . . .

† Sub-divisions.

"In the other parts of Baroda territory the right to sell country liquor is leased out to contractors, who procure the liquor from wherever they like or manufacture it themselves."

(3) *Extract from a Memorandum by the Chief Commissioner, Assam.*

"The Nagas have only recently come under our administration, and must, for the present, be, to a large extent, ruled according to their own notions and not according to ours; and the question about interfering in the Khasi and Jaintia Hills has more than once been raised and negatived. Our relations with the Khasi Chiefs practically acknowledge their independence; in matters of importance we can make them do what we want, simply exercising our authority as paramount power; but we have no right to impose upon them any particular excise system, or order them to levy excise taxes or to restrain their brewing and distilling. In 1876 77 the Chief Commissioner proposed to subject distillation to some restriction, but found it impossible to do anything more than to compel the local chief to impose some restriction in part of his

territory (Bholaganj) which is geographically part of the Sylhet district. To this even the Seim objected, on the ground of the British Government having no right to interfere in his administration, and, though he was admitted to be technically right, he was told he could not be suffered to manage matters so as to embarrass a neighbouring British district. But outside Bholaganj he certainly does so, for he maintains several shops exactly upon his border, knowing that they will be mainly used for the smuggling of liquor into Sylhet. I am inclined to think that the time has come when we should interfere."

(4) *Extract from the Report of the Excise Commissioner, North-Western Provinces, for 1882-83.*

"A large number of distilleries—ill-built, ill-guarded, and ill-supervised—was established throughout the country, and the vain hope was entertained that by the rapid raising of the still-head duty intemperance might be promptly and finally suppressed. But the law-makers of the day did not keep the law-breakers sufficiently in mind. It was acknowledged that the distillery system was inapplicable in the Kumaon and Jhansi divisions, but the system was too rigidly extended throughout the rest of the North-Western Provinces. Experience, however, soon proved that what was true of Lalitpur and Jhansi was equally true of other sparsely inhabited tracts, especially of those which adjoined Foreign territory."

(5) *Extract from the Report of the Excise Commissioner, North-Western Provinces, for 1874-75.*

"As regards the existence of illicit distillation and surreptitious abstraction of spirit from the distilleries without paying duty, nearly all officers are prepared to admit some illicit form of trade does exist. Those officers whose districts are conterminous with Foreign States declare that the illicit trade of these districts is owing to the facilities which exist for distilling in those States. This is without doubt true perfectly of the Nepal Frontier, Rewah, and the Rajputana States."

(6) Extracts from an enclosure of a letter, dated 23rd January 1889, from the Excise Commissioner, North-Western Provinces, in which are stated the reasons for the establishment in certain places of the farming or outstill system in preference to the central distillery system. Of the 21 districts in parts of which these systems are maintained, one or the sole reason assigned is, in the case of 16, the proximity of Native States.

Muttra.—Farming system is in force since October 1882, and it is preferable because the tracts in which the system is in force adjoin the Native territory of Bharatpur.

Agra.—Farming system has been introduced from October 1883 into those tahsils which border on the Native States of Gwalior, Dholpur, and Bharatpur. . . . . .

In parts of this district the outstill system was introduced from October 1881, and it is preferable because the tract is thinly populated and borders on the two Native States of Gwalior and Dholpur, also because it is inaccessible during the rainy season, and because it is always a difficult country for carts to traverse. These afford ample facilities for illicit distillation.

Bareilly.—Baheri and Miraganj Tahsils were brought under the outstill system from October 1881 and 1882 respectively. Both adjoin the Rampur State.

Pilibhit.—In Tahsil Puranpur the farming system is in force from a long time, and it is preferable, because the tahsil contains large jungles, and the Nepal territory is on its border; also because the population is poor.

Allahabad.—Outstill and farming systems are preferable in the south of the district by reason of the neighbourhood of the Native State of Rewah.

Hamirpur.—This district is entirely under the outstill system since October 1881 in substitution of the farming system. The reason why this system is preferable is that the district is a primitive and sparsely populated tract and honeycombed with Native States.

Gorakhpur.— . . . In the following year some modification appeared necessary, and the system was extended throughout those four tahsils for the following reasons:—

(1) Suppression of smuggling from over the border.

* * * * *

Basti.—In 1880-81, parts of this district were brought under the outstill system. The advantages over the distillery system are as follows:—

(1) The tract under the outstill system is the trans-Rapti country in the north of the district adjoining the Native territory of Nepal. The Nepalese have stills all along the frontier; they could easily undersell any distillery liquor.

Mirzapur.—The farming system has been introduced in Tahsil Robertsganj in 1868, in parts of Chunar and Mirzapur in 1878, and in parts of Tahsil Chakia in 1882. The main

reasons for preferring the farming system in the upland portion of this district are (1) to the enormous distance from the distillery, often as much as *80 to 100 miles*, to the difficulty experienced in travelling over bad roads and across mountain streams, ravines, and hills, and (2) the proximity to Native States, as well as to the many facilities which the peculiar physical condition of the country for illicit manufacture affords.

Jalaun.—In this district the farming system is in force since British rule commenced in these parts. The reasons given in the G. O. No. 185—XIII-28, dated 22nd August 1888, apply to this district, the population being a scattered one and the whole of the western border of the district being bounded by Native States.

Jhansi.—Since the establishment of the district (1854), the farming system has been in force. The district is surrounded by and interspersed with Native States.

Lalitpur.—The farming system was in force throughout the district, but in 1881-82 Pergunnah Lalitpur was brought under the outstill system. With the exception of a small portion in the north facing Jhansi and in the south where it is bounded by the Sagar District (Central Provinces), Lalitpur District is surrounded by Native States; it is thinly populated, and has large barren and forest tracts.

Terai.—The farming system is in force from April 1871. This system is suitable because the district is thinly populated and covered with forest bordering on Native States of Rampur and Nepal. The distillery system was once tried but proved a failure. The climate of the district necessitates the consumption of native liquor which, if not available, is smuggled.

Kheri.—Outstill system was introduced in the sub-division of Mohamdi and Nighasan in 1883 and 1887 respectively. This system is preferable in Nighasan, because it adjoins the Nepal territory and is divided from the rest of the district by rivers which render the conveyance of liquor from the central distillery difficult and expensive during the rainy season. For the prevention of smuggling from the adjoining outstill tracts, Tahsil Mohamdi has also been brought under that system.

(7) Extract from a letter from the Chief Commissioner, Ajmere.

"It seems to me that ordinarily the real remedy for an increase of intemperance among the people would be the total prohibition of the manufacture of strong country liquor, but in these districts, surrounded as they are by Native States where strong liquor is freely brewed, such a measure would in any case be of doubtful efficacy. Those people who have acquired the taste for luxuries of this nature would still endeavour to indulge it, and unless very large additions were made to the strength and efficiency of the preventive establishments the districts of Ajmere-Merwara would be unable to cope with the inevitable smuggling from Native States."

(8) Extract from a letter from the Commissioner, Ajmere.

"These districts are surrounded by Native States where liquor is brewed freely, and is both stronger than, and inferior in quality to, that produced under our excise system. It is also much cheaper, and complaints of smuggling in contravention of our rules have been requent."

(9) Extract from the Central Provinces Excise Report for 1872-73.

"The Hoshangabad district is in the main a narrow valley, the whole northern border stretching for 150 miles along the Narbada, which, easily fordable for several months in the year, alone divides it from Indore and Bhopal. While on the British side, under the present system liquor is dear and difficult to procure, across the river in the Native States the supply is free and unrestricted, and at a price so low as to present a temptation almost irresistible to the smuggler."

(10) Extract from the Central Provinces Excise Report for 1873-74.

"It is generally admitted that the people have been in the habit of supplying themselves with untaxed liquor, either by illicit distillation or smuggling from Native States, to a large extent."

(11) Extract from the Central Provinces Excise Report for 1880-81.

"At the head-quarters of Sambalpur there is a contract still, while the wants of the district are met by outstills. Though the district is fairly accessible the numerous Zemindari and Feudatory States which make it up render it difficult to work a system of direct duty."

(12) Extract from the Resolution by the Chief Commissioner on the Central Provinces Excise Report for 1886-87.

"Mr. Mackenzie has lately had before him reports upon the condition of some twenty jungly zemindaris in a remote part of this province, which are isolated from direct commu-

nication with the revenue-paying districts, and left to manage their own affairs in their own way. In many of these the income from excise forms a principal source of the zemindar's revenue, and an outstill or a spirits shop is to be found in almost every village. In no British district would this be tolerated. If the Chief Commissioner had to assume the direct management of any of these estates, the first step taken would be to limit the number of shops and stills and raise the price of liquor."

(13) Extract from the Punjab Excise Report for 1888-89.

"The subject of smuggling from places to which our system of excise does not apply also requires to be noticed. A reference to any map of the Punjab will show clearly the difficulties with which we have here to contend from within as well as from without the Province —especially in the districts of the Delhi and Jullunder Divisions, owing chiefly to the intricate manner in which Native territory is mixed up with ours. Till quite recently the state of affairs was that, at almost every point of our very extended border, spirits could be purchased at half the price, or even less, that our licensed vendors charged for them. It was not only by the smuggling thus encouraged that our excise arrangements were injuriously affected, for our villagers could, without a breach of the law, obtain and consume on the spot these cheap spirits offered for sale at shops in Native territory within easy reach of our border.

"In the Firozpur Tahsil of the Gurgaon district, which adjoins the territories of the Alwar and Bharutpur States, there has been such trouble, that we have finally, with effect from 1st April 1889, had to abandon our ordinary arrangements and to introduce a modified outstill system. The area to which this will be applied is very limited.

"As to the States under the political control of the Punjab Government, with regard to which our chief difficulties have hitherto arisen, the arrangements which have been effected are most satisfactory, and they have relieved Government of a serious difficulty. * * This has had the result of raising the price at which spirits can be retailed, and in the territories of these States, to what is practically the same level as that prevailing in our own districts. Of course there is a good deal of difference between the nominal acceptance of our system and the strict working of it.

"Attention may be invited to the remarks on this subject in Part II, Districts Rohtak, Karnal, Hissar, Umballa, Ludhiana, and Ferozepore. Spirits are very cheap in Kashmir, where the duties are farmed, I believe, and there are no restrictions on manufacture; and complaints are made of the location of shops close to the borders of Gurdaspur and Sialkot districts (see the district notes in Part II)."

(14) Extract from a letter No. 69, dated 3rd August 1889, from the Excise Commissioner, Punjab, regarding the Excise arrangements of the Firozpur Tahsil of the Gurgaon District.

* * * * * * * *

"3. Correspondence with regard to the Excise arrangements of this tahsil has been going on for the last ten years, Government having been first addressed on the subject by the Financial Commissioner in his Secretary's letter No. 775, dated 7th July 1879. The correspondence is very lengthy, and it would serve no useful purpose to go through it in detail. The following brief account of the circumstances which have given rise to the necessity for the steps now taken will suffice.

"4. The area affected (a single tahsil) is really very small, and the consumption of spirits is not of any great extent. But owing to the way in which the territories of the Bhartpur and Alwar States interlace with this tahsil, and the ease with which cheap spirits can be obtained from those States by our villagers, we are now driven to admit that the maintenance of the central distillery system is impossible. The Excise system in these two States, over which the Punjab Government has no political control, is that of 'farming' pure and simple. An unlimited supply of spirits is available in them at the price of a few annas per bottle, and shops are located along our border within easy reach of most villages in the tahsil. Our villages can without any breach of the Excise law cross over to these shops and drink their fill, and it is not surprising that there has been no demand for the high-priced spirits which our licensed vendors can offer. The printed map accompanying this letter will serve to illustrate these remarks.

"5. It was reported in 1879 (*see* letter quoted above in paragraph 3) that the receipts from license fees and still-head duty had fallen to R200 per annum in 1877-78, while the cost of the establishment employed in the central distillery amounted to R300. A statement

of the receipts and expenditure which will be found in Punjab Government Proceedings for September 1888 (Finance Department Nos. 6 and 7) show that during the six years, 1877—1883, the receipts averaged only R121 per annum, while the expenditure remained R300 as before. The rate of still-head duty was reduced by one-half. There appears to be some doubt as to the date from which this measure came into force. According to the statement in Deputy Commissioner, Gurgaon's letter No. 496, dated 7th November 1882 (Proceedings, Financial Department, December 1882, No. 6), it was some time in 1881, while that given in Mr. Maconachie's letter No. 123, dated 8th May 1888 (Proceedings, Financial Department, September 1888, Nos. 6 and 7), seems to indicate the commencement of the financial year 1883-84 as the date. Taking this latter date, the statement last referred to shows that the result of the reduction of duty was an immediate increase in the receipts from the tahsil, which averaged R335 per annum for the five years 1883—1888. The experiment of reduction in the rate of still-head duty (to R1-4 per gallon of proof spirit) has now been tried for at least five years, with the result that we have to admit that this is not an adequate remedy, and that it is not possible to maintain the central distillery system in any form. Government during the last five years has been incurring on the average an expenditure of R300 to get in a revenue of R335. Further, the Deputy Commissioner estimates that even with this low rate of duty the present consumption of spirits is at least double the quantity which now pays duty (about 166 gallons), the untaxed supply being obtained from Native territory, and he bases his proposals on the recognition of this as the normal amount of consumption by the inhabitants of the tahsil.

"6. The details of the system which has with effect from 1st April 1889 been substituted for that hitherto in force may be gathered from Mr. Maconachie's note received under cover of his letter No. 97, dated 21st January 1889, to my address, and the subsequent correspondence of which copies are now submitted. The central distillery has been closed and in its place the licensee who has secured the license for the whole tahsil has been allowed to set up a still of his own, which is worked under supervision. The number of retail shops remains as before (five), each shop being separately licensed. A copy of the license will be found as the enclosure to Deputy Commissioner's letter No. 450, dated 1st April 1889. This has been taken with slight alterations from the form in use in the North-Western Provinces (Appendix No. XVIII, North-Western Provinces Excise Manual). I would invite attention to condition 4, from which it will be seen that the outturn of spirits from the still is strictly limited by the capacity of the still and the number of days that it can be worked in the year free of extra charge. The outturn allowed for is 336 gallons per annum, this being the amount of estimated consumption (*see* conclusion of paragraph 5 above). If the licensee desires to distil more spirits he will have to pay R5 for each time that the still is used. It is not probable that there will be much spirit produced in excess of the amount allowed for, and if there is, it will pay what is virtually a still-head duty of 10 annas a gallon. The spirit produced will probably be of low alcoholic strength; but if this extra charge is found insufficient it can be raised for next year."

APPENDIX E.

REPORT ON THE SYSTEM TRIED AS AN EXPERIMENT IN 1888 AND 1889 IN THE DISTRICTS OF THANA AND KOLABA.

Government Resolution No. 3898, dated 28th June 1887.
Letter No. 4527, dated 18th July 1887.
Government Resolution No. 6127, dated 10th September 1887.
" " No. 6801, dated 6th October 1887.
" " No. 7997, dated 22nd November 1887.
" " No. 3646, dated 4th June 1888.

The circumstances brought to notice in his report are the outcome of the application of the orders passed by Government in their Resolutions and letter noted in the margin.

The leading facts to be dealt with are:

The licit sales of country spirit in each of the last four years were—

Year.		Thana District.	Kolaba District.
		Gallons 25° under-proof.	Gallons 25° under-proof.
Old system	1885	305,289	139,575
	1886	316,487	124,648
	1887	361,574	150,629
New system	1888	186,508	118,550

A further drop in licit sales has occurred in the current year 1889.

The licit sales in the first three months of 1889 contrast as shown below with those for the corresponding period of 1888:

Year.	Thana District.	Kolaba District.
	Gallons 25° under-proof.	Gallons 25° under-proof.
1888	66,185	44,398
1889	47,199	22,545

Speaking roughly, the effect of the new system has been to reduce the licit sales in the two districts by 50 per cent.

The rates of still-head duty levied under the old and new systems are contrasted in the following table:—

Talukas.	Old system.	New system.
Thana District.	R a. p.	R a. p.
Umbargaon	1 8 0	2 7 0
Jawhar	2 0 0	2 1 1
Dahanu	2 0 0	2 15 0
Mahim	2 0 0	3 4 0
Bassein	2 0 0	3 8 0
Salsette	2 0 0	3 10 3
The six inland talukas	2 0 0	3 9 9
Kolaba District.		
Panvel	2 0 0	3 7 6
Alibag Bagayat	2 0 0	3 5 0
Rest of district	2 0 0	3 4 3

Under the new system the rates of taxation on country spirit have been enhanced by about 70 per cent. The rates are mostly far in excess of those levied in any other part of the Presidency, including the town of Bombay. The highest rate levied elsewhere in the Presidency is R3-2.

Under the old system the ordinary retail price of a bottle of country spirit was in some talukas 8 annas and in other talukas 6 annas. Under the new system 12 annas has been the prevailing price, and in places still higher prices have been charged. The retail prices of country spirit have thus been enhanced by from 50 per cent to 100 per cent.

Under the old system toddy was sold at 6 pies per bottle at the tree-foot and at 8 pies per bottle in shops. In Umbargaon and Dahanu the prices were 6 pies and 4 pies per bottle. Under the new system the ordinary price everywhere has been 9 pies per bottle. The retail prices of raw toddy have thus been increased from 50 per cent, to over 100 per cent.

Mr. Trevor estimates the quantities of *raw* toddy made available for use in the two districts, exclusive of the quantities distilled in the public distilleries, in 1886-87 and 1888-89, as follows :—

Year.	Thana District.	Kolaba District.
	Gallons.	Gallons.
1886-87	831,545	155,491
1888-89	1,473,084	309,520
Increase in 1888-89	641,539	154 029

The whole of these quantities were available for consumption in the raw state or for illicit distillation.

The outturn of licit toddy spirit in 1886-87 and in 1888 was—

Year.	Thana District.	Kolaba District.
	Gallons 25° under-proof.	Gallons 25° under-proof.
1886-87	62,558	21,665
1888	25,986	1,972

The number of places in the Thana district at which country spirit and toddy were sold, or made available for disposal, in each year since 1877-78 are shown in the table annexed :—

Kinds of sale licenses.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
Spirit and toddy	944	400	405	397	402	368	269	253	191	...	...	...
Spirit only	...	...	...	...	...	...	114	130	253	429	376	*(?)
Toddy only (shops)	...	...	...	...	...	119	354	207	488	443	189	203
Toddy (tree-foot)	...	...	...	...	...	...	...	...	...	470	652	714
Toddy (domestic consumption)	...	...	...	...	..	...	...	...	...	†(?)	459	413
TOTAL	944	400	405	397	402	487	737	590	932	1,342	1,676	1,330

* Mr. Trevor's reports do not show the number of *spirit* shops licenses issued in 1888-89.

† Mr. Trevor's reports do not show the number of domestic consumption licenses issued in 1886-87.

The number of places at which intoxicating liquor has been made available for sale and for domestic consumption has increased enormously. The increase is confined to toddy. The number of spirit shops has remained tolerably steady since 1878-79.

Illicit distillation is prevalent throughout the Thana District, and prevails to a smaller extent in the Panvel and Alibag talukas of Kolaba.

The revenue results are as follows :—

Year.		Thana District.	Kolaba District.
		R	R
Actual	1886-87	8,11,155	3,33,614
	1887-88	7,11,226	3,20,630
Estimate	1888-89	6,96,862	3,27 191

The inciting cause of the serious outbreak of illicit distillation that has now to be dealt with lay in the departure made in 1887-88 from principles of abkari management previously recognised and acted on. The retail prices of spirit were forced up to rates that consumers could not afford to pay by the competition for the farms which were sold under the new system* introduced on the 1st January 1888 to the persons who volunteered to pay the highest rates of still-head duty, while the restrictions that compelled farmers to retail within fixed maximum prices were

* Under the system previously in force, the rates of still-head duty and the maximum retail selling prices were fixed by Government, and the farms were then put up to public competition and sold to the persons who guaranteed payment of the highest minimum revenues.

placed in abeyance. At the same time the rates of tree-tax in several of the principal toddy-producing talukas were lowered, and the restrictions that confined tree-tapping exclusively to persons who had provided themselves with a fixed and certain market for the licit disposal of the toddy they drew were relaxed. Before these changes were made, tapping licenses were issued only on the application of persons to whom licenses either to sell or to distil toddy had been granted, and for the supply of specified shops or of specified distilleries. In 1888 these limitations on the grant of tapping licenses were removed, and tapping licenses were made issuable, without any limit as to number of trees, to *all* applicants; and the only obligation with respect to the disposal of the toddy drawn placed on the tappers was one that bound them to sell it to some licensed shopkeeper, or to some licensed distiller, within the limits of the taluka or mahal concerned. Tapping licenses were also made issuable to approved applicants, who were privileged to sell toddy to the public at the tree-foot and to toddy distillers; and further tapping licenses for a limited number of trees in each case were made issuable to tree-owners with the privilege of using the toddy they drew for domestic consumption, and of selling it to licensed shopkeepers or licensed distillers. The provisions expressed in the tree-foot and domestic consumption licenses as to the disposal of toddy to licensed shopkeepers and distillers allowed such disposal of *surplus* toddy only; but as a "surplus" quantity is an indeterminate quantity, this provision in practice was altogether ineffective, and it was open to the tree-foot booth and domestic license tappers to sell as much or as little of their toddy as they pleased for the supply of licensed shops or licensed distilleries, and gave them an opening for selling toddy to persons who put it to illicit uses.

The almost indiscriminate grant of tapping licenses induced by these changes of system naturally led to a very large increase in the number of localities in which licit tapping operations were carried on. This circumstance facilitated *illicit* tapping, as the establishments were not strong enough to watch carefully all those localities; and of course it is very much easier to detect, and therefore very much more risky to attempt, illicit tapping in places where *no* tapping is licensed than in places where licensed tapping is in progress. Mr. Trevor has not reported the number of licenses issued to speculative tappers with no fixed market for their toddy, and the numbers cannot now be ascertained without references being made to the talukas, which would take time to answer. The number of places at which raw toddy was licitly disposed of in the talukas of Bassein and Salsette in each year since 1880-81 is given below, and from this an idea may be formed of the great increase in the number of localities in which licit tapping was carried on in 1888-89:—

Bassein Taluka.

1880-81	45
1881-82	48
1882-83	50
1883-84	53
1884-85	53
1885-86	69
1886-87	74
1887-88	...
1888-89	235

Salsette Taluka.

1880-81	73
1881-82	72
1882-83	73
1883-84	77
1884-85	77
1885-86	92
1886-87	225
1887-88	...
1888-89	406

NOTE.—Tree-foot booths were first established in 1886-87. Figures for the year 1887-88 are omitted, as licenses on one set of conditions were issued for the first five months of the year, and fresh licenses on another set of conditions for the last seven months of the year.

The regulation of the transport of toddy by rules forbidding the transport without permit of toddy in excess of a certain fixed quantity is one of the measures chiefly relied on for the checking of illicit distillation; but, in order to obviate needless annoyance to tappers pursuing their occupation lawfully, an exception is made in the transport rules exempting from their operation toddy in transit from the place at which it was drawn to the place at which it is to be licitly disposed of. When licit markets for toddy were opened in all directions, and tappers were allowed to take or send their toddy to any shop or distillery they pleased, the transport regulations broke down, and any one who wanted toddy for illicit distillation was

able to carry it where he pleased on the plea that he was conveying it to some shop or distillery.

* * * * * * * *

The remarks made by Mr. Trevor (paragraphs 55 and 62 of his report No. 2405) are well worth attention. Speaking of the effect of the changes lately introduced, he says (paragraph 55) :—

"In Thana it (the result) has been simply disastrous."

And again (paragraph 56) :—

"I am afraid there is no room for doubt that in Thana the only difference is that illicit liquor is consumed instead of licit, and that the demoralising practices that had with difficulty and after a continued and costly struggle, lasting through nearly ten years, been nearly suppressed, have in as many months, and in spite of strenuous effort, become as rife as ever, and that the same is true to a great extent of Kolaba also."

Speaking of illicit toddy distillation, he remarks (paragraph 36) :—

"The temptation to use 'surplus' toddy for illicit distillation must be very strong, and it is the more dangerous for the reason that the process leaves no refuse, and is so simple that it can be carried on in the distiller's house with his domestic utensils, and all traces of it can be cleared away in a few minutes while the excise officers are kept waiting outside. It is thus most difficult to detect and suppress, and most likely to spread where the practice once takes root. Mr. Todd mentioned to me some little time back its prevalence in Bassein and Salsette as something new, and the Inspectors of those talukas, both experienced men, are convinced that it goes on largely."

In paragraphs 37 and 38, Mr. Trevor details the experiences of the Bassein and Salsette Inspectors in the matter of recent illicit distillation. Mr. Sibbald and Mr. Ardagh are experienced officers, and what they state is well worth attention. Mr. Sibbald, the Bassein Inspector, says that little or no mowra is used in Bassein; that he has detected several cases of illicit tapping with traces of illicit distillation in the neighbourhood; that most of the tree-foot booth licenses have been taken up by a syndicate that held the spirit farm last year; that stale toddy is sold at 3 pies a bottle, and sold for distillation; that the tree-foot booth license-holders distil themselves; that at one village where he made a camp, the sales of spirit at the local shop, which had previously been about a bottle a day, sprang up at once to the value of R2,000 or R3,000 in four days, the increase being partly due to the occurrence of weddings, but much more, as he is convinced, to the temporary stop put by his presence to illicit distillation; that on the same occasion the villagers commenced to send toddy to the Bassein distillery at the rate of 100 gallons a day, whereas the admissions previously had been *nil;* and that he has detected some 60 cases since October last as compared with 10 or 12 previously.

The Salsette Inspector, Mr. Ardagh, declares his belief that the people of Vesava and Absi distil all their surplus toddy, and he has detected between 30 and 40 cases of illicit distillation mowra and toddy since last August.

It seems probable that Mr. Trevor has considerably under-estimated the quantities of toddy put to illicit uses and the prevalence of illicit toddy distillation in both the Thana and Kolaba districts.

In paragraph 32 he estimates that in Thana 641,539 gallons and in Kolaba 154,029 gallons more toddy were made available for consumption in the raw state (and for illicit use) in the current year than in 1886-87. Of these quantities the increase in the Salsette and Bassein talukas alone amounts to 484,684 gallons, while in Panvel and the Alibag Bagayat of Kolaba the increase amounts to 157,739 gallons, and in the rest of the Kolaba District there has been a falling off in the quantities of toddy drawn. Now, it is in these very four talukas that past experience leads to the belief that illicit toddy distillation would prevail most extensively if opportunity for it were given. The population there has a great craving for spirit and cares but little for toddy. With raw toddy selling at prices 50 per cent. in excess of the prices previously prevailing, it is scarcely likely that the consumption of raw toddy would have increased largely; and it is noteworthy that in talukas like Dahanu and Umbargaon and in the inland talukas of Thana and of Kolaba, where there has always been a steady demand for raw toddy, the consumption has not increased, or not increased largely at any rate, under precisely the same conditions as those obtaining in Bassein, Salsette, Panvel, and Alibag.

Paragraphs 67 and 68 of Mr. Trevor's report are also important. He there shows that in 1886-87 there were 234 cases of illicit distillation in Thana and 17 in Kolaba; in 1887-88 the number rose to 373 in Thana, and there were 14 cases in Kolaba; and *in the first seven months only* of 1888-89, 304 cases were detected in Thana and 10 in Kolaba.

Referring to these figures, Mr. Trevor says (paragraph 57) :

"The difference would have been greater but that, as the Inspectors in Thana are almost unanimous in admitting, their efforts to stamp out the recent access of illicit distillation have so far proved ineffectual. The only result has been that the operators have grown more careful, and that whereas at first they used to distil in

their own houses and compounds, they now carry on the business in the fields and jungles with a sharp look-out, all round. Thus it happens that when the abkari officers appear on the scene, they find traces of the still, &c. but nothing to give any clue to the identity of the offender. The work is becoming more difficult day by day *and the cases brought into Court are not a tithe of those which are known to occur.*"

In paragraph 62 Mr. Trevor shows that the imports of mowra by rail and sea into the Thana District in 1888 amounted to 48,904 maunds against an import of 10,365 maunds in 1887, and in Kolaba to 2,000 maunds in 1888 against *nil* in 1887; also that the use of mowra grown in the Thana forests has ceased altogether at the Uran distilleries, though before 1888 large quantities were used there.

Further, he shows that it was established by the evidence recorded by the Mowra Committee that in Thana and Kolaba mowra flowers are not used as food either by the people or for cattle, and that the only purpose to which it is put is the manufacture of spirit; also that, according to paragraph 25 of the Report of the Bombay Abkari Commission, about 11 Bengal maunds of mowra are required to make 52 gallons of spirits 25° under-proof. Now, leaving out of consideration the mowra locally produced in the inland talukas of Thana, the quantity imported in 1888 sufficed for the manufacture of 240,000 gallons of spirit 25° under-proof. These are large figures, but they do not represent the whole* extent of the illicit distillation, as those representing the spirit made from mowra locally produced and from toddy illicitly distilled have to be added. It must be remembered that the recorded licit sales of spirit in 1888 were less by more than 207,000 gallons than those of the preceding year, and that the sales in the early months of 1889 have been much smaller than those of the corresponding period of 1888.

* It has been ascertained from Mr. Shuttleworth, Conservator of Forests, that in the year 1884 the Forest officers collected mowra flowers departmentally in the Thana forests, and that they then bought up about 24,000 maunds. This, of course, does not represent the whole of the produce. Roughly, 24,000 maunds suffices for the manufacture of 120,000 gallons of spirit 25° under-proof. In paragraphs 39 and 43 of his report, Mr. Trevor estimates the illicit toddy distillation at about 50,000 gallons; but his estimate is probably below the mark. Adding these items together, we have to contemplate illicit distillation reaching the enormous quantity of *400,000 gallons 25° under-proof.*

It will be observed from the general tenor of Mr. Trevor's report, and specially from what he says in paragraph 40, that he is not of opinion that illicit toddy distillation prevails to any great extent in Kolaba; and the reasons he gives are that the farmers are supposed to have starved the demand for toddy when the sale was in their hands, and that there have been no reports of illicit distillation. Panvel has always been about the hottest of all hot-beds of illicit distillation. The number of brab trees now being tapped there is more than double the number tapped in any year since 1882-83; very little toddy spirit has been licitly distilled there and the Panvel Kolis and Agrias are hard spirit-drinkers, and are not accustomed to drink much raw toddy, while the facilities for obtaining toddy for illicit distillation have been increased in precisely the same manner as in the Thana District. If but few cases have been detected, this would furnish some reason to suspect the establishment of inertness. The Panvel smugglers are apt to use violence when interfered with, and it does not seem certain that the present establishment is very anxious to act against them. The Commissioner's attention should be drawn to this matter.

Soon after the introduction of abkari reforms in Thana, a very serious outbreak of illicit *mowra* distillation occurred in the Thana District. It was confined to the inland talukas of Thana and the Panvel Taluka, which then belonged to the Thana District, and was only suppressed with the very greatest difficulty, and after the placing of punitive police posts in many villages and the heavy punishment of numbers of contrabandists. Several lives were sacrificed, and many men were seriously injured in conflicts that then occurred between the Government servants and men engaged in illicit distillation. The struggle lasted for some three years. The Mowra Bill was an outcome of those circumstances.

The situation that has now to be faced is much more serious than that which existed in 1881-83. Illicit distillation was then confined to the inland talukas of the Thana District and Panvel, and to mowra spirit; now it has extended over the whole of the Thana District and part of Kolaba, and the illicit distillation of toddy as well as of mowra spirit is rife.

All preventive measures that are practicable during the currency of the existing farms have been taken in pursuance of the orders in Government Resolution No. 4032, dated 3rd instant.

APPENDIX F.

THE RATES OF STILL-HEAD DUTY ON COUNTRY LIQUOR IN THE SEVERAL PROVINCES.

Bombay.—In the districts of the Bombay Presidency in which still-head duty was levied in 1860 the duty has since been increased more than 50 per cent., and in the districts brought under the reformed system in 1878, 1881, and 1884, with a still-head duty of R2-8 per gallon, the rate has since been increased to R3. The details concerning the various districts are given below.

In the town and island of Bombay, the rate per gallon London proof on mowra spirit was R1 from 1860 to 1873; it was raised to R1 per gallon 25° U. P. in 1874-1877 inclusive, to R1-12 in 1877, to R2-4 on the 1st January 1878, and to R2-12 in 1884 at which it remains.

In the Ahmedabad city and cantonment the rate was R1 per gallon London proof from 1860 to 1874; R1-1 from 1875 to 1877; As. 12 in 1877-78; R2 from 1878-79 to 1883-84; and R2-4 for 1884-85 onwards. The rate in the whole of the Ahmedabad district, when brought under the Central Distillery system in 1881, was R2 per gallon 25° U. P., which was further increased to R2-4 in 1884 85, at which it remains

In the two talukas of the Kaira district brought under the Central Distillery system in 1881-82 the rate was R2; that system had to be abandoned in the following year, but was re-introduced in 1883-84 with the rate at R2-4, and extended to the whole district in 1884-85, the rates being R1 and R2-4.

The Panch Mehals were wholly under the outstill system until 1885-86, when the Central Distillery system was introduced into three talukas with a still-head duty of annas 12 per gallon.

In Broach town, Anklesvar town, the villages of Sajod and Andada, the rate for spirit London proof was R1 per gallon from 1860 to 1867; R1-4 from 1868 to 1877; R2 per gallon 25° U. P from 1879 to 1884, and was then raised to R2-4, except for the city of Broach, and 10 miles round it, where the rate was slightly higher, *viz.*, R2-6.

In Surat city, and six miles radius, the rate was R1 between 1860—1867; R1-4 between 1868—1877; in the town of Bulsar it was 8 annas between 1874—1877; and it was 15 annas and 6 annas in Surat and Bulsar, respectively, for 1887-88; R2 and R1, respectively, for 1878-79; for the city of Surat and Chorasi and Olpad talukas a rate of R2 has been maintained between 1879-80—1887-88; and in the Bardol, Bulsar, Chikhli, Jalapur, and Pardi talukas a rate of R1-8 between the years 1881-82—1887-88.

On the Poona district being brought under the Central Distillery system in 1877-78 and the Ahmednagar, Sholapur, and Satara districts in 1878-79, the rate of duty imposed was R2-8, at which it continued up to 1883 (excepting the town of Ahmednagar and the cities and cantonments of Poona and Sholapur, and 10 miles radius, during the years 1881-82—1883-84 when the rate was R12) when it was raised to R3, at which it remains.

Similarly, in Belgaum, the rate first imposed under the reformed system was R2-8 in 1881-82 up to 1883-84, after which it was raised to R3 per gallon, and to R3-2 in 1887-88.

In Dharwar and Bijapur, brought under the reformed system in 1884, the rate was R2-12 in part of the district and R2-8 in the rest. In 1887 the rate was raised to R3 in the whole district.

In Kolaba the rate was R1-8 in 1878 up to 1884, when it was increased to R2.

In the current year it has had to be reduced to R1-8 per gallon for spirit 25° Under Proof, and 12 annas for spirit 60° Under Proof, in consequence of the illicit distillation caused by the extra percentage experiment of the last two years.

The extra percentage in those two years was in addition to the rates above mentioned.

In the district of Thana the rate has been gradually increased from R1, R1-4, R1-8, and R1-12 in 1878 to R2 from 1st January 1878. The extra percentage system was also tried there and the rates have been reduced from the current year.

In the Navapur, Petha, and the Akrani pargana and the villages situate within Mehwas limits in Taloda taluka of the Khandesh district a rate of 12 annas has been imposed on the abolition of the outstill system in January 1888; in the rest of the district the rate was R2 per gallon.

Bengal.—Below are shown the rates of still-head duty levied in the several districts of Bengal during the years in which the Central Distillery system was in force.

In the Burdwan, Bankoora, Beerbhoom, Midnapur, and the Hooghly (with Howrah) districts the rate was R2-4 in 1861-62; R3 in 1862-63—1864-65 (excepting in Bankoora for the latter year, when it was raised to R3-12). In Burdwan it was R1 and R3 from 1865-66 to 1867-68 inclusive; R1-8 and R3 from 1868-69 to 1875-76 inclusive. It was raised to R2 and R4 in 1876-77—1880-81; in 1885-86—1886-87 the same rates were levied; and in the two years ending 1888-89 the rate uniformly throughout the district was R4 In Bankoora the rate was raised to R3-12 in 1865-66; reduced to R3 during 1866-67—1868-69 inclusive; R1-8 in 1869-70—1875-76 inclusive; it was R1-8 and R2 in 1876-77; R2 in 1877-78; R2 and R4 in 1885-86—1886-87; and it was R4 uniformly throughout the district in 1887-88—1888-89. In Beerbhoom the rate remained at R2 during 1865-66—1869-70; R1-8 and R2 in 1870-71; R2 in 1871-72—1878-79. On the re-introduction of the Central Distillery system the rate was R2 and R4 for 1885-86—1886-87; and R4 for 1887-88—1888-89. In Midnapore the rate was R3 during 1864-65—1866-67 inclusive; R1 and R3 in 1867-68—1868-69; R1 and R1-8 in 1869-70; R1 and R3 in 1870-71—1875-76 inclusive; R1 and

R4 in 1876-77—1878-79; and it was raised uniformly to R4 during 1879-80—1880-81, when the outstill system was introduced. In Hooghly with Howrah the rate was R3 during 1865-66—1875-76; R3 and R4 in 1876-77; and during 1877—1889 inclusive it has been raised uniformly throughout the district to R4.

In the 24-Pergunnahs, Calcutta, Nuddea, Jessore, and Khulna districts of the Presidency Division the rate levied per Imperial gallon London proof on the introduction of the Central Distillery system was R2-4; this was raised to R3 during the years 1862-63—1875-76 inclusive.

In 1876-77, in the 24-Pergunnahs, the rate was raised to R4, while in Calcutta, and the Nuddea, Jessore, Khulna districts, different rates of R3 and R4 were adopted for different tracts of the districts. In the same five districts the rate remained at R4 for the years 1877-78—1880-81 inclusive. In 1881-82 in the three districts of the Presidency Division in which the Central Distillery system had not been replaced by the outstill system, *viz.*, 24-Pergunnahs, Calcutta, and Nuddea, the rates remained at R4.

During the years 1882-83—1884-85 the Central Distillery system has only remained in force in the 24-Pergunnahs and in the Calcutta districts of the Presidency Division, but the Moorshedabad District was again brought under the system in 1885-86. In Calcutta the rate remained at R4 during 1882-83—1886-87, but was raised to R5 in 1887-88—1888-89. In the 24-Pergunnahs different rates were charged during 1882-83—1886-87 as below: —

	R	a.	R	a.
1882-83	3	4	4	0
1883-84	2	4	4	0
1884-85	0	12	3	12
1885-86 } 1886-87 }	1	0	3	12

and in 1887-88—1888-89 it has, as in the case of Calcutta, been raised to R5.

In Moorshedabad the rate was R2-4 in 1861-62; R2-6 in 1862-63—1863-64; R3 in 1864-65; R1 and R3 in 1865-66—1871-72 inclusive; R1-8 and R3 in 1872-73—1876-77 inclusive; R1-12 and R3-8 in 1877-78; R3-8 in 1878-79—1880-81 inclusive; during 1885-86—1886-87 it was R3-8; and it has been raised to R4-6 in 1887-88.

In the Dinagepore, Rajshahye, Bogra, and Pubna districts the duty was R1-5 in 1863-64—1864-65; R1-8 in 1865-66—1868-69 inclusive; R1-8 and R2 in 1869-70; R2 in 1870-71—1875-76 (excepting in Rajshahye in 1871-72, when it was R1); and R2-8 in the same four districts from 1876-77—1879-80 inclusive, excepting the Bogra district in 1876-77, when it was R2 and R2-8.

In Rungpore it was R1 in 1863-64; R1-5 in 1864-65—1867-68 inclusive; R1-8 in 1868-69; R1-8 and R2 in 1869-70; R2 in 1870-71; R1 in 1871-72; R2 in 1872-73—1875-76 inclusive; and R2-8 in 1876-77—1879-80 inclusive.

In Julpaigori it was R1-8 in 1868-69—1875-76 inclusive, and R2 in 1876-77—1879-80 inclusive.

In the Dacca, Furreedpore, Backergunge, and Mymensing districts the rate was R2-4 in 1862-63—1863-64; R2 in Dacca in 1864-65; and R2-4 in each of the other three districts. In Dacca R3 from 1864-65 to 1875-76, excepting for the year 1871-72, when different rates of R1 and R3 were charged; R3 and R3-8 for 1876-77: and it remained at R3-8 during 1877-78 to 1879-80 inclusive, up to the introduction of the outstill system. On the reversion to the Central Distillery system the rates charged were R3-8 for 1885-86—1886-87, and R4-6 for 1887-88 to 1888-89.

It was R2-8 in the Furreedpore, Backergunge, and Mymensing districts in 1865-66—1867-68 inclusive.

In Furreedpore it was R2-8 and R3 in 1868-69; R3 in 1869-70—1872-73; R1-8 and R3 in 1873-74—1879-80 up to the introduction of the outstill system.

In Backergunge it was R2-8 in 1868-69; R1-8 and R2 in 1869-70; R2-8 in 1870-71—1875-76; R2-8 and R3 in 1876-77, and R3 in 1877-78—1879-80 inclusive.

In Chittagong district the rate was R2-4 in 1862-63; R3 in 1863-64—1864-65; R2 from 1865-66 to 1875-76 inclusive; and R2-8 for the four years ending 1879-80.

In the Noakhally and Tipperah districts of the Chittagong Division the rate was R2-4 in 1863-64; R1-8 in 1864-65—1870-71; R1 in 1871-72; R1-8 in 1872-73—1875-76 inclusive; and R2 during 1876-77—1879-80 inclusive, excepting in Tipperah for the year 1876-77, when different rates of R1-8 and R2 were charged.

In Patna different rates of R1 and R1-8 were levied in 1865-66; R1-8 in 1866-67—1870-71 inclusive; R2 in 1871-72—1875-76 inclusive; R2-8 in 1876-77; and R3 in 1877-78—1879-80.

In Gya the rate was R1-8 in 1868-69—1870-71; R2 in 1871-72—1876-77 inclusive, and it was raised to R3 during the years 1877-78—1878-79 before the reversion to the outstill system.

On the re-introduction of the Central Distillery system into Gya in 1885-86 the rate was R3; R2 in 1886-87; and in the two following years it was raised to R2-8.

In Shahabad it was R1-2 in 1863-64—1865-66 inclusive; R1 in 1866-67—1870-71 inclusive; R2 in 1871-72—1876-77 inclusive; and it was raised to R3 during the three years ending 1879-80. On the re-introduction of the Central Distillery system in 1886-87 and following years the rate has been R2.

In the Mozufferpore, Durbhunga, Sarun, and Chumparun districts of the Patna Division the lowest rate levied in the years 1863-64—1871-72 was R1 and the highest R1-8.

But in these four districts the rate was raised to R2 in 1871-72—1875-76; and the same rate prevailed in these districts in the next year except Sarun, where it was R2-8. During the next two years it was raised to R3.

On the re-introduction of the Central Distillery system in Durbhunga, Sarun, and Chumparun in 1885-86 the rate was fixed at R3; but this was lowered in the case of Durbhunga to R2-6 in 1886-87, and in that of Sarun and Chumparun to R2. The rates, however, were raised to R2-8 in 1887-88 at which they remained.

The latter rate was also levied on the re-introduction of the same system in Mozufferpore in 1887-88—1888-89.

In Monghyr the rate was R2 during the years 1866-67—1876-77 inclusive; it was raised to R3 in the two following years; and on the re-introduction of the Central Distillery system in 1885-86 the higher rate of R3 was levied and has been maintained since.

In Bhagulpore, Purneah, and Maldah the rates followed those in Monghyr between the years 1870-71—1875-76 inclusive; but in the following years up to the introduction of the outstill system the higher rate of R2-8 was levied.

Previous to 1870-71 in Bhagulpore in 1864-65 the rate was R1; in Purneah in 1865-66 R1-8; and in Maldah in 1863-64 R1.

In the Sonthal Pergunnahs the rate was R1 in 1863-64—1864-65, and R1-8 in 1865-66, and between the years 1871-72—1888-89 varying rates of R1, R1-8, and R2 have been levied in different tracts of the district.

In Cuttack varying rates of R1 and R1-4 were levied in each of the years 1863-64—1865-66.

A uniform rate of R1 was charged then up to 1876-77.

In the following year the rate was raised to R2 at which it has remained.

In Pooree and Balasore uniform rates of R1 were levied between 1863-64—1876-77 inclusive. During the years 1877-78—1888-89 the rates in these districts have been raised to R2.

In Hazaribagh and Lohardugga the rate for 1864-65—1865-66 was R1; and R1-8 for the years 1866-67—1880-81 inclusive. The same rate continued in the Hazaribagh district up to 1886-87; but in the next two years it was raised to R1-14.

In Singbhoom the rate was R1-8 for the years 1866-67—1876-77 inclusive; in the following year it was reduced to R1-2; and in the years 1878-79—1879-80 raised again to R1-8.

In Manbhoom in 1864-65—1865-66 the rate was R1, and R1-8 in 1866-67—1868-69; different rates of R1 and R1-8 were levied in 1869-70—1870-71; in 1872-73—1878-79 a uniform rate of R1-8 was charged.

Central Provinces.—The method of raising the excise revenue in the Central Provinces differs from that in the other provinces, inasmuch as the *mohwa*, the material from which the spirit is distilled, is taxed at a certain rate per seer weight, and not the spirit distilled from it.

In Nagpur, in Chanda, Jubbulpore, Saugor, the rate has been for the years 1874—1888 1 anna 6 pies per seer of mohwa.

In Wardha varying rates were levied in 1874-75, *viz.*, 2 annas, 1 anna 9 pies, 1 anna 6 pies, and 1 anna; in 1875 the rate was 1 anna 6 pies and 1 anna; in 1876, 1 anna 6 pies; in 1877 and 1878, 1 anna 3 pies; in 1879, 1 anna 10 pies, and in 1880—88, 1 anna 3 pies per seer weight of mohwa.

In Balaghat it has for 1876—1888 been 1 anna, except during 1875-76 when varying rates of 1 anna and 9 pies were levied.

In Seoni varying rates of 10 annas, 8 annas and 1 anna were levied in 1874-75; since 1875 up to the present time the rate has been 1 anna.

In Betul varying rates of 9 pies, 1 anna, 1 anna 2 pies, 1 anna 3 pies, 1 anna 6 pies were levied in 1874 and 1875; 1 anna 4 pies for 1876—1879; and 1 anna 6 pies for 1880—1888 inclusive.

In Chindwara varying rates of 1 anna 9 pies, 1 anna 6 pies, 1 anna 3 pies were levied in 1874, but since then the rate has remained at 1 anna 3 pies. In Hoshangabad varying rates of 9 pies, 1 anna, and 1 anna 3 pies were levied in 1874-75; in 1875-76 the rates were 9 pies and 1 anna; in 1876—1882 the rate was 9 pies; and in 1882—1888 the varying rates in each year were 9 pies and 1 anna. In Narsingpur the rate was 1 anna for 1875-76—1877-78; 9 pies for 1878-79—1882-83 inclusive.

In Nimar the rate in 1875-76 was 1 anna 6 pies; 3 annas in 1876—1881 inclusive; and 1 anna 6 pies from 1882-83 up to the current year.

In Rajpur the rate was 1 anna 3 pies from 1875 to 1887; and in the current year it has been raised to 1 anna 6 pies.

* With the exception of the year 1874-75 when the rate levied was 1 anna 6 pies per seer of mohwa weight.

Punjab.—On the introduction of the Central Distillery system into the Punjab in 1862 the rates of still-head duty were fixed at—

R2 per gallon for spirit of the strength of London proof.
R1-8 " " " 25° under proof.

In 1863 these rates were raised to—

R2-8 per gallon for spirit of the strength of London proof.
R2 " " " " 25° under proof.
R1-8 " " " " 50° " "

In 1865 the rates were increased in the Rawal Pindi and Multan Divisions and the Hazara Districts to—

R3 per gallon for spirit of the strength of London proof.
R2-8 " " " " 25° under proof.
R2 " " " " 50° " "

In 1877 these higher rates were extended to the whole Province with the exception of the Umballa and Hissar Divisions, which adjoin the North-West Provinces. There has been no change since.

NOTE—In the enclosures of the Punjab letter the rates of duty have been, through a misapprehension, calculated in the same way as the incidence per gallon of the license fees. The above shows the rates of fixed duty actually in force.

North-Western Provinces, Oudh, and Coorg.—The changes in the rates of duty in these three Provinces since 1860-61 are shown in the following table :—

YEARS.	North-Western Provinces.	Oudh	Coorg.
			R a. p.
1860-61	Farming system was in force.	R2 for 25° U. P. R1-8 for 30° U.P.	1 10 8
1861-62			1 10 8
1862-63	R1 per gallon for spirit 25° U. P.: 8 annas weaker strength.		1 10 8
1863-64	R2 and R1 respectively.		1 10 8
1864-65	R1-8-0 and 12 annas molasses spirit. R1 and 8 annas mahua spirit.		1 10 8
1865-66	R2 and R1 R1-8-0 and 12 annas as above	R1 exceeding 25° U. P. 12 annas 25° to 30° U. P.	1 10 8
1866-67	Ditto ditto.		1 4 0
1867-68			
1868-69			
1869-70	R1-8-0 irrespective of strength and material.		
1870-71	R1-8-0 ditto.		
1871-72	Above continued.		
1872-73			
1873-74			
1874-75			1 10 0
1875-76			
1876-77			
1877-78	R1 irrespective of strength and material.	R1 irrespective of strength and material.	2 10 0
1878-79			
1879-80			
1880-81			
1881-82			
1882-83			3 2 5
1883-84			
1884-85			
1885-86			
1886-87			
1887-88			
1888-89			
1889			

Madras.—For the rates of duty in Madras reference should be made to the tables given in paragraph 3 of the Resolution of Madras Board of Revenue dated 20th September 1889 and the Appendix to that Resolution (enclosure No. 8 of the Despatch.)

Burma and Assam.—In these two Provinces the farming or outstill systems are in force; and there are no still-head duties on country liquor: the only central distilleries which exist are for the manufacture of spirits after the European method.

APPENDIX G.

DESCRIPTION OF THE VARIOUS SYSTEMS OF EXCISE IN FORCE IN BRITISH INDIA.

1. Before the advent of British rule the limitations imposed on the manufacture and sale of liquor, when occasional and limited attempts at total prohibition in a few places had proved unsuccessful, were devised with the sole object of raising revenue and without any design of regulating or controlling consumption. And it may be stated with complete, or almost complete, accuracy that the system in force was that of farming, the right of manufacture and sale being given to the highest bidder and no restriction being placed on the number of shops or their position. Under British rule attempts were made to modify and improve the system, but the measures adopted to introduce the desired regulation and control were worked out in each province separately with reference to local peculiarities, and by officers having as a rule only local experience, and possessing no knowledge, or only a very general knowledge, of what was being done in other provinces. The result has been to bring about many shades of difference in systems bearing a general resemblance and, in not a few cases, to cause different names to be applied to systems identical in all essential particulars, while sometimes the same name has been given to systems which differ in not unimportant respects.

2. For practical purposes the spirits consumed in India in the present day may roughly be divided into three classes—(1) Imported spirits, (2) Country spirits, and (3) Spirits manufactured in India after the "European method." "Country spirits" include spirits manufactured in India by the rough and careless methods which have long prevailed. Spirits manufactured after the "European method" are spirits manufactured in India as carefully as spirits are manufactured in Europe. The distinction is one which it is not easy to draw in all cases, but it has been found convenient to maintain it, because the more carefully manufactured spirits, ordinarily consumed by a wealthy class, can be made to bear a higher rate of duty.

3. The numerous systems applicable to country spirits may be divided into two main groups:

(A) Those under which a fixed duty is levied on each gallon of spirit manufactured and issued for sale.

(B) Those under which the tax is not thus directly proportioned to quantity, but is levied in the gross by payments the amount of which is usually fixed by competition.

The general designation for the first group is the Central Distillery system and of the second group the farming and outstill system.

The Central Distillery System.

4. The system to which the name of "Central Distillery" was first applied, and perhaps the simplest form of the group, is one under which a central distillery is maintained by the Government, and any approved person is allowed to set up a still in the building and to manufacture spirits under the supervision of the officials attached to it: the distiller pays the fixed duty on each gallon of manufactured spirit which he passes out of the distillery: in addition to the duty, which varies in different provinces and districts, the distiller is usually required to pay a rent for the use of the building, or a small fee to cover the cost of the building, and establishment: no monopoly of manufacture is created, and the right to manufacture is kept distinct and separate from the right to sell.

5. A Central Distillery system of this character is in force in Lower Bengal, the North-Western Provinces and Oudh, and the Punjab; also in Burma where, however, it is applied only to spirits manufactured after the "European method." This system is, in all essential points, and as nearly as may be, the same as that which prevails in Great Britain.

6. The same system is in force in the Central Provinces, with this difference that the fixed duty is levied not on the quantity of manufactured spirits, but on the quantity of material used for distillation. This difference in the mode of calculating the duty, though not necessarily in the duty, is due to the fact that it is considered easier to ascertain the quantity of material than the quantity of spirit, which being less in bulk is more easily smuggled, and also to the fact that practical difficulties are experienced in testing, and securing an accurate record of, the strength of the spirit.

7. Under the system just described the number of shops and the precise locality of each shop are fixed by the district authorities. The sale of liquor at any place other than these shops is forbidden. License fees are charged for the right to sell at the shops, of which the number has been limited as above stated. The method of levying those fees varies in the

provinces named and in different portions of the same province. The fees are in some places fixed annual or monthly amounts, in others the amount is determined by competition at auction or by tenders. The shops are generally disposed of separately, but occasionally they are disposed of in groups for certain areas. The strict limitation of the number of shops causes the right of sale at a shop to be in many cases a source of large profit, and the right of sale is consequently disposed of by competition to approved persons, because in no other way could that profit be obtained as revenue for the State.

The "Free Supply" System of Madras.

8. The system known by the somewhat misleading name of the "Free Supply" system which prevails in Madras is very similar to that just described. Under it the right of sale and of manufacture are kept distinct, and no monopoly of the latter is granted, while the regulations regarding sale are as stated in paragraph 7 of this Appendix. It differs from the ordinary Central Distillery system in that no distillery is maintained by the Government. Any respectable person is allowed to establish a distillery of his own on payment of the prescribed fixed fee, and in it to manufacture liquor under the supervision of excise officers.

9. This is the system which now prevails in the greater portion of the Madras Presidency, where it is being extended and, where it is being worked with great success from every point of view. The term "Free Supply" is applied to it in order to give prominence to the fact that a licensed shopkeeper may obtain his supply of spirits from any distiller, whereas under the superseded systems each shop was required to draw its supply of liquor from a particular distillery.

10. In the town and island of Bombay both the ordinary Central Distillery system as described in paragraph 4 of this Appendix and the Madras "Free Supply" system are in force, the former being applied in the case of spirit distilled from toddy and the latter in the case of spirit distilled from mohwa.

The System of Monopoly Supply.

11. The Madras "Monopoly Supply" system resembles those described in paragraphs 4 and 8 of this Appendix in keeping the right of manufacture and of sale distinct and in the regulations regarding sale, but differs from them in that a monopoly of the right of manufacture for the supply of a certain area is granted. The grant of the monopoly is determined by tenders; the rate at which the manufacturer is to supply liquor to the licensed vendors is fixed, and the monopoly is given to the tenderer who agrees to pay out of that charge the highest sum to the Government as still-head duty. The monopolist distils in his own private distillery as under the system described in paragraph 8. This system now prevails only in a few districts of Madras.

The Guaranteed Minimum System.

12. The next form of the Central Distillery system which we shall describe is that which has lately been introduced in the greater portion of the Bombay Presidency, though modifications of importance are now being made, which are likely to be made applicable universally. Under it, the right of manufacture and of sale are disposed of together, being granted to a monopolist for a district or smaller area: the monopolist is required to manufacture in a distillery maintained by the Government under the supervision of the excise establishment, the cost of which he is required to pay: on each gallon of liquor issued from the distillery he pays the fixed duty prescribed for the district: the number and locality of the shops at which he may sell the liquor he manufactures are fixed: and limits for the retail prices to be charged at those shops are fixed by the Government: the grant of the monopoly is in most districts determined by tender, the subject of tender being the number of gallons on which the tenderer will undertake to pay still-head duty: the successful tenderer is required to pay the still-head duty on that number of gallons in any case, and on any number in excess of that which he may actually issue.

13. This system is in force in Ajmere as well as in most of the Bombay Presidency. It was also in force for several years in a large part of Madras, but it has now been superseded there chiefly by the system described in paragraph 8 of this Appendix.

The Modified Distillery System.

14. Another form of the Central Distillery system is one under which a monopoly of the right both to manufacture and to sell liquor is granted, but instead of guaranteeing the payment of duty on a minimum number of gallons, the tenderers offer to pay a lump sum in

addition to the fixed duty on each gallon, and the monopoly is granted to the highest tenderer: in other respects the conditions are generally as stated in paragraph 12.

15. This system is in force in a few districts of Madras. It was also that which was introduced in a very few places in the North-Western Provinces under the name of the "Modified Distillery System;" but after the experiment known by that name had been tried for a few years and found unsatisfactory, the Bombay condition of a minimum guarantee was added in most of the few places in which the system was allowed to continue.

Experiment in Thana and Kolaba.

16. A system similar to that of paragraph 14, called the "extra percentage" system, was tried for two years in two districts of Bombay—Thana and Kolaba. There, instead of the tenders being for the payment of a lump sum, they were for the payment of an extra duty per gallon. The upset rates of duty in those districts were fixed at a high figure, and the rates were increased so much by competition in the tenders for the "extra percentage," that the high price of liquor led to a great increase in illicit distillation, and the excise administration of the districts was thrown back to the level of many years ago: the experiment has been abandoned and the "minimum guarantee" system introduced with the modification that the amount guaranteed is not fixed as the result of public competition.

The Tree-tax.

17. In Madras and Bombay, where spirit is distilled to a great extent from toddy—the juice of the palm-tree—there is a tree-tax on every tree which is tapped for distillation, as well as a direct tax on the quantity of liquor distilled.

The Contract Still System.

18. A system which may be described as lying in the middle land between the Central Distillery system and the Outstill system, but which is closer to the former than to the latter, is that known as the "Contract Still" system in the Central Provinces. A distillery is maintained by the Government, and any approved person is allowed to set up a still of a known capacity in it, being required to manufacture under a limited supervision by the excise officers, and to pay a fee, proportioned to the capacity of the still, for each day it is used. The right of sale in the area supplied from a contract still is disposed of separately in the same manner as under the Central Distillery system of the Central Provinces.

19. In one small tahsil in the Punjab a system, bearing a great resemblance to the Contract Still of the Central Provinces, has just been introduced: A full description of this with the reasons for the step, is given in extract (14) of Appendix D. The right to manufacture spirits for the tahsil has been sold to a monopolist for a fixed sum, which entitles him to manufacture a certain quantity of spirit—the quantity estimated as the consumption of the area—licit and illicit—in the last few years: for any liquor distilled in excess of that quantity he will be required to pay a fee for each time the still is used. The right of sale is disposed of separately in the manner usual in the Punjab.

The Farming System.

20. Under all the systems in group B, mentioned in paragraph 3, the right of manufacture and of sale are disposed of together. Originally an unrestricted farming system prevailed in India, and the monopoly of manufacture and sale in a certain area was granted in return for the payment of a lump sum, the monopolist being allowed to manufacture how and where he pleased, to open as many shops in any location he desired, and to sell at such prices as he chose. This system does not now exist, and has not existed for many years, in any part of British India.

21. Wherever the farming system is now in force in British India the number and location of the shops and stills is fixed before the contract is disposed of, and the right to manufacture and sell liquor in a defined area is sold by auction or by public tender: sometimes maxima and minima retail selling prices are fixed: in some places also the strength of the spirit which may be manufactured is defined and the amount manufactured and the consumption are recorded. This system is in force in some districts of the North-Western Provinces and Oudh, in a few districts of Madras, and in still fewer districts in Bombay, in which last it is known as the "outstill" system.

The Outstill System.

22. Next comes the Outstill system properly so called. The difference between this and the Farming system, described in the preceding paragraph, is that each still, usually with one shop only attached, but sometimes a slightly larger number, is disposed of separately. The

right to manufacture at the outstill and to sell the spirit there manufactured is sold by auction to the highest bidder. And in the original form of this system the control over the monopolist is confined to ensuring that he manufactures and sells only at the places mentioned in his contract. This system is in force in Assam, Burma, and part of the North-Western Provinces and Oudh, and till recently it was the system which prevailed most extensively in Lower Bengal.

23. But wherever it is still considered necessary to maintain the outstill system, the attempt is being made to subject the licensee to greater restriction and more control than exists in the simplest form of the system. A description of the more important of the measures designed to effect this will be found in Chapter X of the Report of the Bengal Excise Commission: they are chiefly the limitation of the capacity of the fermenting vats and stills and of their total annual outturn, the regulation of the strength of liquor manufactured, and the enforcement of minima retail prices. In Bengal this regulated system is being annually extended, and the number of places in which the less satisfactory system described in the last paragraph prevails will be gradually reduced until it disappears altogether. The other Governments, in whose jurisdiction the outstill system is still a necessity, are also considering the possibility of introducing similar improvements. The outstill system in force in two tahsils of the Kangra district in the Punjab is of this regulated kind rather than of that described in the preceding paragraph.

APPENDIX H.

Sketch of the History of Excise Administration.

1. On the subject of excise before the days of British rule the information is scanty. But there is enough to show both that the habit of drinking, and even excessive drinking, was not unknown, and that the native rulers realised revenue from excise. It would serve no useful purpose to go deeply into the history of the pre-British period, but one extract is given which is in point. It is from a translation from the *Tarikh-i-Firuz Shah* (History of the reign of the Emperor Firuz Shah), published in Volume XXXIX of the Journal of the Asiatic Society.

* * * * * * * *

"After several days' and nights' deliberation the conclusion arrived at by these councillors was, that the cause of the revolts was comprised in four things,

* * * * * * * *

Secondly, wine, for people are in the habit of having parties for the purpose of wine-drinking when they disclose their most secret thoughts to each other, make confederates and hatch conspiracies;

* * * * * * * *

[Thirdly, with the view of preventing revolts in future, the drinking and the sale of wines were prohibited. Afterwards the Sultan also prohibited *bagui* and hemp (*bhang*), as also gambling. Great exertions were made to carry out the prohibition of the sale of wine and *bagui*, and special wells were constructed to serve as prisons. Drunkards, gamblers, bagui-vendors were driven out of the city into the country, and the enormous taxes which the State had derived from them had to be struck off the revenue books. The Sultan, first of all, gave the order to remove from the social assembly rooms of the palace all decanters, *ma'baris*, the porcelain vessels painted with gold, and the glasses and bottles. All were smashed, and the broken bits were thrown in heaps before the Badáon gate. The bottles of wine were also taken from the assembly-rooms and poured out, and the quantity of wine thus thrown away was so great that pools and puddles were formed as in the rainy season. The Sultan Aláuddin also discontinued his wine assemblies, and he told the Maliks to mount elephants and go to the gates of the city, and into the streets and the districts, the bázárs and sarais, and proclaim that it was his order that no one should drink or sell wine, or have anything to do with wine Decent people gave up wine-drinking as soon as the order was published, but shameless ill-disposed wretches, pimps and panderers, erected stills (*Hind. bhatti*), and distilled spirits from sugar and drank and sold wine in secret; or they filled leather bags outside the town with wine and put them between loads of grass or fuel, or had recourse to other tricks of conveying wine into the city. The spies made strict inquiries, and the guards at the gates and the runners (*barid*) posted there examined every one, and seized the wine and the owners and took them before the palace. It was then ordered to give the wine to the elephants of the Imperial stables to drink; and such as had sold it, or smuggled it into the city,* or had drank any, were beaten with sticks, and fettered, and put into prison, where they were detained for some time. But as the number of the prisoners increased very much, they made wells before the Badáon gate at a place where all people pass by, and into these wells all were thrown that drank or sold wine.]

* Delhi.

"Some from the distress and misery they suffered in the wells died there, while others who were released after a time, came out half-dead, and it took ages for them gradually to recover their health and pull up strength. Many, therefore, through fear of imprisonment abjured the use of wine, and if they were unable to control their appetities they used to go [to the fords] of the Jamna, and the villages ten or twelve *kos* off, and drink it there. In Ghiáspur, however, and Indarpat, and Kilukhari, and the villages four or five *kos*-away, as well as in the sarais outside the town, the sale and purchase of liquor was no longer feasible. It is nevertheless certain that some reckless individuals continued to distil wine at their own houses, and to drink and to sell it, and ultimately suffered disgrace and infamy, and were cast into prison.

"When the prohibition of the use of wine began to press too severely, the Sultan gave orders that if any one distilled spirits privately, and drank the liquor in seclusion, without having a party or assembly and without selling it, the spies were not to interfere with him nor enter his house nor apprehend him."

A tax on spirituous liquors appears among the lists of taxes of the Muhammadan period.

2. This extract and others which could be made from Muhammadan historians show that at times drinking prevailed even among Muhammadans, and that revenue was derived from the taxation of it As to Hindus and the period of Hindu rule, there is similar evidence, for which we may refer to paragraph 7* of the Report of the Bengal Excise Commission, where authorities are quoted to show "that spirits and other intoxicating drinks have been extensively used in India at all times and by all classes," and that the practice was made a source of revenue in Hindu India :—

* "7. *The use of spirits among the ancient Hindus.*—Dr. Rajendralala Mitra, in a very learned and interesting paper contributed by him to the Asiatic Society's Journal, Volume XLII, Part I, for 1873, shows conclusively by a prefusion of instances taken from

Sanscrit literature, ancient and mediæval, that spirits and other intoxicating drinks have been extensively used in India at all times and by all classes. He states indeed that their use had been condemned by moralists and lawgivers, but he proves that rice-spirit was sold and drunk and used in sacrifices in the earliest Vedic times; that the leading characters of the Mahábhárat were addicted to strong drinks; that the Rámáyana frequently notices spirit-drinking with evident approbation; that in the time of Kálidása drinking seems to have been very common not only among men, but even among women of high rank; that the Puránas abounded in descriptions of spirits and of drinking; and that the Tantras afford the most indubitable proofs of a strong attachment on the part of a large section of the Hindus to over-indulgence in spirituous drinks. He also gives descriptions of the different kinds of spirits, of the materials from which they were made, and of the manner of making them, which will be referred to in succeeding parts of this report. He does not, however, write on the question of their being made a source of revenue in Hindu India, and it is understood that he is of opinion that they were not taxed. Other authorities, however, of great weight are of a contrary opinion; but there seems to be no direct evidence on this point beyond the alleged fact that all articles sold in shops were subject to taxation. Now in the Buddhist drama Naga Nunda there is mention of a spirit-shop, and there are similar references by Kálidás and elsewhere noticed by Dr. Rajendralala. There are also many references to the use of spirit in Buddhist works, and it was stringently prohibited in Buddhist scripture. Reference to the subject will be found in Hodgson's Languages, Literature, and Religion of Nepaul and Thibet; in Spence Hardy's Eastern Monachism; in Bishop Bigandet's Life or Legend of Gautama; and in the second volume of Burnouf's Lotus de la Bonne Loi."

Bengal.

3. In Bengal, in the period immediately preceding British rule, the tax on spirits and drugs was for the most part levied, like other taxes, through the agency of the zemindars or tax farmers; and the Bengal Excise Commission recorded their opinion that under that system "it is probable that there was a practically unrestricted system of outstills paying very low rates in many places." In other words, the system which the British Government found universally in force in Bengal was the worst form of the most inefficient system that has ever prevailed in the country. This system was necessarily continued for some time under British rule: under it the price of spirit was less than it has ever been anywhere in Bengal since the modern excise system was introduced in 1790, and complaints were then rife about the spread of drunkenness among the lower classes of the people.

4. In 1790 the Bengal Government determined, on moral grounds, to resume from the zemindars the right of collecting duties on spirits and drugs, the immoderate use of spirituous liquors and drugs, "which had become prevalent among many of the lower orders of people owing to the very inconsiderable price at which they were manufactured and sold previous to 1790," being stated in the preamble of one of the Regulations as a reason for the new rules. This was the first step taken in the direction of reform, and the ground then gained has never been lost, as the number of shops has since that date been always limited by Government and not left to be settled as caprice or the cupidity of individual land-owners dictated. The Regulations issued between 1790 and 1800 prohibited the levying of a tax on the manufacture or sale of liquors except on the part of Government, and manufacture or sale without a license from the Collector: a daily tax was levied on each still, and the officials were instructed to reduce as much as possible the number of licenses, and to fix on stills the highest rates which could be levied without operating as a prohibition. The system thus introduced was the outstill system of paragraph 22 of Appendix G: each license was for one still only.

5. In 1813 an attempt was made to introduce central distilleries in large towns, outstill licenses being prohibited within eight miles of any such distillery. Twenty-one central distilleries were opened; but after a few years' experience the opinion was formed that the measure had not in general been productive of the advantages expected to be derived from it, and the distilleries were closed in all districts except five.

6. After 1824 the farming system, with apparently the restrictions mentioned in paragraph 21 of Appendix G more or less strictly enforced, was tried, and the system was extended to nearly the whole province.

7. This in its turn was found to be open to objection, to lead to an encouragement of consumption, and to involve a sacrifice of revenue, by which the farmer alone benefited; and from 1840 changes were introduced which resulted in the general re-introduction of the outstill system except in a few places where central distilleries were continued.

8. In 1856, by Act XXI of that year, the Excise Law of Lower Bengal and the North-Western Provinces was consolidated and amended. The manufacture of spirit after the English method was confined to duly licensed distilleries, and the rate of duty on such spirit was fixed at one rupee a gallon: the customs duty on imported spirit was then R1-8 a gallon. Collectors were to issue licenses to any person for the manufacture of country spirit: they were also authorised to establish distilleries for the manufacture of country spirit and to fix

limits within which no liquor, except that manufactured at such distillery, should be sold, and no stills established or worked. There is no mention in the Act of the levy of a fixed rate of duty per gallon on the produce of such distilleries; the Boards of Revenue were merely given a general power to prescribe the conditions on which spirits might be manufactured at them. The levy of a tax or duty on licenses for retail sale was prescribed, and generally wide powers were given for the restriction and taxation of the trade in spirits and drugs.

9. In 1859 the Government of India suggested to all Local Governments the expediency, on moral and fiscal grounds, of extending the Central Distillery system, with a fixed rate of duty per gallon, to many populous localities, if not universally. The Bengal Government adopted this view, thinking that the measure would render it possible to increase the *rate* of tax and discourage consumption. The system was accordingly introduced almost universally throughout the province in the next few years, the objections of local officials that in many places the system could not be worked successfully being overruled.

10. Before the end of the decade numerous objections to this wholesale measure were forced on the attention of the Government, and in 1874 several memorials praying that steps might be taken to counteract the growing increase of drinking and drunkenness were received. The objections to the universal adoption of central distilleries were so strong that it was decided to re-introduce outstills in certain places; from 1871 steps in this direction were taken, and after 1877 the reaction was carried to very great lengths, and outstills again became the general rule, central distilleries being the exception.

11. A few years' experience of this system proved that while it was not open to the objection of forcing the people to illicit practices, it was open to that of insufficiently discouraging drinking, as, in some cases, it admitted of liquor being sold at very low rates. This consideration led to the appointment of the Bengal Excise Commission, and since the Report of that Commission was received the Government has been engaged in correcting the evils arising from the excessive reaction in favour of the outstill system: the Central Distillery system is being re-introduced wherever there is a prospect of its being worked with satisfactory results: and the measures for regulating outstills recommended by the Commission are being adopted.

12. This brief notice of Bengal is sufficient to show that since 1790, when the worst conceivable system existed, having been taken over from the previous Native Government, attempts have been continually made to introduce the sounder and more scientific practice of levying a fixed duty on each gallon of spirit, and that the errors committed have generally been the introduction of reforms in too great haste, and the consequent reaction and reversion to stricter systems which invariably followed. The question of the comparative merits of the central distillery and the outstill in particular localities is one on which there may be, and is, great difference of opinion, because their relative advantages cannot be tested by figures. The danger of the immediate future is that the reaction against the outstill system may now be carried too far. But one branch of the excise question refers to the number of shops, and the rates of duty. If the number of shops has not been increased, and the rates of duty not lowered, still more if the number of shops has been reduced and the rate of duty raised wherever a fixed duty is levied, it will be clear that in these respects at least there has been no relaxation in the restrictions on drinking.

13. The number of shops for the sale of all kinds of liquor and drugs are shown in the following table for each year since 1870:—

	Distilled liquor, of all kinds.	Drugs.	Tari.	Pachwai.
1870-71	8,193	15,565	21,670	1,687
1871-72	8,937	16,615	21,689	1,815
1872-73	7,271	17,119	22,351	1,844
1873-74	6,812	10,975	22,873	2,006
1874-75	6,152	9,240	19,424	1,863
1875-76	5,294	7,424	19,265	1,661
1876-77	5,183	7,092	18,844	1,677
1877-78	5,267	7,248	19,077	1,717
1878-79	6,751	6,999	19,048	1,739
1879-80	6,878	6,877	21,579	2,066
1880-81	7,369	7,[illegible]45	25,563	2,034
1881-82	6,874	6,796	30,268	2,135
1882-83	5,634	6,199	30,311	2,159
1883-84	5,740	6,513	20,138	2,259
1884-85	5,502	6,291	19,5[illegible]7	2,168
1885-86	5,298	6,005	19,555	2,162
1886-87	5,3[illegible]0	5,922	19,471	2,195
1887-88	5,112	6,059	19,051	2,157
1888-89	4,539	6,092	18,167	2,203

14. From the above it will be seen that there has been on the whole a decrease in the number of shops for the sale of distilled liquor—the shops for the sale of Central Distillery spirit, outstill spirit, spirit manufactured after the European methods, and foreign imported spirit being shown together,—and that since 1880 the decrease has been steadily progressive: the number in 1887-88 was 4,539 against 7,369 in 1880 and 8,937 in 1871.

15. It has not been considered necessary to reduce, in the same degree, the number of shops for the sale of the less noxious fermented drinks, tari, and pachwai: the number of shops for the sale of tari appears large, but many of them are for the sale of fresh unfermented toddy, a drink which we should not consider it necessary to subject to any regulations were it not that it ferments in a few hours, and after it has been drawn for 24 hours, contains a considerable percentage of alcohol.

16. The decrease in the number of shops for the sale of drugs has been even more striking than in that of liquor shops, the number being 6,092 in 1888 against 15,565 in 1870 and 17,119 in 1872. The increase in the last two years is apparent only, as it is due to licenses to druggists to sell opium for medicinal purposes having been included in the number of opium shops for the first time in 1887-88; the number of those licenses was 384 in 1887-88 and in 1888-89.

17. The rates of duty vary in the different districts in Bengal. A statement of the variations in the several districts will be found in Appendix F. An examination of that statement will show that it may be broadly stated that in Bengal the rates of duty have been doubled since 1870.

Bombay.

18. The records of the earliest days of the Peshwa's rule in what is now the Bombay Presidency do not show that any revenue was derived by the State from sale of spirits. But there are entries in the accounts of the middle of the eighteenth century showing that taxes were levied on the manufacture and vend of spirits in certain villages and subdivisions; and from the accounts of subsequent years, it appears that in almost every district spirits became by degrees a source of revenue to the Government, or of income to the Peshwa's officers. In some districts the monopoly of manufacture and sale was let in farm; in others—chiefly the districts on the coast, where spirits were considered a necessary of life to the cultivator, and the number of shops was very large—a tree-tax or still-tax and a shop-tax were levied. There is record of total prohibition in two districts only, Poona and Nuggur, and in them the prohibition would appear to have been confined to the two cities only. The revenue derived from spirits by the Peshwa was never large, but it increased steadily till the fall of the dynasty. Drunkenness was a criminal offence, and even moderate drinkers were also punished if their caste rules forbade such indulgence.

19. In the portion of Bombay acquired by the commencement of this century, the tree-tax on date and brab trees in force under the Peshwa's rule was continued, as was also the farm of the monopoly for the sale and manufacture of mowra spirit, toddy spirit being included in the same monopoly. As it was found that the consumption of spirit increased under this system, a daily tax system was introduced in 1808 in Salsette and Surat, under which a tax was levied on each still, the distiller having the right both to manufacture and to sell, as under the Bengal outstill system. Difficulty being encountered in bringing every still under the operation of the law, in 1816 the Central Distillery system was introduced in Salsette (with a duty of four annas a gallon) and in the city of Surat (with a duty of R20 per six maunds of material), while outside the city the farming system was reverted to. The Central Distillery system has been continued at Surat ever since; but in the other places where it was introduced it was abandoned in 1827 in consequence of the expenditure on the numerous distilleries being found to be too great to admit of their continued maintenance.

20. In the territories which were added to Bombay at a later date, the farming system was found in force, except in some of the coast villages of the Southern Concan; and it was continued. Central distilleries were, however, opened in the cities of Ahmedabad and Broach.

21. In 1827, Regulation XXI, which remained in force, supplemented by other laws, till about twelve years ago, was passed. The first measure attempted under that law was the levy, in the tracts of the Northern and Southern Concan, on the coast, of an impost of eight annas a gallon, the right to collect the duty being let in farm. The Bhundarees (hereditary distillers) resisted this by a general strike, and were successful. The impost was abandoned, and from 1829 the Bhundarees were merely required to sell the liquor they distilled at a fixed price to the farmer, who had the monopoly of retail sale. In one of these tracts, Ganjam, a system called the "outhputtee system" sprang up: under it the farmer levied from the Bhundarees a tax which varied according to the number of trees tapped; the Bhundarees had then the right to distil and sell without further restriction.

22. The excise arrangements introduced under Regulation XXI of 1827 stood as follows in 1832 :—

Central distilleries were maintained in the cities of Ahmedabad, Broach and Surat, a fixed duty per gallon being levied.

In districts where cocoanut, brab and date-trees did not grow, and in the portions of the Surat district where these trees grow, the right to manufacture and to sell spirits was farmed, the monopoly including in Surat the right to purchase toddy extracted by the Bhundarees.

In other districts where these trees grew, except the sub-divisions of Ganjam and Barkote, the monopoly of the retail sale of spirits and of the right to purchase spirits manufactured by the Bhundarees was farmed.

In Ganjam the "outhputtee" system above mentioned prevailed. In Barkote a ground-rent on all trees tapped for distillation was levied directly by Government officials.

23. A central distillery was opened at Kaira in 1834-35.

24. From about that year excise questions received more general consideration than before, and in 1837 a Committee was appointed to advise the Government on the steps to be taken to improve the excise administration. The Committee was unable to propose any general scheme which would be an improvement on the farming system, and recommended its continuance with modifications, such as reducing and limiting the number of shops and stills, and the freeing raw toddy from any tax except the ground-rent on the trees. The Government reiterated, and called the attention of all officers to, the principle that any loss of revenue should be cheerfully borne if any means could be devised for restricting the consumption of spirit without encouraging smuggling. Many schemes were brought forward, the grant of the farms to men whose morals and philanthropy were to be the guarantee that they would not force consumption being actually tried; and the general establishment of central distilleries was especially considered: the theoretical soundness of that system was admitted, but it was held that its introduction was impracticable.

25. In 1852 an Act was passed to remove the most prominent defects of the Regulation of 1851, and a general power was given to the Government to introduce any system where local circumstances required special treatment. The Revenue Commissioners were requested to submit a report detailing the arrangements necessary to give effect to this law; and they submitted two reports—the first in 1852 and the second in 1855; they recommended the general continuance of the farming system and framed forms of licenses and passes in which were embodied various restrictions and conditions. The recommendations were accepted by the Government, and the letting of the farms by sub-divisions or districts (the farming system of paragraph 21 of Appendix G) was declared to be preferable to letting them by single stills or shops (the out-still system of paragraphs 22 and 23 of Appendix G). This system was accordingly adopted in most places, though in some the Collectors found it so unsuited to local circumstances that they continued their previous special arrangements.

26. In 1854-55 the central distillery at Kaira was closed. In 1856 distilleries for the manufacture of spirits intended for transport to other districts were opened at Bhandoop and Caranja. In 1857 the Government declared its future policy to be the letting by auction of each shop, with its still, separately. In 1859 the duty at all the central distilleries was raised to one rupee a gallon.

27. In 1864 the Government appointed a Commission to collect information on the subject, to propose a policy having for its primary object the check of intemperance, excise being regarded as a source of revenue to be increased only so far and by such measures as are clearly not calculated to stimulate artificially and by State agency the use of intoxicating liquors and drugs. The place of the Commission was ultimately taken by an officer on special duty, Mr. Bell, who presented his report towards the end of 1869. The discussions thus begun in 1864 lasted several years, and though in the interim Act IX of 1867 was passed to regulate the excise administration of the Town and Island of Bombay, and various improvements were introduced in different districts, the farming system continued to be that generally in force up to 1878. In 1875 or 1876 the discussions began which ultimately resulted in the passing of Act V of 1878. Under that Act and with a separate Abkari Department, the system has been revolutionised, the old farming system abolished nearly everywhere, and the central distillery system, in the form described in paragraph 12 of Appendix G, with high rates of duty varying in each district and which have been increased from time to time, introduced in its place. Reforms are still being vigorously introduced in the Bombay Presidency, and there the general complaint of the people is not that the administration encourages drinking, but that it is too severe in its restrictive measures and enhances the price of liquor to a height which the distillers and the people resent.

28. The following table shows the number of shops in Bombay for a series of years :—

	Distilled Liquor of all kinds.	Toddy.	Drugs.
1874-75	3,832	1,137	...
1875-76	3,819	1,226	...
1876-77	3,876	1,271	...
1877-78	3,738	1,294	1,273
1878-79	1,973	394	1,350
1879-80	3,295	553	1,322
1880-81	3,436	657	1,296
1881-82	3,499	..	1,320
1882-83	3,149	913	1,274
1883-84	3,568	1,201	1,264
1884-85	3,440	1,076	1,292
1885-86	4,667	1,326	1,290
1886-87	3,677	1,241	1,306
1887-88	3,348	1,681	1,295

29. It will be seen that while the number of toddy shops for the sale of fresh and fermented toddy has increased, and that of drug shops has remained steady, the number of liquor shops has on the whole been decreased.

30. As in Bengal, the rates of duty in Bombay vary in each district. A statement of the progressive increases in the rates we therefore refer to the enclosures of the Bombay Government's letter appended to this Despatch. It will be seen that ever since 1877 the Bombay Government has been steadily raising the rates of duty as circumstances permitted towards that fixed for imported spirits by the Tariff. The increases are of more importance than in Bengal, because the area covered by the Central Distillery system is much larger; in the period for which figures are given nearly the whole of the Presidency has been brought under that system, and the Farming system abolished.

PUNJAB.

31. In the Punjab during the Sikh times there was no regular Excise system. There was nothing resembling still-head duty, but a duty was levied in many places in the shape of license fees. In rural circles there were no licensed monopolies for the sale of liquors, and any one who wished could distil liquor at his own house without let or hindrance. For minor shops no duty was levied; but in large cities an annual fee was levied for distillation and sale. For these fees there was no fixed scale; they were fixed and levied by the local officials. The Sikh Chiefs were allowed to distil liquor in their own houses for themselves and their dependants and were not required to pay any duty or to obtain permission even at the larger stations. In 1848 the Resident at Lahore issued general orders requiring the sale by auction of the excise contracts, and for some years after the annexation of the Province, the Farming system was in force throughout it. In 1862, 1863, and 1864 the Central Distillery system was introduced in every district, and has, with the slight exceptions noticed in the next sentence, been continued ever since, the rates of duty being raised from time to time, till now the rates are higher than in any other province—so high that there exists in the Punjab a very considerable amount of illicit distillation, which now forms the main difficulty of excise administration in that province. The exceptions mentioned are a small portion of the Kangra district, in which a regulated outstill system has been in force since 1884, and one tahsil of the Gurgaon district, where the system described in paragraph 19 of Appendix G has this year been brought into force.

32. The following are the numbers of shops in the Punjab in each year since 1870:—

	Distilled Liquor of all kinds.	Drugs.
1870-71	1,042	463
1871-72	1,048	560
1872-73	1,110	576
1873-74	1,061	728
1874-75	1,126	1,093
1875-76	1,142	1,902
1876-77	1,215	1,764
1877-78	1,249	1,850
1878-79	1,253	2,111
1879-80	1,349	2,150
1880-81	1,452	2,111
1881-82	1,591	2,059
1882-83	1,540	2,081
1883-84	1,535	2,157
1884-85	1,624	2,120
1885-86	1,680	2,095
1886-87	1,723	2,220
1887-88	1,947	3,500
1888-89	1,904	3,639

33. The increase in 1887-88 and the following year is apparent only, as previous to that year it had been the custom in many districts to include in the returns the number of leases only, although some of them might include more than one shop. In that year instructions were issued to ensure that the returns showed correctly the number of separate shops. Nevertheless, on the whole, in this province the number of shops has increased. The explanation of this is that the central distillery system with very high rates of duties prevails throughout the Punjab: illicit distillation consequently prevails in that province to a very great extent, and is probably more rife than in any other Province in India. The increase in the number of shops has been allowed as one of the means employed in attempting to cope with the evil. In numerous passages in the Excise Reports of past years, the reason assigned for the establishment of new shops is that just mentioned. There is no doubt that the maintenance of the strict system and high rate of taxation in the Punjab necessitates the grant of licenses for a larger number of shops than would otherwise be required.

34. On the introduction of the central distillery system into the Punjab in 1862 the rates of still-head duty were fixed at—

R2 per gallon for spirit of the strength of London proof.
R1-8 " " " 25° under proof.

In 1863 these rates were raised to—

R2-8 per gallon for spirit of the strength of London proof.
R2 " " " " 25° under proof.
R1-8 " " " " 50° " "

In 1865 the rates were increased in the Rawal Pindi and Multan Divisions and the Hazara Districts to—

R3 per gallon for spirit of the strength of London proof.
R2-8 " " " " 25° under proof.
R2 " " " " 50° " "

In 1877 these higher rates were extended to the whole province with the exception of the Umballa and Hissar Divisions, which adjoin the North-West Provinces. There has been no change since. The levy of license fees for sale in addition to the still-head duty raises the total taxation of country liquor per gallon to a very high figure in the Punjab.

MADRAS.

35. In a minute by Sir Thomas Munro, dated 1807, in which he discussed the respective merits of the farming and the outstill systems, it is stated that arrack "has for ages been manufactured and sold in all places subject to no other restraint than that of taxation."

36. When the territories in Madras came under British administration the system found in force was the farming system, apparently quite unrestricted, the farmer having merely to pay his yearly rent and being left free to manufacture as he pleased and to establish shops in such numbers and in such places as he thought desirable.

37. The farming system was continued by the early British administrators. It is not clear how soon restrictions as to the number of shops, and in other respects, began to be

imposed, but in the early years of this century considerable discussion took place regarding excise regulations. In 1803 the question arose whether the Bengal system of licensing and taxing each still separately was not preferable to the farming system, and whether the direct management of the revenue would not be preferable to either of those systems, involving, as they did, the letting in farm of the revenues. The Board of Revenue and the Government of Madras considered that the objections based on general principles to farming the revenues did not apply "to the renting, as in the present case under restrictions an article of luxury by no means necessary, nay even detrimental, to the public weal." It was declared that the object held in view was "to restrain and regulate" the consumption of liquor, and the opinion was expressed that the health and good order of the people, which were objects of far more importance than the augmentation of revenue, would be more surely promoted by the farming than by the outstill system. The result of the discussions was the passing of Regulation No. I of 1808. It provided that the exclusive privilege of manufacturing and selling arrack should be farmed in each district, and that the places at which distillation and sale might take place should be determined by the Collector. The separate licensing of each still was also authorised as an alternative; and Collectors were recommended by executive instructions to try both plans in different parts of their districts. The second plan, the outstill system, was tried in a few districts but soon discontinued, and in 1815 the farming system, restricted and regulated according to the directions in the Regulation, was in force throughout the Presidency except in the town of Madras, where a special system of direct management was maintained.

38. Regulation I of 1820 amended the law by authorising the treatment of toddy and other fermented liquors in the same way as spirits by allowing Collectors to retain the manufacture and sale under direct management, where that was deemed preferable to farming, by providing penalties for breaches of the rules, and by giving more extensive powers to the Board of Revenue to frame rules for the regulation of sale and for all details of management and control.

39. This law remained in force for over forty years, and under it the farming system was universal with the exception of the town of Madras, regarding which a special Act was passed in 1852. In 1841 proposals to raise the rates of taxation were discussed but ultimately abandoned, district officers being merely enjoined to enforce strictly the prescribed minimum retail prices.

40. In 1864, Act III of that year was substituted as the Excise Law of Madras. The two main alterations were the grant of power to levy an excise duty on the quantity of liquor manufactured instead of an annual payment for the farm, and the reservation of the right to suppress the home manufacture of fermented toddy where that privilege was likely to be used as a cloak for illicit sales or distillation.

41. In 1869 the power conferred by the Act of 1864 was brought into operation in one district, and the monopoly of Ganjam was given to a contractor with the condition that he should pay a fixed duty on every gallon issued. This system was continued in Ganjam and extended to four other districts three years later. In the later contracts for these five districts the condition known as that of a "minimum guarantee" appears, at first assuming the form that if the duty realised did not reach a certain sum the Government should have a right to cancel the contract, and subsequently in the form in which it was afterwards adopted in Bombay, namely, that the monopolist undertook to pay a certain minimum sum as duty, even though the issues were of a quantity on which a smaller duty was payable.

42. In 1874, an officer was placed on duty to prepare a complete report regarding excise matters and to make recommendations for the improvement of the existing system. In 1875 the system just described was further extended to about half the districts of the province (the spirit monoply being at the same time separated from that for fermented toddy), and it was further extended up to 1884. In this period it was found that illicit distillation prevailed, and that, owing to the absence of competition and the concentration of the business in the hands of a few rich firms and to the contractors being entrusted with all the preventive arrangements, the system was not a great success, and was open to improvement in several important respects. A Committee was appointed to report on Excise in 1884, and the subsequent excise measures in Madras have been based on the recommendations of that Committee.

43. From 1st October 1884 the system last described gave place in every district in which it was in force except one to that described in paragraph 11 of Appendix G, under which the monopoly of manufacture was let separately from that of sale, the former being granted on condition of payment of a fixed duty per gallon and that liquor should be supplied to the shops at a fixed maximum rate, and the right of sale being given on payment of a fixed fee per shop, or number of shops, or on payment of a fee determined by auction. After a

short trial this gave way to the system described in paragraph 8 of Appendix G under which no monopoly of manufacture is established. The law was amended by the enactment of Act I of 1886. Under the powers taken by it a Commissioner of Abkari was appointed, and reforms have ever since been vigorously pushed, the general tendency being to extend the system last mentioned.

44. The following table shows the number of shops in Madras in each year from 1878:—

	Distilled Liquor of all kinds.	Toddy.	Drugs.
1875-76	20,968	19,761	...
1876 77	17,205	20,683	...
1877-78	13,923	19,615	...
1878-79	16,755	18,844	...
1879-80	16,293	16,326	...
1880-81	15,321	16,854	1,238
1881-82	16,559	18,540	1,026
1882-83	18,072	18 231	1,098
1883-84	17,870	18 727	1,117
1884-85	19,970	19.569	1,107
1885-86	22,201	14,214	1,073
1886-87	27,566	15,933	1,175
1887-88	21,021	22,549	1,171

45. The rates of duty in Madras also, as in Bengal and Bombay, vary in different districts. Moreover, in that Presidency the change of system which took place in 1884 renders deceptive a comparison of the fixed rates after that date with those before it; because before 1884 no separate licensee's fees were levied in addition to the still-head duty. The comparison in that province must, therefore, be of the total incidence per gallon of the fixed duty and license fees combined. The information is given in the enclosures of the Madras letter appended. It will be seen that the incidence has considerably increased.

North-Western Provinces and Oudh.

46. The early history of excise in the North-Western Provinces is the same as that in Bengal, the two Provinces being under the same Administration till after 1832. The farming system, which was found in operation when the territories came under British rule, was continued, restrictions in the number of shops, and in regard to other matters, being introduced and made more stringent from time to time. Between 1813 and 1824 the Central Distillery system was tried and considered to be unsuitable. The "Directions to Revenue Officers," issued in 1838 after the separation of the Province from Bengal, mentioned the Central Distillery system as an alternative to the farming system: Act XXI of 1856 also authorised the establishment of that system; but it was not introduced anywhere. And in 1859 the Local Government, in reply to the reference from the Government of India, opposed the re-introduction of the Central Distillery system on the grounds that it had failed when tried before, and that the existing systems secured as high a duty as could be obtained without forcing consumers to illicit practices or unduly encouraging consumption. The systems then in force in the North-Western Provinces were the licensing of single stills, and also of shops on payment of fees fixed by the Collector; and the farming of manufacture and sale usually for one year for sub-divisions—the farm of a whole district was seldom resorted to—on payment of rents fixed by public tender: Collectors had discretion to resort to auction instead of tenders, but this discretion was seldom used. In the neighbouring Province of Oudh, however, after the confusion which followed the annexation of the Province and the Mutiny had passed away, the Central Distillery system was uniformly adopted from May 1861 in the form in which it still prevails in Northern India: the still-head duty was fixed at R1 for spirit of higher strength than 25° under proof and 12 annas on lower strengths: sales were at first allowed on licenses without fees, but fees were subsequently levied.

47. The views of the North-Western Provinces Government altered in regard to the Central Distillery system, and that system was introduced in nearly the whole of the North-Western Provinces from May 1853. The rates of duty were fixed at 12 annas a gallon for spirit of lower strength than 25° under proof and one rupee for spirits of higher strength: the subsequent changes in the rates of duty will be shown below.

48. The licenses for retail sale were at first sold by auction, and the receipts from this source formed a large part of the Excise Revenue. In 1867-68 an experiment was tried in one district with the object of allowing the number of shops to be fixed by the ordinary ope-

ration of competition instead of the district authorities: in this experiment the still-head duty was relied on as the main part of the tax on liquor: licenses were granted to open shops on payment of a low fixed license fee at any place for which application was made, except that for police purposes two shops were not allowed within 200 yards of each other. The result was that while the number of shops actually opened was somewhat less than the number fixed as the limit in the previous year by the authorities, the receipts from still-head duty rose from R20,000 to R50,000. The inference was that there had been a large sale of illicit spirit on which no duty had been paid under the previous system, and that the effect of unrestricted competition among the shop-keepers when the artificial limitations in their number were removed, was to cause them to sell licit instead of illicit spirit, although as a fact the number of shops was not increased. The next year the Excise Commissioner proposed that this plan should be tried everywhere, and that licenses for shops should be granted at a low fixed fee uniform throughout the Province to all respectable applicants. It was anticipated that the number of shops would increase at first, but that the effect of competition would soon be to reduce the number to that really required for the convenience of the public.

49. These proposals were approved by the Government, but with a modification which deprived them of any value they might have by excluding the factor—free competition—which it was hoped would regulate the number of shops in a more effectual and beneficial manner than the local estimate of the requirements by the Collector was capable of effecting. The modification was the restriction of the number of shops to what it was in the previous year. In the next year 1870-71 a change was made, and the following rule laid down:—

"The Collector will fix the number and locality of the different shops, and determine their letting value according to the advantages possessed by each. It is not intended that they should, as a rule, be put up to public competition; but competition may be resorted to by the Collector and taken into account in determining the sum at which each shall be leased. To work this system effectively careful inquiries will be necessary into the amount of liquor sold, the distribution of the drinking population, the price at which liquor is obtainable, and many other points affecting the profitableness of the several localities."

50. This rule remained in force for many years, but the difficulties in the way of obtaining accurate information of the kind required to work the rule effectively have led to the reversion generally to the practice of putting up the shops to auction.

51. The experience of the working of the Central Distillery system from 1863 to 1870 proved that it had been much too extensively introduced, and that it had been applied in many tracts in which, under the circumstances which existed, its success was almost hopeless. Illicit practices were believed to be largely prevalent in those tracts, and this conclusion was proved to be correct by the comparison of the figures of revenue of the years before and after the farming system was re-introduced in certain districts: large increases in apparent consumption occurred in those places which it was impossible to explain by a sudden and startling change in the habits of the people, and which were explainable only by the existence of illicit practices in previous years.

52. In 1873 the Local Government expressed its conviction "that smuggling or the sale of illicit liquor was going on to a very large extent in several districts," and that in some of them statistics "rendered it probable not only that the illicit sale of liquor existed, but that it was on the increase."

53. In 1863 the only two tracts not brought under the Central Distillery system were the districts of the Jhansi Division which were surrounded by Native States and the mountainous district of Kumaon.

54. After 1871 the Farming or Outstill system was re-introduced successively, for the reasons above indicated, into portions of several other districts, the names of most of which will be found in extract (6) in Appendix C.

55. In 1877 a Committee was appointed to report on excise matters, and in accordance with its recommendations numerous measures were adopted for the improvement of the administration. A selected assistant was placed in charge of excise in each district, and to reduce the temptation to smuggling and the prevalence of malpractices in issuing spirit at the distilleries, the rate of duty was fixed at a uniform rate of one rupee irrespective of strength. The "Modified Distillery System," described in paragraphs 14 and 15 of Appendix G above, was also proposed, and in the following years was tried in some districts; it was, however, found to be a failure and has been abandoned in all but an insignificant area.

56. The number of shops in the North-Western Provinces and Oudh in each year since 1876-77 are given in the following table: figures for early years are not available for Oudh :—

	Distilled Liquor of all kinds.	Tari.	Drugs.
1876-77	7,136	1,472	2,913
1877-78	7,388	1,531	3,552
1878-79	7,730	2,292	3,756
1879-80	8,328	2,623	3,752
1880 81	8,799	3,842	5,276
1881-82	9,019	4,042	5,324
1882-83	9,354	4,084	5,877
1883-84	9,635	4,239	6,000
1884-85	8,627	4 191	5,842
1885-86	8,349	4,102	4,667
1886-87	8,212	4,300	4,943
1887-88	8,112	4,135	4,962

The number of liquor shops is now higher than it was in 1876-77. The number increased from year to year up to 1883 when it amounted to 9,635 : since that year there has been a steady reduction. As in the case of the Punjab, the increase in the earlier years had for its object the diminution of illicit practices. In reviewing the Excise Report for 1876-77, the Lieutenant-Governor expressed the opinion that the number of shops in distillery tracts was quite insufficient, and after noticing the variations in different districts said: "it is impossible to conceive that the taste of the people is as capricious as the allocation of shops by Collectors." In the Excise Commissioner's Report for 1882-83 it was said: "Shops should be so distributed that a man determined to drink may do so without an amount of inconvenience which might stimulate smuggling or illicit distillation, but at the same time, it is not desirable that a Government Department should act the pushing publican and establish shops in every prominent locality." In the same report it was observed that "in most districts we have to combat suspected malpractices rather than a tendency towards an excessive consumption of licit liquor." Thus it will be seen that the increase in the number of shops was made designedly with the object of diminishing the illicit practices which always are more difficult to check under the Central Distillery system than under any other. But the reduction in the rate of duty diminished the temptation to those evils, and this, added to the greater attention paid to the Excise administration by district officers since 1877, has rendered it possible to reduce the number of shops considerably since 1883.

57. The rates of duty have varied as under in the North-Western Provinces and Oudh.

58. In Oudh the rates fixed in 1861 were—

R	a.	
1	0	for strengths higher than 25° U. P.
0	12	" lower " 25° "

In 1862 the latter rates were raised to R2 and R1-8. But in 1863 they were reduced to those of 1861.

In 1876 the Chief Commissioner of Oudh, in reply to a suggestion from the Government of India, expressed his readiness to raise the rate of duty to that in force in the North-Western Provinces, R1-8 a gallon. But as the North-Western Provinces Government in the meantime proposed to reduce the rate for the reasons stated below, and it was desirable to have the same rate in both Provinces, the Oudh rate was altered in 1877 to a uniform rate of one rupee a gallon irrespective of strength at the same time as that rate was adopted in the North-Western Provinces.

59. In the North-Western Provinces the rates fixed in May 1873 were—

R	a.	
1	0	for strengths higher than 25° U. P.
0	8	" lower " 25° "

In October of the same year these rates were raised to R2 and R1.

In 1864 it was thought necessary to fix different rates for spirit distilled from mohwa and from molasses. For the former spirit R1 and 8 annas were fixed; and for the latter R1-8 and 12 annas. In 1866 these rates were raised to R1-8 and 12 annas and R2 and R1 respectively. In 1867 the malpractices connected with the testing of strength led to the abolition of the differential rates for different strengths, and the duty was fixed at a uniform rate of 8 annas for mohwa spirit and one rupee for molasses spirit. In 1869 the rate for both kinds of spirits was raised to R1-4 and in 1870 to R1-8. In 1876, the Local Government, in reply to a suggestion from the Government of India that the duty might be raised, said :—

"There is a strong consensus of opinion that the present rate, so far from being capable of increase, is too high and should be lowered. The still-head duty *plus* license fees falls on undiluted liquor at about R2-8 the gallon; and from the review of the Excise Report for 1873-74 His Excellency in Council will learn that in many districts the competition of illicitly manufactured liquor is on the increase. The loss of revenue is doubtless not wholly due to illicit distillation encouraged by a high rate of duty, for it is probable that much liquor leaves the distillery which pays no duty, and that the revenues are thereby defrauded; but in the eastern part of these Provinces especially, the facilities for the manufacture of native liquor from the mohwa tree are so great that the imposition of any but a light duty must certainly lead to illicit distillation. The best way of raising the excise revenue is still under His Honour's consideration. But in a country in which the means of distillation, whether from molasses or from mohwa, are to hand, and in many parts of which the competition from foreign territory is lively, it is impossible to raise the duty."

In accordance with these views the Government of the North-Western Provinces in 1877 proposed that the rate should be reduced to R1 per gallon on the grounds that "this would greatly diminish the inducement to illicit manufacture:" and that "complaints have been numerous that the present rate of duty in the North-Western Provinces is so high as to have put duty-paid spirits beyond the means of the majority of the drinking classes, and given rise to much smuggling and illicit manufacture."

The Government of India reluctantly sanctioned this measure. It has undoubtedly had a considerable effect in reducing illicit practices in the North-Western Provinces, complaints of which are now less common than formerly. The Government of India has, however, for some time been disposed to think that the rate is too low, and that illicit distillation and smuggling might now, with the more efficient administration which has been secured in consequence of the greater attention paid to excise matters in recent years, be kept in check even if the rate were raised. This view was not for some time pressed on the Local Government because of the known danger in interfering with the discretion of Local Governments in these matters. The Lieutenant-Governor has however recently been requested to consider whether the rate of duty should not now be raised.

APPENDIX K.

THE EXCISE SYSTEM OF BARODA.

Extract from a memorandum by Rao Bahadur Lallubhai Gordhandas.

11. Baroda has declined to furnish the abkari statistics called for by Government. Such as I have been able to collect from various sources will be presented below :—

Baroda.

12. In 1887 there were altogether 445 country spirit shops in the Navsari division, which has an area of 1,940 square miles and a population of 287,549. This gives one liquor shop to 4·36 square miles and 646 inhabitants.

13. The number of country spirit shops in the Surat district in the same year was 305 in an area of 1,662 square miles and a population of 614,198. This gives one shop to 5·45 square miles and 2,014 inhabitants, as against one shop to 4·36 square miles and 646 inhabitants in the neighbouring Gaikwari district of Navsari.

14. Excluding the 58 country spirit shops in the city of Surat, comprised in an area of about 10 square miles containing 109,844 inhabitants, the ratio of the remaining shops to the area and population of the Surat District *minus* the city is one shop to 6·70 square miles and 2,042 inhabitants, as against one shop to 4·36 square miles and 646 inhabitants in the Navsari district of the Baroda State.

15. Statistics of liquor comsumption are available for the four years 1883-84 to 1886-87 for the portion of the Navsari district in which the central distillery and still-head duty system was in force in these years. The average annual consumption for that period comes to 139,551 gallons 25° U. P. in a tract containing 685 square miles, 201 liquor shops, and a population of 191,692. This tract comprises the talukas of Velachha (including Kathor but excluding the Vakal Petha), Kamrej, Palsana, Mahua, Navsari, and Gandevi.

16. The talukas of the Surat Collectorate which adjoin the said tract of Baroda territory are Olpad, Chorasi, Mandvi, Bardoli, Jalalpor, and Chikhli. They have a collective area of 1,291 square miles and a population of 477,730. The average quantity of liquor sold annually at 228 shops in these talukas during the four years 1883-84 to 1886-87 was 205,945 gallons 25° U. P.

17. The consumption of spirit per head of population and the ratios of liquor shops to areas and populations in the above-mentioned parts of the Gaikwar's district of Navsari and of the British district of Surat are shown below :—

	Navsari.	Surat.
Number of square miles to a liquor shop	3·41	5·66
Number of population to a liquor shop	954	2,095
Consumption of liquor 25° U. P. per head of population (drams)	35	21

18. If the city of Surat, like which there is no large city in the Navsari district, is excluded, the comparison would be more unfavourable to Navsari, as will be seen below :—

	Navsari.	Surat.
Number of square miles to a liquor shop	3·41	7·54
Number of population to a liquor shop	954	2,164
Consumption of liquor 25° U. P. per head of population (drams)	35	17

19. There are many more liquor shops in Baroda territory than in British territory within a distance of two miles from the undermentioned frontiers :—

	Liquor shops within two miles of the frontier.	
	British.	Gaikwari.
Eastern frontier of Olpad Taluka	4	7
Eastern and southern frontiers of Chorasi Taluka (including Sachin State under British management)	16	24
Northern Frontier of Jalalpor Taluka	5	17
North-eastern frontier of Chikhli Taluka	2	4
Southern and western frontiers of Bardoli Taluka	12	40
Western and northern frontiers of Mandvi Taluka	8	13
Frontier of the Gaikwar's taluka of Gandevi	17	19
TOTAL	64	124

20. When lists were prepared in 1887 of the British and Gaikwari villages situated within two miles of the frontier between the Viramgam, Sanand, and Daskroi Talukas of the Ahmedabad Collectorate, and the Vadavli, Kadi, Kalol, and Dehgam Talukas of the Kadi district of His Highness the Gaikwar, with a view to stipulate for the non-establishment of liquor shops in any of those villages, it was found that there were 86 villages of the Gaikwar with a population of 40,453, for the supply of whom 17 liquor shops were maintained: while on the British side the total number of villages was 117 with a population of 72,297, with only 10 liquor shops for their supply.

21. The ratios of liquor shops, as they existed in 1887, to areas and populations in some of the talukas of the Baroda district and in the adjacent British talukas are shown in the following table:—

Names of Talukas.	Whether British or Gaikwari.	Area in Square Miles	Population.	Number of Liquor shops.	Average number of square miles to a shop.	Average number of population to a shop.
Choranda	Gaikwari	226	61,805	11	20·54	5 619
Broach and Amod exclusive of Broach City.	British	476	112,921	13	36·61	8,686
Padra	Gaikwari	181	86,705	22	8 23	3,941
Jambusar	British	373	77,772	7	53 28	11,110
Baroda (exclusive of Baroda City).	Gaikwari	309	90,094	19	16 26	4,742
Petlad		270	196,026	50	5 40	3,920
Borsad	British	218	143,321	10	21·80	14 332
Anand		243	154,118	10	24 30	15,412
Nadiad		224	162,256	9	21 89	18,028
Matar		217	78,279	3	72 33	26,093
Jarod	Gaikwari	375	65,522	63	5·95	1,040
Sankheda		177	51,645	9	19 66	5,738
Kalol, including Halol Petha.	British	415	76 522	15	27 67	5,101
Tilakvada	Gaikwari	37	7,529	8	4 62	941
Sankheda Mewas	Under British management.	311	53,214	40	7·77	1,330

22. The Dabhoi and Sinor Talukas of the Baroda district do not march with British territory, and have therefore been omitted in the foregoing statement.

23. The total abkari revenues of each of the districts of Baroda for each of the years 1883-84, 1884-85, 1885-86, and 1886-87, for which information is available, are compared below with the total abkari revenues of each of the British districts in Gujarat for the same period:—

Name of District.	Population.	Revenue for 1883-84.	Revenue for 1884-85.	Revenue for 1885-86.	Revenue for 1886 87.	Incidence per head of population on receipts for 1886-87.
Baroda.		R	R	R	R	R a. p.
Amreli	147,468	3,587	4,023	3,464	6,396	0 0 9
Kadi	988,487	59,930	77,900	69,557	79,557	0 1 3
Baroda	756,807	1,14,993	1.25,576	1,27,555	1,61,215	0 3 5
Navsari	287,549	1,96,315	4,69,479	4,08,359	4,03,803	1 6 6
Total for Baroda	2,180,311	3,74,825	6,76,978	6,08,935	6,50,971	0 4 9
British.						
Ahmedabad	856 324	1,08,764	1,72,269	1,71,693	1,76,134	0 3 3
Kaira	801,800	22,891	24,610	24,622	24,695	0 0 6
Panch Mahals	255,479	26,774	26,703	31,901	36,089	0 2 3
Broach	326,930	1,38,104	1,66,740	1,68,086	1,67,185	0 8 2
Surat	614,198	8,02,529	7,43,062	8,08,107	8,23,251	1 5 5
Total for British Districts	2,857,731	10,99,062	11,33 384	12,04,409	12,27,354	0 6 10

24. Amreli, which lies in Kathiawar, is not comparable with any of the British districts. It is entered here only to show that an increase of abkari revenue has taken place in that part though it is outside of the pale of the influence of the Abkari Department.

25. Taking the revenue of each district for 1883-84 as ₹100, the proportions of the amounts realised in subsequent years are as under :—

	1883-84.	1884-85.	1885-86.	1886-87.
Baroda.				
Amreli	100	112	97	178
Kadi	100	130	116	133
Baroda	100	109	111	140
Navsari	100	234	208	206
British.				
Ahmedabad	100	158	157	162
Kaira	100	108	108	108
Panch Mahals	100	100	119	134
Broach	100	121	122	121
Surat	100	92	101	102
Total for Baroda	100	186	162	173
Total for British Gujrat	100	103	110	112

APPENDIX L.

EXTRACTS SHOWING THE DIFFICULTIES IN WORKING THE CENTRAL DISTILLERY SYSTEM IN MANY PARTS OF INDIA.

(1) *Extract from the Excise Administration Report of Central Provinces for 1872-73.*

Thus the system in force in these provinces continues to be a mixed one, and a consideration of the position and circumstances of most of our districts shows that the sudder distillery system, if carried out in its integrity, must be accompanied by an ever-falling revenue and an ever-advancing element of smuggling and illicit distillation. The provinces are enclosed on all sides either by Native States or by tracts of British territory in which the farming system of abkari management prevails with liquor cheap and everywhere accessible From the facilities for smuggling thus presented by a long stretching boundary of several hundred miles, only five districts are exempt; while as regards illicit distillation, the vast areas of hill, forest, and waste common to many districts, only dotted here and there with scattered hamlets inhabited chiefly by a spirit-drinking population, afford opportunities too great to be resisted. It was to meet circumstances of this character that contract stills were originally introduced and their extension from time to time becomes a necessity with the view of protecting the revenue interests of Government.

(2) *Extract from the Central Provinces Excise Report for 1872-73.*

The difficulties attending the efficient Abkari administration of the Hoshangabad district are no doubt considerable. The district is in the main a narrow valley, the whole northern border stretching for 150 miles along the Narbada, which, easily fordable for several months of the year, alone divides it from the territory of Indore and Bhopal. While on the British side, under the present system, liquor is dear and difficult to procure, across the river in the Native States the supply is free and unrestricted, and at a price so low as to present a temptation almost irresistible to the smuggler. Again, along the whole southern frontier of the district the country is wild and hilly, affording facilities for illicit distillation, so that on all sides the best energies of the district authorities are frustrated by irregular practices which existing establishments are powerless to suppress. It is true that smuggling and illicit distillation are not novel features in the Abkari administration of the district, but this makes it all the more certain that so long as success in these ventures is the rule and detection the exception, the profits are too considerable to cause the trade to be abandoned. A modified system to suit the requirements of the district is the only effectual remedy, and this will be proposed in a report to be shortly submitted to the Chief Commissioner on the general abkari arrangements of the province.

(3) *Extract from the Burma Excise Report for 1870-71.*

"The discontinuance of the distilleries in these two towns and the obligation imposed on the farmers to procure their supplies of spirits from Maulmain have tended much to depreciate the value of these farms, simply because the generality of the people (specially the Chinese) do not like the spirit distilled in Maulmain. At Mergui the Deputy Commissioner states that illicit distillation has increased all over the district, and that a considerable quantity of rum is smuggled from Penang, where it can be obtained at half the rate charged for by the distiller in Maulmain. The central distillery system ever since it was introduced has done more harm than good, and there is no doubt that it will be good policy to re-open the local distilleries."

"He is satisfied from the statements of many experienced officers in the best position to form an opinion on the subject, coupled with the great falling off in the consumption of duty-paid spirits, that illicit distilleries are in full working force, without check or hindrance, throughout the country. If any further proof of the correctness of this view were wanting it is to be found in the fact that within the last few weeks the police, while employed in searching for dacoits in the suburbs of one of our oldest civil stations, Mergui, found a large number of stills actively at work, and seized some 170 jars of illicit spirit. Of the use of licit country spirit, that is, spirit prepared after the native fashion—a weak and comparatively harmless liquor—the natives of this province have hitherto been entirely debarred, though, as shown above, their wants have naturally enough been met by the enterprise of illicit distilleries; while upon those who have scruples or fears regarding the use of illicit spirit, we have forced the consumption of an expensive, ardent spirit procurable at a long distance, and prepared after the European fashion."

(4) *Extract from Burma Excise Report for 1884-85.*

"Rangoon distillery liquor is unpopular, and there can be no doubt that these licenses are made use of to cover the sale of illicit liquor, over the manufacture of which (except in the neighbourhood of Bassein, where there is a special excise officer) there is practically very

little check. The remedy for illicit distillation will probably have to be sought for in the establishment of a system of outstills under the supervision of a special Excise establishment in each district. The experiment of the Bassein distillery has only been a partial success."

(5) *Bengal Excise Report for 1861-62.*

"During the year 1862-63, most districts of het Nuddea, Burdwan, Rajshahye, and Dacca Divisions will be entirely under the fixed-duty system. In the Bhagulpur and Patna Divisions experiments are being made, but the system is by no means so well adapted to the spirit in use in those divisions as it is to that of Lower Bengal, in which the spirit is distilled from molasses, and averages about 25 per cent. below London proof, while that in vogue in Behar is extracted from the mohwa flower, which is produced in every jungle. The spirit itself is extremely weak; it has been proved and found to be as low as 92 per cent. below London proof. Such spirit will not bear transport, and the sudder distilleries from which it is to be supplied must be placed at very short distances from one another, which entails increased expense."

(6) *Extract from Bengal Excise Report for 1886-87.*

One other cause that I have not touched on is that the spirit distilled from the mohwa bears transport to distances very ill, the distillers not having the means of properly securing it from the air. In the sparsely populated country, the distilleries are necessarily at a great distance from each other. It is not that we have an insufficient number of distilleries,—we opened more than we could afford to keep open; it is that the system is unsuited to the requirements of the country, the habits of the people, the quality of the material, and the imperfect mode of manufacture adopted.

If the object of excise be really and truly the suppression of the use of intoxicating drinks, I have no doubt that a persistence in the fixed-duty system will greatly tend thereto; but it must not be forgotten that there is another aspect in which it has to be regarded. If the restriction is so great as to discourage altogether some from indulging, it must also have the effect of all restrictions carried to excess, *i.e.*, giving an impetus to illicit distillation, and there is nothing that has so much set me against the system as the number of persons I have lately seen undergoing imprisonment in the common jail for offences against excise laws.

With the process of manufacture so simple, material close at hand, and owing to the nature of the country, and sympathy of the people, detection so unlikely, it must be difficult to resist the propensity to indulge in what must be regarded by the people as no crime, though illicit.

The general result appears to me to be as bad as ever. In order to see how each of the distilleries had been working, I called for a detailed statement of spirit vendors from each district, showing the quantity of liquor drawn by each shop during a particular quarter, and giving other information. Though little confidence can be placed on some of the figures entered in the statement which I have received, they, I think, establish the general fact that a large number of abkars do regularly work at a loss; but as no man would carry on his trade at a loss for any time, it is evident that the abkars, under shelter of their licenses, defraud Government of a large portion of Excise revenue, either by practising illicit distillation, or by connivance with the distillery darogahs, or both. It may be taken for granted that any man paying monthly duty on less than 12 gallons of liquor made from mohwa can make no profit on the sale of that liquor. These are self-evidient conclusions; but fraud is difficult of detection.

No amount of zeal and energy on the part of the abkari officers can avail against the inherent evils of the sudder distillery system, when this system is applied to a sparsely populated country, and a country where, owing to inundations, all communication is cut off during three months of the year over a large area.

It is an unceasing up-hill struggle, where everybody and everything is against the Government officer.

I have paid great attention to abkari. I have done all I possibly can to make the sudder distillery system answer in this division. Yearly I see the revenue fall off in the regulation and non-regulation districts. I do not believe that a proportionate decrease of drinking takes place. There may be some decrease in the interior, but there is more drinking in the towns. We are sacrificing the revenue to a theory. I am convinced the revenue will go on decreasing.

(7) *Extracts from the Special Report on the Administration of Excise Revenue from Country Spirit in Bengal, 1870.*

Unquestionably the sudder distillery system has not answered the expectations of those who introduced it. The foundation stone of this system is "the levy of the duty on the actual quantity of spirit which passes into consumption." This as a theory is perfect; but

though it may appear a paradox to say so, there is reason to doubt whether in those districts to which the system is least applicable the object above defined was not better secured under the old system. In such districts a very large amount of liquor now goes into consumption which pays no duty whatever. Some of this comes from illicit distillation by unauthorised distillers; a great deal comes out of the sudder distilleries themselves, for no efficient check has been discovered against the concerted action of distiller and distillery mohurrir, whereby the former pays duty on only a portion of the liquor he distils and sells.

It has resulted that the admirable theory that no spirit should be distilled save under supervision, and that all spirit consumed should come under full taxation, has been applied with even ordinary success in large towns or populous districts only; and that, on the other hand, there has been in some districts an increase in the use of ganja and opium and in others an increase in the consumption of tari and pachwai—the latter which is largely brewed for home consumption escaping, when so brewed, all taxation.

(8) *Extract from the Bengal Excise Report for 1870-71.*

From what has been now stated it will readily be perceived how much the successful working of central distilleries depends on the honesty of the Excise establishments in charge of them, and how easily the revenue may be injuriously affected by any collusion between them and the distillers. The closest supervision cannot more than very partially prevent spirits being passed out on payment of a lower rate of duty than should have been levied with reference to their strength, or sometimes without the levy of any duty whatever.

(9) *Extracts from the Bengal Excise Report for 1872-73.*

As already stated, the enhancing of the price of liquor is one of the results of the sudder distillery system. To a certain point this is an advantage; beyond that it is injurious in every sense. His Honour is aware that the Member in charge is no advocate for the universal extension of the sudder distillery system, which has been the result of orders from Government. Mr. Money has always been opposed to the introduction of the system except in towns or thickly populated districts, where means of communications are easy. Everywhere else the system is, in his opinion, a signal failure. Under it illicit distillation thrives without the possibility (regard being had to the tools we work with) of efficient check, while the Government is swindled not only by the illicit distillers, but by its own servants in charge of distilleries, who collude with the shopkeepers. The various modes of appropriating the profits which should go to the public treasury are detailed in paragraph 84 of this report. Answers to the circular order there referred to have come from all the Commissioners and district officers, but no practicable suggestions have been made to remedy the evils pointed out; nor could such be made, for the evils are inseparable from the system itself. Mr. Money would repeat what he has pointed out often before. As a theory, the sudder distillery system is perfect. In practice it fails because its success depends on the honesty and zeal of the distillery establishment and of the mofussil police. We cannot obtain the first. Men who will accept the post of distillery darogah are not generally men of the best classes, and the temptation to cheat the Government is so great owing to the large profits made, and the small chance of detection, that a much higher scale of salary woud probably fail in supplying a sufficient resisting power. As to the police illicit distillation prospers in spite of, or perhaps because of them. If an unusual stir is made by the Collector and Magistrate a few cases come to light, are prosecuted, and then matters revert to their former condition. In towns, however, illicit distillation cannot exist without detection, for the smell of distillation betrays it. In towns also, at least in the sudder station towns, much closer supervision can be exercised by the Collector or his deputy, and the good understanding between the darogah and abkars is not therefore productive of the same effects as in the interior, though even there Government is cheated.

It is only within the last two or three years that district officers generally have given any attention to the excise. As they learn to understand the subject, the evils which are connected with the sudder distillery system force themselves on their notice. More than one officer mentions as a proof of the rascality which is common that many licensed shopkeepers carry on their trade at a loss; that is, that the profit which it is possible for them to make on the small quantity of liquor the distillery books shew them to have taken out, paying duty, would not cover the barest necessary expenses of the business. Mr. Bayley's notice of this fact is referred to in paragraph 61 of this report. There is, of course, but one explanation, namely, that a large quantity of liquor is sold which pays no duty, liquor obtained either from the distillery under an arrangement with the darogah, or from an illicit still. It is impossible to furnish a stronger proof of the weak points of the sudder distillery system than is supplied by the existence of those shops which continue being worked at a loss.

* * , and he now desires to say only a few words regarding an excise revenue on spirits and drugs. He considers that this source of revenue admits of expansion. We have for some years past endeavoured to raise our revenue of liquor by means of a still head duty, and to enable us to do this we have forbidden all distillation except at certain central distilleries which are under supervision. We have lost considerably in revenue, but we felicitate ourselves on having put a stop to excessive drinking. But this measure has been a costly one generally. It has added very much more to the cost of liquor than the tax yields to Government. By compelling persons to distil at one particular place we have established practical monopolies, and have forced people to carry on their manufacture under circumstances of difficulty and restraint. The article is manufactured at a distance from where it is to be consumed. We add therefore the cost of carriage to the cost of manufacture. The spirit universally used in the Central Provinces is distilled from the mohwa flower, and the liquor preferred by the people is a weak liquor; but this weak liquor will not remain good beyond a certain time, and will not bear transport; we have therefore taught the people to make a stronger liquor. Again, the mohwa flower is procurable everywhere, and liquor can be made in a perfectly simple manner, and we have, by artificially raising the price of liquor to so great an extent, given rise to illicit distilling. The system of central distilleries is in itself also costly, and it is believed that Government does not receive even what it should obtain from the still-head duty if it were properly and faithfully levied. All these circumstances point to a modification or relaxation of the strictness of the system of levying an excise duty on liquor solely by a still-head duty on liquor distilled at certain central distilleries. The direction that reform should take is to give permission to manufacture liquor at the place where it is to be consumed, and where circumstances are most favourable to the manufacture taking at the same time for Government the largest revenue that can be obtained.

(10) *Extract from the Bengal Excise Report for 1878-79.*

The sudder distillery system having been found to be defective in many respects and insufficient to meet the varying requirements of every district and of the different parts of some districts, the Board again brought to the notice of Government in 1877-78 the practical difficulties that existed in the satisfactory working of that system. They were authorised to undertake a systematic review of the existing arrangements in each district, fixing the sudder distilleries only at central and populous places with a reasonable radius of supply, and establishing outstills in the rest of the district. Accordingly, in consultation with the local officers, new arrangements have been made, and the outstill system has been either re-introduced or extended in several districts from 1878-79.

(11) *Extract from the Orders of the Local Government on the Excise Administration Report in the North-Western Provinces and Oudh for 1871-72.*

It cannot be doubted that not only is a large quantity of native spirits manufactured in other than Government distilleries, but that also a very large quantity of the liquor made in Government distilleries is passed out of the abkari godown free of duty. Such practices cannot be put an end to with the existing underpaid establishment. * * * *

(12) *Extract from the North-Western Provinces and Oudh Excise Report for 1871-72.*

This is not the place for a lengthy description of the comparative advantages of the two systems, and the question of how to improve upon the distillery system as at present worked in the North-Western Provinces is still under consideration; but I may state that it is admittedly unsuited to parts of the country which are difficult of access, as the districts of the Kumaon Division, and also to districts, such as those of the Jhansi Division, where, owing to the contiguity of independent territory, it is impossible to stop smuggling and a contraband trade.

I may add briefly that, in my opinion, the distillery system should be abandoned, except where it can be worked in its integrity, *i.e.*, by the levy of a duty at a standard rate on the strength of the spirit; and, as owing to the want of intelligence and honesty in the available agency, this appears impossible except at the head-quarters of districts where the supervision is more efficient, I would confine the distillery system to the head-quarters town of each district, and to such radius round it as may be in each case separately determined on.

The reason the distillery system was given up was that the district was supplied with illicit liquor from Native States, or the people crossed the border into them to supply their wants. In fixing the number of shops, therefore, the great facility of getting illicit liquor had to be considered; if the shops were too few the Native States would of course be again largely resorted to.

(13) Extract from the North-Western Provinces and Oudh Excise Report for the year 1874-75.

As regards the existence of illicit distillation and surreptitious abstraction of spirit from the distilleries without paying duty, nearly all officers are prepared to admit some illicit form of trade does exist. Those officers whose districts are conterminous with foreign states declare that the illicit trade of these districts is owing to the facilities for distilling in those states. This is without doubt perfectly true of the Nepal Frontier, Rewah, and the Rajputana States. Nearly all officers deny the possibility of surreptitious abstraction from the distilleries; although native information goes to show this method causes a very heavy loss of revenue, and though some few officers are rash enough to assert there is no such thing as illicit distillation, still the convictions in many districts prove the fact, and the inference is only reasonable that it goes on all over the country.

(14) Extract from the North-Western Provinces and Oudh Excise Administration Report for year ending September 1882.

As to the prevalence of illicit distillation and smuggling under the distillery system, there is ample testimony in the district reports; and the Junior Member thinks it will be convenient to bring them together in a more concentrated form.

In Budaun, for instance, the small amount of licit liquor consumed at a large number of retail shops in that district is noticed by the excise officer. According to their purchases of distillery liquor, the transactions of these shopkeepers must be carried on either at a dead loss or for wholly insignificant return. The real fact, says Mr. Darrah, is that these licenses bring in much more than the distiller cares to acknowledge, the excess sum being paid for the cloak given by his license to sales of illicit liquor. A few gallons are taken from the sudder distillery to keep up appearances, but he is convinced that the liquor mainly sold in outlying villages is that which has paid no duty except to the police and the head contractor. It is true, he continues, that liquor is extensively watered, and in this way partly profits are increased, but water cannot be largely added without lowering the price, whereas the obstacles in the way of working a small illicit still are as nothing in comparison with the profits obtainable. Mr. Stoker writes as follows in regard to illicit distillation in Bareilly :—

"I never knew what it really was until I took charge of Bareilly excise. In addition to free-smuggling from Rampur and the Tarai, the whole district was studded with illicit stills. Not merely in jungles and remote places, but in the middle of villages, in cantonments, and in the city itself was the trade carried on."

The position of the Board in this matter should not be mistaken. It has been proved to demonstration that evasions of the Excise law cannot effectively be stopped under the ordinary or under the modified distillery systems. Their maintenance entails a needless sacrifice of revenue. The money which should decrease the public burdens goes to swell the smuggler's gains. The outstill system, it can hardly be doubted, largely diminishes, if it does not altogether remove, the temptations to illicit manufacture. It substitutes the consumption of duty-paying spirit for liquor which has paid no dues, except in bribes to village or district policemen. Successful evasion of the law cannot but prove demoralising to the smuggling and drinking classes as well as corrupting to the rural and regular police. In advocating the adoption of the outstill system for rural tracts wherein illicit distillation was believed to be prevalent, or whose position on the border of Native States offered ready facilities for smuggling, the Board had only one object, to put down the systematic disregard of law and the systematic plundering of the Government revenue. They desired simply to substitute the consumption of licit for illicit spirits.

In carrying out a policy of this character it was inevitable that misapprehensions should arise, and that the principles of official action should be misinterpreted. But slight reflection should have convinced opponents of the change that neither the Board nor Government were actuated by a desire to increase the Excise revenue at any cost, and without any regard to consequences; and that there was no intention to encourage, or develop habits of drinking, or to supply direct inducements to increased intemperance.

The Board are carefully watching for any evidence in support of the position that the adoption of this system involves an extension of drunkenness. But the Junior Member would deprecate the adoption of hasty conclusions based on inaccurate or insufficient methods of observation. For instance, the mere increase of revenue is not in itself proof that there is a larger consumption of liquor. The change in system was advocated as a means of defeating the smuggler, and there are as yet no sufficient data for estimating the amount of illicit spirits which was sold in the districts in which outstills have been wholly or partially established. There can be no question, however, that this amount was very considerable, for the habits of a people do not change in a few months, whereas bidders for still licenses have at once offered arge additional fees for the right of local manufacture and retail vend.

(15) Extract from the Report of the Excise Commissioner, North-Western Provinces, for 1882-83.

"No less than 153 distilleries were built, and the majority of these were ill-supervised by Tahsildars, who were not made to take much interest in the work, ill-managed by ill-paid mohurrirs who were allowed every facility for fraud, and ill-guarded by two chuprasis who, even if they had been zealous in the interests of Government, were insufficient in number and wanting in discipline for the work entrusted to them."

(16) Extract from a Memorandum by the Financial Commissioner of the Punjab.

". . . . . the outlying distilleries, as a whole, are ill-supervised by Tahsildars, who seldom take much interest in this part of their duties, badly managed by mohurrirs on small pay, who have every opportunity for committing fraud, and insufficiently guarded by two or three ill-paid and undisciplined chuprasis."

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Enclosure of Despatch No. 29 of 1890.

No. 3506, dated 9th July 1889.

From—E. J. SINKINSON, Esq., Offg. Secy. to the Govt. of India, DEPT. OF FINANCE AND COMMERCE,
To—All Local Govts. and Administrations (except Bengal, Bombay, and the N.-W. P. and Oudh).

In continuation of my letter No. 3392, dated the 3rd July 1889, I am directed to forward copies of the Report of the Debate in the House of Commons on the subject of Excise administration in India, and to request that you will submit, for the consideration of the Government of India, any remarks which His Excellency the Governor in Council / His Honour the Lieutenant-Governor / you may desire to make on the statements made and figures quoted in the Debate, so far as they relate to

2. I am also to ask that a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860 may be prepared and forwarded with your reply.

No. 3507, dated 9th July 1889.

From—E. J. SINKINSON, Esq., Offg. Secy. to the Govt. of India, DEPT. OF FINANCE AND COMMERCE,
To—The Secretary to the Government of Bengal, Financial Department.

In continuation of my letter No. 3389, dated the 3rd July 1889, I am directed to forward copies of the Report of the Debate in the House of Commons on the subject of Excise administration in India, and to request that you will submit, for the consideration of the Government of India, any remarks which His Honour the Lieutenant-Governor may desire to make on the statements made and figures quoted, so far as these have reference to Bengal.

2. I am to invite special attention to the following points in the Debate, and to ask that your reply may include remarks or reports regarding them:—

(*a*) The evidence of Mr. Hudson and Mr. Metcalfe quoted by Mr. S. Smith on pages 2 and 3 of the Report of the Debate.

(*b*) The allegation that there has been an increase of drinking in Bengal (pages 2, 3, and 4 of the Report).

(*c*) The statement on page 4 of the Report that the Bengal Government has drawn back from its intention of carrying out the recommendations of the Bengal Excise Commission.

(*d*) The statements on pages 9 and 10 of the Report regarding the establishment of a liquor shop at an annual fair in the district of Backergunge in spite of the remonstrances of the owner of the land on which it was located.

3. I am also to ask that a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860 may be prepared and forwarded with your reply.

No. 3508, dated 9th July 1889.

From—E. J. SINKINSON, Esq., Offg. Secy. to the Govt. of India, DEPT. OF FINANCE AND COMMERCE,
To—The Secretary to the Government of the North-Western Provinces and Oudh, Financial Dept.

In continuation of my letter No. 3391, dated the 3rd July 1889, I am directed to forward copies of the Report of the Debate in the House of

Commons on the subject of Excise administration in India, and to request that you will submit, for the consideration of the Government of India, any remarks which His Honour the Lieutenant-Governor may desire to make on the statements made and figures quoted, so far as these have reference to the North-Western Provinces and Oudh.

2. I am to invite special attention to the following points in the Debate:—

(*a*) Mr. Caine's description of an opium den in Lucknow.

(*b*) The statements on pages 10 and 11 of the Report regarding the number of shops in Etawah, Etah, Muttra, and Sitapur, and regarding the license fees at Benares.

In connection with (*a*), a report should be submitted showing the number of opium shops in Lucknow, the fees levied, the conditions of the licenses, and the amount of opium consumed, and stating whether opium *smoking* is a common practice in the North-Western Provinces and Oudh.

3. I am also to ask that a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860 may be prepared and forwarded with your reply.

No. 3509, dated 9th July 1889.

From—E. J. SINKINSON, Esq., Offg. Secy. to the Govt. of India, DEPT. OF FINANCE AND COMMERCE,
To—The Secretary to the Government of Bombay, Financial Department.

In continuation of my letter No. 3390, dated the 3rd July 1889, I am directed to forward copies of the Report of the Debate in the House of Commons on the subject of Excise administration in India, and to request that you will submit, for the consideration of the Government of India, any remarks which His Excellency the Governor in Council may desire to make on the statements made and figures quoted, so far as these have reference to Bombay.

2. I am to invite special attention to the following points in the Debate, and to ask that your reply may include remarks or reports regarding them:—

(*a*) The allegations of Mr. S. Smith on page 3 of the Report of the Debate regarding the effect of the guaranteed minimum duty system.

(*b*) The assertion on page 8 of the Report that illicit distillation has been entirely stopped in Bombay.

(*c*) The allegations on page 8 of the Report that the consumption of liquor in Bombay has increased.

(*d*) Mr. Caine's remarks on pages 8 and 9 of the Report regarding the increase of revenue in Bombay from (1) foreign liquor, (2) country spirit, and (3) drugs.

(*e*) The statements on page 10 of the Report regarding the number of liquor shops in Ahmedabad.

3. I am also to ask that a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860 may be prepared and forwarded with your reply.

No. E. $\frac{3-A}{4}$-13, dated 28th November 1889.

From—H. J. S. COTTON, Esq., Offg. Secy. to the Govt. of Bengal, Financial Department,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 3507, dated 9th July 1889, forwarding copies of the Report of the Debate in the House of Commons on the 30th April

1889, on the subject of Excise administration in India, and inviting the remarks of the Lieutenant-Governor on the statements made and figures quoted so far as they have reference to Bengal.

2. A copy of the papers was transmitted to the Board of Revenue and the Commissioner of Excise, and the observations recorded by the Board are annexed to this report.

3. A careful retrospect of the history of the Excise administration in these Provinces was furnished to the Government of India with my letter No. E. $\frac{10}{2}$ 7, dated 19th February 1889, and it appears unnecessary to repeat what is there stated. As, however, the strictures on the Excise administration in India, contained in the speeches of Mr. Samuel Smith and Mr. Caine, have special reference to Bengal, and the resolution which was carried by a majority in the House of Commons is based upon information supplied to the House by these gentlemen, the Lieutenant-Governor deems it only just to himself and the Revenue administration of Bengal to avail himself of this opportunity to comment somewhat fully upon the criticism so presented to Parliament. He believes that in many important particulars the House of Commons was materially misinformed in that debate, and he cannot resist the conviction that the Honourable Members who moved and seconded the vote of censure must have themselves also been misled in regard to some of the questions under discussion.

4. In order to avoid misconception, I am to say at the outset that the Lieutenant-Governor is aware that in the reaction which ensued in 1877, when the sudder distillery system was condemned and the outstill system substituted in its place, there was a considerable increase in the consumption of liquor. The price of liquor was cheapened and other harmful results ensued. The Government of that day, however, took steps to remedy the evil. From the year 1880 the number of outstills was steadily reduced, and in December 1883 the Bengal Excise Commission was appointed to enquire into the working of the outstill system. This Commission collected an immense amount of evidence, and its report is of the highest value. Mr. Smith, in his speech to the House of Commons, refers to this evidence, and especially to the statements of the late Babu Keshub Chunder Sen and of Messrs. Hudson and Metcalfe, and bases thereon the argument that there is a rapid spread of the consumption of intoxicating liquors in Bengal. Mr. Caine, speaking with more recent knowledge, is more cautious in his remarks on this point: but the whole tenor of his criticism is to the effect that the consumption of liquor is still increasing, and that it is the object of Government to stimulate the sale of liquor to the uttermost. The one statement is as unfounded as the other. It has never been the object of the Government to stimulate the sale of liquor, and the consumption of liquor is not now, and for some years past has not been, increasing in Bengal. I am to invite attention to the fact that Mr. Smith's argument is adduced from evidence recorded more than five years ago, and contains no recognition of the material changes which were made in Excise administration in consequence of the Commission's report. Moreover, out of a mass of evidence taken on both sides of the question, Mr. Smith has fallen back on one side only. And although it is true that Messrs. Hudson and Metcalfe, in their evidence before the Commission, attributed the spread of drunkenness to cheap liquor, they seem to have overlooked the other causes mentioned by the Commission, which have more largely contributed to the same result, and which no improvement in Excise administration can rectify. The verdict of the Commission was that there had undoubtedly been an increase in the consumption of intoxicating articles. At the same time their deliberate opinion was that "the primary cause of the increase" should be assigned "to the effect of social, moral, and religious changes in relaxing the restrictions which at a former period had kept large classes from indulging in spirituous liquors, and in preparing these classes to take advantage of all opportunities for increased drinking afforded to them, either by their own improved circumstances or by changes in the Excise system." It is not the case, as Mr. Hudson thought, that shops had multiplied: the very reverse indeed is the fact:* but even if the fact were true, it seems to the Lieutenant-Governor that it would have been fairer towards Government to quote to the House of Commons, not one-sided evidence of this nature, but the deliberate conclusions of the Commission which had considered the whole of the evidence and had been appointed to enquire into this very subject.

Year.	No of liquor shops (distillery shops and outstills).
1864-65	9,913
1870-71	6,672
1887-88	4,014
1888-89	4,044
1889-90	3,628

5. I am to repeat that the evidence upon which Mr. Smith relies in his condemnation of the present policy of the Government is five years old. It was upon that evidence that the House of Commons passed a resolution that the "increased facilities for drinking produce a steadily increasing consumption, and spread misery and ruin among the industrial classes of

India, calling for immediate action on the part of the Government of India with a view to their abatement." Mr. Caine declared: "The worst and rottenest Excise system in the civilized world is that of India; the worst and rottenest of the various systems of India is that of Bengal." The Lieutenant-Governor has searched through the record of the Debate to see if there was any evidence before the House which would support the censure of Honourable Members and of the House of Commons in respect of the policy of the Bengal Government at any date subsequent to the receipt of the report of the Excise Commission. But he has found no trace of such evidence: and he ventures to submit that accurate information of what has lately been done in Bengal, since the receipt of the Commission's Report, would have had more immediate application to the subject under discussion than any statements made several years ago before the Members of that Commission. The definite charge brought against the Government of Bengal in April 1889 is that drinking in Bengal is on the increase. The actual facts are as follows:—The orders of Government on the report of the Excise Commission were passed on the 10th March 1886. The reforms then inaugurated could only be partially introduced in 1886-87, but they were more extensively adopted in the two following years. The following is the consumption of distillery liquor in the past three years:—

	Gallons.
1886-87	1,129 056
1887-88	1,087,876
1888-89	1,057,119

During this period not only has the area of the distillery system been extended, but outstills have been restricted. Although the actual production of outstills cannot be precisely stated, both their numbers and capacity have been materially reduced as follows:—

	Number of outstills.	Liquid capacity of stills in gallons.
1886-87	3,596	111,538
1887-88	3,560	74,788
1888-89	3,414	62,368

Active measures have also been taken to reduce production by limiting the number and capacity of fermenting vats, by regulating the size of stills according to ascertained local demand, and by ensuring better supervision through well-organised establishments. The returns of the current year, when they come to be submitted, will undoubtedly show a further reduction. It is not true therefore that the consumption of liquor in Bengal is increasing: on the contrary it is decreasing: and whatever may have been the case in Bengal during the years immediately antecedent to the appointment of the Bengal Excise Commission, the Lieutenant-Governor appeals to the statistics now furnished as proof, which it is impossible to gainsay, that from the date of the orders of Government upon the report of that Commission, the amount of drinking in Bengal has materially diminished.

6. Sir Steuart Bayley has read with considerable concern and regret the statement in Mr. Smith's speech that the Bengal Government has drawn back from its intention of carrying out the recommendations of the Bengal Excise Commission. The Honourable Member spoke as follows:—

"The Bengal Commission reported in favour of a reversal of the outstill policy, and an attempt at reversal was made for a year or two; but as the revenue straightway fell off by 10 lakhs, the Government did not like it, and they gradually reverted to the old system, 50 outstills at a time being licensed in spite of the vehement protest of the native population, and we have to-day the abominable outstill system going on in spite of the unanimous protests of natives and Europeans."

7. The Lieutenant-Governor apprehends that the Honourable Member is not really aware of the action which has been taken in Bengal on the Report of the Commission, and that the official papers on the subject were not before him when he made these remarks. They grievously misrepresent the policy of Sir Steuart Bayley's Government. It is no exaggeration to say that far from going back on the intention once avowed, the efforts of the Lieutenant-Governor, and of the Excise authorities in Bengal, have been devoted honestly, strenuously, and persistently to giving effect to the recommendations of the Excise Commission. I am to point out also that Mr. Smith is in error in supposing that the Commission reported in favour of a reversal of the outstill policy. What they did was to recommend the introduction of the central distillery system into a few large towns, and the adoption of a regulated outstill system in the rest of the Province. The recommendations of the Commission may be summarised as follows:—

(1) That central distilleries should be re-established in the cities of Patna, Gya, Arrah, Chupra, Bettiah, Mozufferpore, Durbhunga, Monghyr, Bhagulpore, Moorshedabad, Burdwan and Dacca.

(2) That the outstill system should be continued elsewhere, but that in each district a maximum aggregate capacity for all outstills should be fixed, and that the number of outstills and the size of each still should be determined with reference to the maximum aggregate.

(3) That the upset price of each still should be proportionate to its capacity, and should be calculated on the basis of the duty (at a rate fixed by Government) which could be levied on its outturn at a given strength.

(4) That the aggregate capacity of the fermenting vats allowed to each still should also be fixed.

(5) That a minimum price should be fixed for the cheapest sort of liquor.

(6) That excise establishments should be reconstituted on a more liberal scale.

8. The principles so laid down were accepted by Government, and the elaborate enclosures which accompanied my letter No. E.$\frac{P}{5}$5, dated 6th December 1888, will show the steps which have been taken to carry them out. It is not true that the Government of Bengal has failed to give effect to the recommendation of the Excise Commission for the extension of sudder distilleries. That Commission recommended that the central distillery system should be reintroduced into the twelve towns already named, and added*—"The question of establishing central distilleries in several other places was carefully considered by the Commission, but they decided against recommending it." By the 1st April 1887 the central distillery system had been reintroduced in all the places in which the Commission recommended its introduction. One mistake indeed was made, and the outstill system was temporarily reintroduced into Hooghly and Howrah. The object was to prevent smuggling, which was reported to be rife in this tract. Conclusive evidence was, however, brought to show that the price of liquor was cheapened by the change, and that drunkenness had increased. The Lieutenant-Governor then lost no time in rectifying the error, and the central distillery system has from the 1st April 1889 been again extended not only to Howrah and the Serampore sub-division of the Hooghly district, but also to the whole of the 24-Pergunnahs. During the current year it has been further extended to a portion of the Nuddea district, and it is now proposed to extend the system to the whole area of the Burdwan and Presidency Divisions. The action taken by Sir Steuart Bayley admits of no misconstruction. The policy of the Government has repeatedly been declared, and the principle is now definitely established that outstills are to be gradually abolished in one populous district after another until central distilleries are replaced in all localities suitable for their introduction. It will be seen therefore that the Government has not only given effect to the recommendations of the Commission, but has outstript them. There has been no backsliding: there has been no half-hearted action in this direction as Mr. Smith's remarks imply.

* Paragraph 105 of the Report.

9. At the same time no pains are spared to improve the outstill system where outstills are retained. In the face of all the difficulties which must everywhere accompany the introduction of radical changes, it cannot be said that all the restrictions recommended have been successfully imposed; but it is undoubted that great improvements have been effected; that the distiller, under the present outstill system, is not free to brew as much spirit as he likes, and sell it whenever he likes; and that the levy of duty, as well as the conditions both of distillation and sale, are carefully regulated with reference to the existing local demand. A system of regulated outstills has been organised, and, as the Excise Commission are careful to explain, if the producing capacity of the outstills is limited, and the revenue paid on each outstill is calculated in proportion to its capacity, there is little real difference in principle between such a system and the system of central distilleries.

10. The assertion that an anticipated loss of revenue has diverted the Lieutenant-Governor from his persistent policy in enforcing the extension of the sudder distillery area and the regulation of outstills is also wholly unfounded. The last orders on this subject are contained in the Government Resolution on the Board's Annual Report for the past year, in which it is directed that "these reforms must be persisted in, although, as was anticipated, their immediate result is a considerable reduction in the Excise revenue." The diminution of revenue in the current year will amount to many lakhs of rupees.

11. The Lieutenant-Governor considers that he should not in this report pass over without remark the observation in Mr. Smith's speech that among the native population "there is no such thing as a class of moderate drinkers, though there may be a few educated natives who have adopted English habits. A native, if he drinks at all, drinks to get drunk, and he drives hard bargains with the publicans for the purpose." Sir Steuart Bayley's experience of Bengal, and especially of Behar, where the drinking population is largest, enables him to assert confidently that Mr. Smith has been misinformed on this point. It is not the case with the great bulk of the lower classes, who habitually use stimulants, that they drink only for the purpose of intoxicating themselves. The statement is not more true than it would be if applied to similar classes in England.

12. The Lieutenant-Governor invites attention to the following paragraphs which are taken from the Board's Report :—

"Regarding Mr. Caine's statement that in the last report for Bengal (evidently referring to the Board's Excise Report for 1887-88) 16 officers are named, in every one of whose districts there has been an increase of revenue, and that only officers who can show an increase of revenue are praised, it will be seen on reference to table II, Appendix A of the report, that the inference is by no means correct; for although it happens that the remark is true in regard to District Officers, this is merely an accidental coincidence, and it will be found that several Deputy Collectors are mentioned, such as Abdool Khalique (Rungpore), Mahomed El Nabi (Shahabad), and Gagan Chander Das (Pooree), who actually showed a decreased revenue. It seems hardly necessary to add that officers are commended not because they can merely show good collections, but because their general management of the department is efficient.

"As to Mr. Caine's remark about the noxiousness of country liquor, the Excise Commission found that the point was greatly exaggerated (paragraph 10, page 128 of the Report). The common belief is that the cheap imported liquors are more harmful than the worst sort of country liquor, and this view is to a certain extent justified by the fact that more premature deaths take place among educated 'Young Bengal,' who affect a taste for foreign spirits, than among those who are satisfied with the more homely article."

13. I am to come now to the statements made in Mr. Caine's speech regarding the establishment of a liquor shop at an annual fair in the district of Backergunge in spite of the remonstrances of the owner of the land on which it was located. On this subject Mr. Caine addressed the House of Commons as follows :—

"During the three months I spent in India this winter, I found endless instances of the praiseworthy watchfulness of Collectors, and of the way in which they act upon the suggestions of the Finance Ministers who are 'looking hopefully to an increase in the excise revenues.' Let me give an instance. In the district of Backergunge, in Bengal, a religious fair is held every year. For some years past a liquor shop has been established there. The agent of one of the excellent and useful associations which are springing up all over India, watching the actions of Government, called upon the zemindar who owned the land and urged him to refuse to supply land for the liquor shops any longer. He refused accordingly: but the Collector, Mr. Clay, of Backergunge, dropped on the zemindar at once, and wrote to him asking for an explanation. The zemindar called and explained, and two more letters followed, both of which I will read: the first is addressed to Chunder Dass, farmer of corn, spirit and drugs, Lakutia.

"'In accordance with the order of the Collector passed to-day, you are directed to open your shop as usual at the aforesaid mêla. A copy of this order is sent to the proprietors of that mêla, so that they may present to the Collector any objection, if they have any, to the opening of the aforesaid shop at the mêla.—G. C. Dutt, Excise Deputy Collector.'

"The same gentleman, a Mr. Dutt, writes to Babu Behari Lal Roy and two other zemindars—

"'As a person named Parna Chunder Das, *for a fee of R75*, got a license for setting up a shop for the sale of wines, ganja, and opium at your Lakutia mêla, and you did not allow him place to open his shop then, an order was issued on him to open his shop, and a copy of that order served on you that you may present to the Collector your objections, if you have any, to give him land for this purpose. Up to this day you have presented no objection and given him no land for his shop. You are ordered to show cause before the Collector within two days why that shop should not be set up at your mêla.'

"What does this mean? These men are anxious to have their religious festival conducted decently and in order, and this Revenue official comes down upon them like a thousand of bricks because of the shop not being opened. Just suppose for one moment a similar case in England."

14. The Lieutenant-Governor has caused full enquiries to be made with reference to this grave imputation against the Excise authorities of the Backergunge district. The incident is powerfully described, and undoubtedly it gave occasion to one of the most effective points in the course of the Debate. Had the facts been correctly reported, it would have been the Lieutenant-Governor's duty to take serious notice of such improper conduct on the part of the Collector and Deputy Collector. It is therefore with the greater satisfaction that the Lieutenant-Governor is now able to assure the Government of India that the facts must have been entirely misrepresented to Mr. Caine, and that there is no foundation for imputing improper or discourteous action to any of the officials concerned. What really happened was as follows :— A mêla or fair is annually held at Lakutea in Backergunge at the time of the *Rasjatra* festival in November. This mêla, as the present Collector of the district (Mr. Savage) explains, "is not a religious fair. It is a fair held at the time of a religious festival, but is no more a part of the festival than a Christmas fat cattle show is part of the English church service." Since 1866, or for 22 years consecutively, a shop for the sale of country spirit has been opened each year at the time the fair is held. Until last November the proprietors of the land had never raised any objection to the excise shop being opened, nor had any complaint of drunkenness at the mêla ever been made. In November 1888, in accordance with the usual custom, the excise shop at the mêla was put up to auction and leased out for R75; but when the lessee went to open the shop he found that the proprietor's local agents objected to his doing so. On his reporting to this effect to the Excise Deputy Collector, that officer addressed, on the 19th November, a courteous letter to the proprietors in the Bengali language, of which the following full and exact translation* (which differs very widely from the brusque translation read by Mr. Caine) is given by the Collector :—

"To the Honourable Rakhal Chandra Ray, the Honourable Behari Lal Ray, and the Honourable Pyari

* The honorific terms employed in the translation are the Collector's rendering of the words ordinarily used in correspondence between Bengali gentlemen.

Lal Ray Choudhuri—As a man, by name Purno Chandra Das, has taken the settlement at fees R75 of the ganja opium, and spirit shops in your Honours' Lakutia fair, and as your Honours have not given him a site for the shop, an order (or permission) was given him for opening the shop, and a copy of the order (or permission) was sent to your Honours, so that your Honours might represent before the Collector any objection you have to granting a site, but up to the present your Honours have not represented any objection. Therefore it is now *written* (not ordered) to your Honours that you may within two days represent to the Collector the reason why the shop should not be opened."

The limitation of two days may perhaps suggest something of the nature of a peremptory order, but it was not intended to read as such, nor does the Lieutenant-Governor think that it was taken otherwise than as a request for an early reply from the proprietors themselves, because the mêla was immediately commencing. On the next day, the 20th November, one of the proprietors wrote to the Collector that he was not inclined to allow a liquor shop to be opened at the mêla. The Collector, Mr. Clay, then wrote to him that he would be glad if he would explain why the objection was then raised for the first time, as no such objection had been raised in former years. To this letter Babu Behary Lall Roy, who is a well-educated gentleman, replied on the 21st November in a communication which clearly and sensibly states the reasons why he objected to the opening of a shop. On receipt of this reply Mr. Clay at once gave instructions that the shop should not be opened.

15. This plain account of what really transpired on this occasion is very different from Mr. Caine's highly coloured narrative. It is apparent that Mr. Caine was misinformed as to the order of the various letters which passed between the local officials and Babu Behary Lall Roy. The letters issued by the Deputy Collector to the Excise shop-keeper and to Babu Behary Lall Roy, quoted by Mr. Caine, did not follow the zemindar's explanation, as Mr. Caine erroneously supposes, but preceded it. In point of fact the shop never was opened at all; and as soon as the zemindar's explanation was received, orders were issued not to open it. Mr. Caine's account, however, conveys the entirely false impression that an Excise shop was forced upon the zemindar in spite of his remonstrances and protest.

16. It is impossible to read the speeches of Messrs. Smith and Caine during this Debate without being convinced of the complete sincerity of their motives, and of the strong sense by which they are animated in their single-minded desire to suppress the evils occasioned by the use of intoxicating liquor. Their prejudices against the Excise system of India, based in some measure on imperfect information, and in some measure, it is to be feared, on information incorrectly supplied, has, however, led them to make charges against the Government and the Government officials which are absolutely without foundation. The Lieutenant-Governor apprehends that the Honourable Members are not aware of the active steps which are being, and have for some years past been, taken to improve the Excise Administration of these Provinces. It is desirable therefore that full information should be supplied to them and to the House of Commons. In the present letter some reply has been given to the charges brought by the Honourable Members against this Administration, and if they should desire to receive any further general information on the subject of Excise in Bengal, I am to suggest that they should be supplied with the important and full reports which have been submitted by this Government to the Government of India from time to time during the past fifteen months. If on any particular point referred to in the debate further information is required, the Lieutenant-Governor will be glad to furnish it without delay.

17. In conclusion, I am directed by the Lieutenant-Governor to request that in fairness to the Excise administration of Bengal, and in justice to the reputation of officers which has been unjustly assailed in the House of Commons, the Government of India may be pleased to transmit a copy of this letter, and of its enclosure, for the information of Her Majesty's Secretary of State and the consideration of Parliament.

No. 837 B., dated 6th November 1889.

From—K. G. GUPTA, Esq., Offg. Secy. to the Board of Revenue, Lower Provinces,

To—The Secretary to the Government of Bengal, Financial Department.

I am directed to acknowledge the receipt of Government order No. E. $\frac{3A}{4}$ 9, dated 23rd July last, forwarding copy of a letter* from the Government of India (Department of Finance and Commerce), and inviting the Board's remarks on certain points in the Report therewith sent of the debate in the House of Commons on the subject of excise administration in India.

* No. 3507, dated 9th July 1889.

2. As desired by Government, the Commissioner of Excise was consulted on the subject, and his notes on the points specified by the Government of India are submitted herewith for the information of Government.

3. (*a*) The Board observe that among the speakers, Mr. S. Smith's remarks are confined almost exclusively to Bengal. He refers to the great increase of drunkenness in India, and proceeds to prove its existence in Bengal by citing three witnesses, *viz* :—

(1) The late Keshub Chunder Sen (who died early in 1884).

(2) Mr. Hudson.

(3) Mr. Metcalfe.

It is not said when and where the statement ascribed to Keshub Chunder Sen was made; but as he died in January 1884, it must be of some prior date. The evidence of the other two gentlemen was given before the Excise Commission in 1883-84. All the testimony quoted by Mr. Smith can therefore hardly be said to apply to the state of things in the past few years during which a complete revolution has taken place in the excise administration of the country.

4. The deliberate verdict of the Excise Commission (one of the members of which was Babu Krishna Behary Sen, a brother of Keshub Chunder Sen, and himself an ardent social reformer) after weighing the evidence of a number of witnesses (including Messrs. Hudson and Metcalfe) is that undoubtedly there has been an increase in the consumption of intoxicating articles of all kinds (except rum), and that the *primary cause of this increase may be assigned "to the effect of social, moral, and religious changes* in relaxing the restrictions which at a former period had kept large classes from indulging in spirituous liquors, and in preparing those classes to take advantage of all opportunities for increased drinking afforded to them either by their own improved circumstances or by changes in the excise system." The Commission then calculate that two-fifths of the estimated increase in the amount of spirit consumed in Bengal could be ascribed to what may be called the normal increase, due to the greater purchasing power of the consuming classes, the remainder of the increase being due to other causes, such as faults in working the outstill system. The Commission also found that the system as then worked had greatly cheapened the price of liquor.

5. It will be observed that both Mr. Hudson and Mr. Metcalfe attribute the spread of drunkenness to cheap liquor, but they seem to have overlooked the other causes mentioned by the Commission, which have more largely contributed to the same result, and which no improvement in excise administration can rectify.

6. Mr. Hudson is of opinion also that liquor shops have multiplied, but the fact is otherwise, as the following figures will show :—

Year.	Number of liquor shops (distille shops and outstills).
1864-65	9,913
1870-71	6,672
1887-88	4,014
1888-89	4,044
1889-90	3,628

7. It seems to the Board useless now to discuss evidence which is out of date, and which is practically superseded by the matured views of the Commission before which it was given. The one-sided character of the evidence will be manifest when it is compared with the deliberate conclusions of the Commission referred to above. It would, I am to submit, be more to the purpose to show what has been done to carry out the suggestions and recommendations of the Commission, having for their object the removal of the evils which they found existing in the management of outstills; and this the Board have already done in their letter No. 835 B., dated 7th November 1888, to which I am to invite reference.

8. The next point to which the Government of India draws attention is (*b*) the allegation that there has been an increase of drinking in Bengal.

It must be conceded that up to the time when the Excise Commission's proposals were generally adopted, there had been an increase of drinking, especially since the suspension in 1878 of the rule limiting the capacity of stills Orders were passed by Government on the Excise Commission's recommendations in 1886, and the reforms which could only be partially introduced in 1886-87 were more extensively adopted in the two following years, 1887-88 and 1888-89. The Board would venture to affirm that consumption has been greatly checked since 1886-87, and that Mr. Smith's sweeping condemnation has no justification in the present state of things. As regards the consumption of distillery liquor, the figures are as follow :—

	Gallons.
1886-87	1,179,056
1887-88	1,087,876
1888-89	1,057,119

The Board have no means of ascertaining the actual production of outstills, but the following figures will show that not only their numbers but the capacity of the stills have been greatly reduced :—

	Number of Outstills.	Liquid capacity stills in gallons.
1886-87	3,598	111,538
1887-88	3,560	74,788
1888-89	3,444	62,368

Further, measures have been taken to limit the number and capacity of fermenting vats, to regulate the size of stills according to ascertained local demand, and to ensure better supervision by means of well-organised establishments; the result of all of which must be reduced production. It would therefore be more correct to say that though at one time there had been an increase of drinking in Bengal, it has greatly diminished since 1886-87.

9. The third point indicated by the Supreme Government is (*c*) the statement on page 4 of the Report that the Bengal Government has drawn back from its intention of carrying out the recommendations of the Bengal Excise Commission.

This statement, the Board would respectfully submit, is wholly and absolutely without foundation. The recommendations of the Commission may be summarized as follows:—

(1) Central distilleries should be re-established in the cities of Patna, Gya, Arrah, Chupra, Bettiah, Mozufferpore, Durbhunga, Monghyr, Bhagulpore, Moorshedabad, and Dacca.

(2) The outstill system is to be continued elsewhere, but in each district a maximum aggregate capacity for all outstills should be fixed, and the number of outstills and the size of each still should be determined with reference to the maximum aggregate. The upset price of each still should be proportionate to its capacity and should be calculated on the basis of the duty (at a rate fixed by Government) which could be levied on its outturn at a given strength.

(3) The aggregate capacity of the fermenting vats allowed to each still should also be fixed.

(4) A minimum price should be fixed for the cheapest sort of liquor.

(5) The excise establishments should be reconstituted on a more liberal scale.

It may be observed that Mr. Smith was not correct in saying that the Commission reported in favour of a reversal of the outstill policy (p. 4). What they did was to recommend the re-introduction of the central distillery system in a few large towns and the adoption of the "regulated" outstill system in the rest of the Province.

10. The first of the above recommendations was completely carried out by 1886-87; and as regards the remainder, a reference to the Board's letter No. 835 B., dated 7th November 1888, and section XIII of the annual Excise Report for 1885-86 and section XIV of the Reports for 1886 87 to 1888-89 will show clearly what has been done to give effect to them. It will be seen that the proposals have been practically adopted in their entirety. The Board think it unnecessary to recapitulate the measures taken, as a change of policy has taken place since, and it has been decided to replace outstills by central distilleries, so that all that has been done to improve the outstill system in accordance with the recommendations of the Excise Commission will soon cease to have any practical interest.

11. With reference to the last point mentioned by the Government of India, *viz.*, (*d*) regarding the Lakutea Fair shop, I am to submit herewith copy of a letter No. 876 M R.—E., dated 30th August last, from the Commissioner of Dacca, and of its enclosures. It will be seen that no attempt was made by the Collector of Backergunge to force the hands of the local zemindar when the latter's objections to the proposed shop became known.

12. Regarding Mr. Caine's statement that in the last report for Bengal (evidently referring to the Board's Excise Report for 1887-88) 16 officers are named, in every one of whose districts there has been an increase of revenue, and that only officers who can show an increase of revenue are praised, it will be seen on a reference to table II, Appendix A of the report, that the inference is by no means correct; for although it happens that the remark is true in regard to District officers, this is merely an accidental coincidence, and it will be found that several Deputy Collectors are mentioned, such as Abdool Khalique (Rungpore), Mahomed El Nabi (Shahabad), and Gagan Chander Das (Pooree), who actually showed a decreased revenue. It seems hardly necessary to add that officers are commended not because they can merely show good collections, but because their general management of the department is efficient.

13. As to Mr. Caine's remark about the noxiousness of country liquor, the Excise Commission found that the point was greatly exaggerated (paragraph 10, page 128 of the Report). The common belief is that the cheap imported liquors as more harmful than the worst sort of country liquor, and this view is to a certain extent justified by the fact that more premature deaths take place among educated "Young Bengal," who affect a taste for foreign spirits, than among those who are satisfied with the more homely article.

14. Tables showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers in force since 1860, called for in paragraph 3 of the letter of the Government of India, are submitted herewith.

Table showing the rates of selling prices of opium since 1860.

Division.	District.	1859-60.	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.
	Bengal.				R	R	R	R	R	R	R	R	R	R	R	R
	Western Districts.				Per seer.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.
Burdwan	Burdwan	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Bankoora	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Beerbhoom	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Midnapore	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Hooghly with Howrah.	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Total	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Central Districts.															
Presidency	24-Pergunnahs	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Calcutta	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Nuddea	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Jessore	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Khulna	...	.	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Moorshedabad	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Total	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
Rajshahye	Dinagepore	...	.	...	18	18 & 22	22	22	22	22	22	22	22	22	22 & 24	24
	Rajshahye	.	...	.	22	22	22	22	22	22	22	22	22	22	22 & 24	24
	Rungpore	...	...	...	18	18 & 22	22	22	22	22	22	22	22	22	22 & 24	24
	Bogra	...	...	...	22	22	22	22	22	22	22	22	22	22	22 & 24	24
	Pubna	...	...	...	22	22	22	22	22	22	22	22	22	22	22 & 24	24
	Darjeeling	...	...	...	22	22	22	22	22	22	22	22	22	22	22	22
	Julpigoree	...	...	...	...	...	...	...	...	...	22	22	22	22	22 & 23	23
	Total	...	...	...	18 & 22	18 & 22	22	22	22	22	22	22	22	22	22, 23 & 24	22, 23 & 24
	Eastern Districts.															
Dacca	Dacca	...	...	...	20 & 22	20 & 22	22	22	22	22	22	22	22	22	22 & 23	23
	Furreedpore	...	...	...	22	22	22	22	22	22	22	22	22	22	22 & 23	23
	Backergunge	...	...	...	22	22	22	22	22	22	22	22	22	22	22 & 23	23
	Mymensingh	...	.	...	22	22	22	22	22	22	22	22	22	22	22 & 23	23
	Total	...	...	...	20 & 22	20 & 22	22	22	22	22	22	22	22	22	22 & 23	23

CHITTAGONG.	Chittagong	...	...	...	22	22	22	22	22	22	22	22	22	22	22 & 24	24
	Noakholly	...	...	..	22	22	22	22	22	22	22	22	22	22	22 & 24	24
	Tipperah	...	...	...	20	20 & 22	22	22	22	22	22	22	23	22	22 & 24	24
	Total	...	...	...	20 & 22	20 & 22	22	22	22	22	22	22	22	22	22 & 24	24
	BEHAR.															
PATNA.	Patna	...	...	...	...	16	16	16	16	16	16	16	16	16	16	14-4 & 16
	Gya	..	...	...	...	16	16	16	16	16	16	16	16	16	16	16
	Shahabad	...	...	...	...	16	16	16	16	16	16	16	16	16	16	16
	Mozufferpore	...	...	...	...	16	16	16	16	16	16	16	16	16	16	14-4 & 16
	Durbhunga	...	...	.	...	16	16	16	16	16	16	16	16	16	16	14-4 & 16
	Sarun	...	...	...	...	16	16	16	16	16	16	16	16	16	16	16
	Chumparun	...	...	...	...	16	16	16	16	16	16	16	16	16	16	16
	Total	...	...	...	...	16	16	16	16	16	16	16	16	16	16	14-4 & 16
BHAGULPORE.	Monghyr	...	...	...	...	16	16	16	16	16	16 & 18	18	18	18	18	18
	Bhagulpore	...	...	...	..	16	16	16	16	16	16 & 20	20	20	20	20	20
	Purneah	...	...	...	...	16	16	16	16 & 20	20	20	20	20	20	20 & 22	22
	Maldah	...	...	...	20	20 & 22	22	22	22	22	22	22	22	22	22 & 24	24
	Sonthal Pergunnahs	..	...	...	...	..	...		..	.	...	....	...	...	...	20
	Total	...	...	...	20	20 & 22	16 & 22	16 & 22	16, 20 & 22	16, 20 & 22	16, 18, 20 & 22	18, 20 & 22	18, 20 & 22	18, 20 & 22	18, 20, 22 & 24	18, 20, 22 & 24.
	ORISSA.															
ORISSA.	Cuttack	...	...	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Pooree	...	.	...	...	22	22	22	22	22	22	22	22	22	22 & 24	24
	Balasore	.	...	...	...	22	22	22	22	22	22	22	22	22	22 & 25	25
	Total	...	...	...	...	22	22	22	22	22	22	22	22	22	22, 24 & 25	24 & 25
	CHOTA NAGPORE.															
	South-West Frontier Agency.															
CHOTA NAGPORE.	Hazaribagh	...	...	...	22	22	22	22	22	22	22	22	22	22	22	22
	Lohardugga	...	...	...	16	16 & 22	22	22	22	22	22	22	22	22	22	22
	Singbhoom	...	...	...	16	16 & 22	22	22	22	22	22	22	22	22	22	22
	Manbhoom	...	...	...	22	22	22	22	22	22	22	22	22	22	22	22
	Total	...	...	...	16 & 22	16 & 22	22	22	22	22	22	22	22	22	22	22
	GRAND TOTAL	...	...	...	...	16, 18, 20 & 22	16 & 22	16 & 22	16, 20 & 22	16, 20 & 22	16, 18, 20 & 22	16, 18, 20 & 22	16, 18, 20 & 22	16, 18, 20 & 22	16, 18, 20, 22 & 24	14-4, 16. 18, 20, 22, 23, 24 & 25.

Table showing the rates of selling prices of opium since 1860—continued.

Division.	District.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Bengal.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
	Western Districts.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.	Per seer.
Burdwan.	Burdwan	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Bankoora	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Beerbhoom	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Midnapore	24	24	24 & 25	25 & 27	27	27	27 & 29	29	29	29	29	29	29	29 & 30	30
	Hooghly with Howrah.	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Total	24	24	24 & 25	24, 25, 26 & 27	26 & 27	26 & 27	26, 27, 28 & 29	28 & 29	28 & 29	28 & 29	28 & 29	28 & 29	28 & 29	28, 29 & 30	28 & 30
	Central Districts.															
Presidency.	24-Pergunnahs	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Calcutta	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Nuddea	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Jessore	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Khulna	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Moorshedabad	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Total	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
Rajshahye.	Dinagepore	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Rajshahye	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Rungpore	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Bogra	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Pubna	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Darjeeling	22	22	22	22 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Julpigoree	23	23	23	23 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Total	22, 23 & 24	22, 23 & 24	22, 23 & 24	22, 23, 24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Eastern Districts.															
Dacca.	Dacca	23	24	24	24 & 26	26	26	26 & 27	27	27	27	27	27	27	27	27
	Furreedpore	23	24	24	24 & 26	26	26	26 & 27	27	27	27	27	27	27	27	27
	Backergunge	23	24	24	24 & 26	26	26	26 & 27	27	27	27	27	27	27	27	27
	Mymensingh	23	24	24	24 & 26	26	26	26 & 27	27	27	27	27	27	27	27	27
	Total	23	24	24	24 & 26	26	26	26 & 27	27	27	27	27	27	27	27	27

CHITTAGONG.	Chittagong	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Noakholly	24	24	24	24 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Tipperah	24	24	24	24 & 26	26	26	26 & 27	27	27	27	27	27	27	27	27
	Total	24	24	24	24 & 26	26	26	26, 27 & 28	27 & 28	27 & 28	27 & 28	27 & 28	27 & 28	27 & 28	27 & 28	27 & 28
	BEHAR.															
PATNA.	Patna	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
	Gya	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
	Shahabad	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
	Mozufferpore	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
	Durbhunga	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
	Sarun	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
	Chumparun	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
	Total	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
BHAGULPORE.	Monghyr	18	18	18	18	18	18	18 & 20	20	20	20	20	20	20	20	20
	Bhagulpore	20	20	20	20	20	20	20 & 22	22	22	22	22	22	22	22	22
	Purneah	22	22	22	22 & 26	26	26	26 & 28	28	28	28	28	28	28	28	28
	Maldah	24	24	24	24 & 26	25	26	26 & 28	28	28	28	28	28	28	28	28
	Sonthal Pergunnahs.	20	20	20	20	20	20	20 & 22	22	22	22	22	22	22	22	22 & 24
	Total	18, 20, 22 & 24	18, 20, 22 & 24	18, 20, 22 & 24	18, 20, 22, 24 & 26	18, 20 & 26	18, 20 & 26	18, 20, 22, 26 & 28	20, 22 & 28	20, 22 & 28	20, 22 & 28	20, 22 & 28	20, 22 & 28	20, 22 & 28	20, 22 & 28	20, 22, 24 & 28
	ORISSA.															
ORISSA.	Cuttack	24	25	25 & 27	27 & 29	29	29	29 & 32	32	32	32	32	32	32	32	32
	Pooree	24	25	25 & 26	26 & 29	29	29	29 & 32	32	32	32	32	32	32	32	32
	Balasore	25	27	27	27 & 29	29	29	29 & 32	32	32	32	32	32	32	32	32
	Total	24 & 25	25 & 27	25, 26 & 27	26, 27 & 29	29	29	29 & 32	32	32	32	32	32	32	32	32
	CHOTA NAGPORE.															
	South-West Frontier Agency.															
CHOTA NAGPORE.	Hazaribagh	22	23	23	23 & 25	25	25	25 & 26	26	26	26	26	26	26	26	26
	Lohardugga	22	23	23	23 & 25	25	25	25 & 26	26	26	26	26	26	26	26	26
	Singbhoom	22	23	23	23 & 25	25	25	25 & 26	26	26	26	26	26	26	26	26
	Manbhoom	22	23	23	23 & 25	25	25	25 & 26	26	26	26	26	26	26	26	26
	Total	22	23	23	23 & 25	25	25	25 & 26	26	26	26	26	26	26	26	26
	GRAND TOTAL	16, 18, 20, 22, 23, 24 & 25	16, 18, 20, 22, 23, 24, 25 & 27	16, 18, 20, 22, 23, 24, 25, 26 & 27	16, 18, 20, 22, 23, 24, 25, 26, 27 & 29	16, 18, 20, 25, 26, 27 & 29	16, 18, 20, 25, 26, 27 & 29	16, 18, 20, 22, 25, 26, 27, 28, 29 & 32	16, 20, 22, 26, 27, 28, 29 & 32	16, 20, 22, 26, 27, 28, 29 & 32	16, 20, 22, 26, 27, 28, 29, & 32	16, 20, 22, 26, 27, 28, 29 & 32	16, 20, 22, 26, 27, 28, 29 & 32	16, 20, 22, 26, 27, 28, 29 & 32	16, 20, 22, 26, 27, 28, 29, 30 & 32	16, 20, 22, 24, 26, 27, 28, 30 & 32

Table showing the rates of duty levied on a gallon of London proof country spirits in Bengal since 1860.

Division.	District	1859-60.	1860-61.	1861-62. Rate of duty per Imperial gallon, London proof.	1862-63. Rate of duty per Imperial gallon, London proof.	1863-64. Rate of duty per Imperial gallon, London proof.	1864-65. Rate of duty per Imperial gallon, London proof.	1865-66 Rate of duty per Imperial gallon, London proof.	1866-67. Rate of duty per Imperial gallon, London proof.	1867-68. Rate of duty per Imperial gallon, London proof.	1868-69. Rate of duty per Imperial gallon, London proof.	1869-70. Rate of duty per Imperial gallon, London proof.	1870-71. Rate of duty per Imperial gallon, London proof.	1871-72. Rate of duty per Imperial gallon, London proof.	1872-73 Rate of duty per Imperial gallon, London proof.	1873-74 Rate of duty per imperial gallon, London proof.
				R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.
	Bengal.															
	Western Districts.															
Burdwan.	Burdwan	...	...	2 4	3 0	3 0	3 0	1 0 & 3 0	1 0 & 3 0	1 0 & 3 0	1 8 & 3 0	1 8 & 3 0	1 8 & 3 0	1 8 & 3 0	1 8 & 3 0	1 8 & 3 0
	Bankoora	...	...	2 4	3 0	3 0	3 12	3 12	3 0	3 0	3 0	1 8	1 8	1 8	1 8	1 8
	Beerbhoom	...	...	2 4	3 0	3 0	..	2 0	2 0	2 0	2 0	2 0	1 8 & 2 0	2 0	2 0	2 0
	Midnapore	...	...	2 4	3 0	3 0	3 0	3 0	3 0	1 0 & 3 0	1 0 & 3 0	1 0 & 1 8	1 0 & 3 0	1 0 & 3 0	1 0 & 3 0	1 0 & 3 0
	Hooghly with Howrah.	...	...	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
	Total	...	...	2 4	3 0	3 0	3 0 & 3 12	1 0 2 0 3 0 & 3 12	1 0 2 0 & 3 0	1 0 2 0 & 3 0	1 0 1 8 2 0 & 3 0	1 0 1 8 2 0 & 3 0	1 0 1 8 2 0 & 3 0	1 0 1 8 2 0 & 3 0	1 0 1 8 2 0 & 3 0	1 0 1 8 2 0 & 3 0
	Central Districts.															
Presidency.	24-Pergunnahs	...	...	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
	Calcutta	...	...	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
	Nuddea	...	...	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
	Jessore	...	...	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
	Khulna	...	...	2 4	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0	3 0
	Moorshedabad	...	...	2 4	2 6	2 6	3 0	1 0 & 3 0	1 0 & 3 0	1 0 & 3 0	1 0 & 3 0	1 0 & 3 0	1 0 & 3 0	1 0 & 3 0	1 8 & 3 0	1 8 & 3 0
	Total	...	...	2 4	2 6 & 3 0	2 6 & 3 0	3 0	1 0 & 3 0	1 0 & 3 0	1 0 & 3 0	1 0 & 3 0	1 0 & 3 0	1 0 & 3 0	1 0 & 3 0	1 8 & 3 0	1 8 & 3 0
Rajshahye.	Dinagepore	...	...	...	...	1 5	1 5	1 8	1 8	1 8	1 8	1 8 & 2 0	2 0	2 0	2 0	2 0
	Rajshahye	...	...	..	...	1 5	1 5	1 8	1 8	1 8	1 8	1 8 & 2 0	2 0	1 0	2 0	2 0
	Rungpore	...	...	...	...	1 0	1 5	1 5	1 5	1 5	1 8	1 8 & 2 0	2 0	1 0	2 0	2 0
	Bogra	...	...	...	...	1 5	1 5	1 8	1 8	1 8	1 8	1 8 & 2 0	2 0	2 0	2 0	2 0
	Pubna	...	...	...	...	1 5	1 5	1 8	1 8	1 8	1 8	1 8 & 2 0	2 0	2 0	2 0	2 0
	Darjeeling	...	...	...	...	...	...	..	...	.	...	..	..	...	...	...
	Julpigoree	...	...	...	...	...	...	...	...	...	1 8	1 8	1 8	1 8	1 8	1 8
	Total	...	...	...	...	1 0 & 1 5	1 5	1 5 & 1 8	1 5 & 1 8	1 5 & 1 8	1 8	1 8 & 2 0	1 8 & 2 0	1 0 1 8 & 2 0	1 8 & 2 0	1 8 & 2 0
	Eastern Districts.															
Dacca.	Dacca	...	...	...	2 4	2 4	2 0	3 0	3 0	3 0	3 0	3 0	3 0	1 0 & 3 0	3 0	3 0
	Furreedpore	...	...	...	2 4	2 4	2 4	2 8	2 8	2 8	2 8 & 3 0	3 0	3 0	3 0	3 0	1 8 & 3 0
	Backergunge	...	..	...	2 4	2 4	2 4	2 8	2 8	2 8	2 8	1 8 & 2 0	2 8	2 8	2 8	2 8
	Mymensingh	...	...	..	2 4	2 4	2 4	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8
	Total	...	...	...	2 4	2 4	2 0 & 2 4	2 8 & 3 0	2 8 & 3 0	2 8 & 3 0	2 8 & 3 0	1 8 2 0 2 8 & 3 0	2 8 & 3 0	1 0 2 8 & 3 0	2 8 & 3 0	1 8 2 8 & 3 0

CHITTAGONG.	Chittagong	...	...	...	2 4	3 0	3 0	2 0	2 0	2 0	2 0	2 0	2 0	1 0	2 0	2 0
	Noakholly	...	...	...	2 4	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 0	1 8	1 8
	Tipperah	...	...	...	2 4	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 0	1 8	1 8
	Total	...	...	...	2 4	1 8 & 3 0	1 8 & 3 0	1 8 & 2 0	1 8 & 2 0	1 8 & 2 0	1 8 & 2 0	1 8 & 2 0	1 8 & 2 0	1 0	1 8 & 2 0	1 8 & 2 0
	BEHAR.															
PATNA.	Patna	...	...	...	...	...	...	1 0 & 1 8	1 8	1 8	1 8	1 8	1 8	2 0	2 0	2 0
	Gya	...	...	...	...	...	...	...	...	...	1 8	1 8	1 8	2 0	2 0	2 0
	Shahabad	...	...	...	..	1 2	1 2	1 2	1 0	1 0	1 0	1 0	1 0	2 0	2 0	2 0
	Mozufferpore	...	...	...	...	1 0	1 0	1 0 & 1 8	1 0 & 1 8	1 0 & 1 8	1 8	1 8	1 8	2 0	2 0	2 0
	Durbhunga	...	...	...	...	1 0	1 0	1 0 & 1 8	1 0 & 1 8	1 0 & 1 8	1 8	1 8	1 8	2 0	2 0	2 0
	Sarun	...	...	...	...	...	1 0	1 0	1 8	1 8	1 8	1 8	1 8	2 0	2 0	2 0
	Chumparun	...	...	...	...	...	...	1 2	1 2	1 4	1 4	1 4	1 4	2 0	2 0	2 0
	Total	...	...	...	...	1 0 & 1 2	1 0 & 1 2	1 0 1 2 & 1 8	1 0 1 2 & 1 8	1 0 1 4 & 1 8	1 0 1 4 & 1 8	1 0 1 4 & 1 8	1 0 1 4 & 1 8	2 0	2 0	2 0
BHAGULPORE.	Monghyr	...	...	...	...	...	...	...	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Bhagulpore	...	...	...	...	...	1 0	2 0	1 8	1 8	1 8	1 8 & 2 0	2 0	2 0	2 0	2 0
	Purneah	...	...	...	...	...	...	1 8	2 0	2 0	2 0	2 0	2 0	2 0	2 0	2 0
	Maldah	...	...	...	...	1 0	1 0	2 0	1 8	1 8	1 8	1 8 & 2 0	2 0	2 0	2 0	2 0
	Sonthal Pergunnahs.	...	...	...	...	1 0	1 0	1 8	...	...	...	...	...	1 0 & 1 8	1 0 & 1 8	1 0 & 1 8
	Total	...	...	...	...	1 0	1 0	1 8 & 2 0	1 8 & 2 0	1 8 & 2 0	1 8 & 2 0	1 8 & 2 0	1 0 1 8 & 2 0	1 0 1 8 & 2 0	1 0 1 8 & 2 0	1 0 1 8 & 2 0
	ORISSA.															
ORISSA.	Cuttack	...	...	...	...	1 0 & 1 4	1 0 & 1 4	1 0 & 1 4	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0
	Pooree	...	...	...	...	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0
	Balasore	...	...	...	...	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0
	Total	...	...	...	...	1 0 & 1 4	1 0 & 1 4	1 0 & 1 4	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0
	CHOTA NAGPORE. *South-West Frontier Agency.*															
CHOTA NAGPORE.	Hazaribagh	...	...	...	...	...	1 0	1 0	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 8
	Lohardugga	...	...	...	...	...	1 0	1 0	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 8
	Singbhoom	...	...	...	...	...	...	...	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 8
	Manbhoom	...	...	...	.	...	1 0	1 0	1 8	1 8	1 8	1 8	1 0 & 1 8	1 0 & 1 8	1 8	1 8
	Total	...	...	...	...	...	1 0	1 0	1 8	1 8	1 8	1 8	1 0 & 1 8	1 0 & 1 8	1 8	1 8
	GRAND TOTAL	...	...	2 4	2 4 2 6 & 3 0	1 0 1 2 1 4 1 5 1 8 2 4 & 3 0	1 0 1 2 1 4 1 5 1 8 2 0 2 4 3 0 & 3 12	1 0 1 2 1 4 1 5 1 8 2 0 2 8 3 0 & 3 12	1 0 1 4 1 5 1 8 2 0 2 8 & 3 0	1 0 1 4 1 5 1 8 2 0 2 8 & 3 0	1 0 1 4 1 8 2 0 2 8 & 3 0	1 0 1 4 1 8 2 0 2 8 & 3 0	1 0 1 4 1 8 2 0 2 8 & 3 0	1 0 1 8 2 0 2 8 & 3 0	1 0 1 8 2 0 2 8 & 3 0	1 0 1 8 2 0 2 8 & 3 0

Table showing the rates of duty levied on a gallon of London proof country spirits in Bengal since 1860—continued.

Division.	District.	1874-75. Rate of duty per Imperial gallon, London proof.	1875-76. Rate of duty per Imperial gallon, London proof.	1876-77. Rate of duty per Imperial gallon, London proof.	1877-78. Rate of duty per Imperial gallon, London proof.	1878-79. Rate of duty per Imperial gallon, London proof.	1879-80. Rate of duty per Imperial gallon London proof.	1880-81. Rate of duty per Imperial gallon, London proof.	1881-82. Rate of duty per Imperial gallon, London proof.	1882-83. Rate of duty per Imperial gallon, London proof.	1883-84. Rate of duty per Imperial gallon, London proof.	1884-85. Rate of duty per Imperial gallon, London proof.	1885-86. Rate of duty per Imperial gallon. London proof.	1886-87. Rate of duty per Imperial gallon, London proof.	1887-88. Rate of duty per Imperial gallon, London proof.	1888-89. Rate of duty per Imperial gallon, London proof.
	Bengal.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.	R a. R a.
	Western Districts.															
Burdwan	Burdwan	1 8 & 3 0	1 8 & 3 0	2 0 & 4 0	2 0 & 4 0	2 0 & 4 0	2 0 & 4 0	4 0	...	...	...	...	2 0 & 4 0	2 0 & 4 0	4 0	4 0
	Bankoora	1 8	1 8	1 8 & 2 0	2 0	...	...	..	...	...	...	...	...	...	...	..
	Beerbhoom	2 0	2 0	2 0	2 0	2 0	...	...	...	...	...	...	...	...	...	...
	Midnapore	1 0 & 3 0	1 0 & 3 0	1 0 & 4 0	1 4 & 4 0	1 4 & 4 0	4 0	4 0	...	...	...	..	...	...	...	...
	Hooghly with Howrah	3 0	3 0	3 0 & 4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0
	Total	1 0 1 8 2 0 & 3 0	1 0 1 8 2 0 & 3 0	1 0 1 8 2 0 3 0 & 4 0	1 4 2 0 & 4 0	1 4 2 0 & 4 0	2 0 & 4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0
	Central Districts.															
Presidency	24-Pergunnahs	3 0	3 0	4 0	4 0	4 0	4 0	4 0	4 0	3 4 & 4 0	2 4 & 4 0	0 12 & 3 12	1 0 & 3 12	1 0 & 3 12	5 0	5 0
	Calcutta	3 0	3 0	3 0 & 4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	4 0	5 0	5 0
	Nuddea	3 0	3 0	3 0 & 4 0	4 0	4 0	4 0	4 0	4 0	...	...	...	...	..	...	...
	Jessore	3 0	3 0	3 0 & 4 0	4 0	4 0	4 0	4 0	...	...	..	...	...	...	...	...
	Khulna	3 0	3 0	3 0 & 4 0	4 0	4 0	4 0	4 0	...	...	...	...	...	...	...	...
	Moorshedabad	1 8 & 3 0	1 8 & 3 0	1 8 & 3 0	1 12 & 3 8	3 8	3 8	3 8	...	...	...	...	3 8	3 8	4 6	4 6
	Total	1 8 & 3 0	1 8 & 3 0	1 8 3 0 & 4 0	1 12 3 8 & 4 0	3 8 & 4 0	3 8 & 4 0	3 8 & 4 0	4 0	3 4 & 4 0	2 4 & 4 0	0 12 3 12 & 4 0	1 0 3 8 3 12 & 4 0	1 0 3 8 3 12 & 4 0	4 6 & 5 0	4 6 & 5 0
Rajshahye	Dinagepore	2 0	2 0	2 8	2 8	2 8	2 8	...	...	...	...	...	...	...	...	...
	Rajshahye	2 0	2 0	2 8	2 8	2 8	2 8	...	...	...	...	...	...	...	...	...
	Rungpore	2 0	2 0	2 8	2 8	2 8	2 8	...	...	...	...	...	...	...	...	...
	Bogra	2 0	2 0	2 0 & 2 8	2 8	2 8	2 8	...	...	...	...	...	...	...	...	...
	Pubna	2 0	2 0	2 8	2 8	2 8	2 8	...	...	...	...	...	...	...	...	...
	Darjeeling	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...
	Julpigoree	1 8	1 8	2 0	2 0	2 0	2 0	...	...	...	...	.	...	...	...	...
	Total	1 8 & 2 0	1 8 & 2 0	2 0 & 2 8	2 0 & 2 8	2 0 & 2 8	2 & 2 8	..	...	...	...	..	...	...	...	...
	Eastern Districts.															
Dacca	Dacca	3 0	3 0	3 0 & 3 8	3 8	3 8	3 8	...	...	...	...	...	3 8	3 8	4 6	4 6
	Furreedpore	3 0	3 0	3 0	3 0	3 0	3 0	...	...	...	...	...	...	...	...	...
	Backergunge	2 8	2 8	2 8 & 3 0	3 0	3 0	3 0	...		...	...	...	...	...	...	...
	Mymensingh	2 8	2 8	1 8 & 2 0	3 0	3 0	3 0	...	...	...	..	..	...	...	...	...
	Total	2 8 & 3 0	2 8 & 3 0	1 8 2 0 2 8 3 0 & 3 8	3 0 & 3 8	3 0 & 3 8	3 0 & 3 8	...	...	...	...	...	3 8	3 8	4 6	6

| | | |

NOTE BY THE COMMISSIONER OF EXCISE.

The evidence of Messrs. Hudson and Metcalfe quoted by Mr. S. Smith on pages 2 and 3 of the Report of the Debate.

Mr. Hudson has observed that drunkenness has increased, and attributes it to two causes —one, that a few years past it cost a man 4 annas to get drunk on spirits, and that now he can get dead drunk for 1 anna; the second, that whereas it used to be most difficult to get spirits anywhere except at the distilleries, they can now be procured within reach of nearly every hamlet.

It is perfectly true that the introduction of outstills has cheapened liquor. This, however, is not due to anything inherent in the outstill system, but only to the fact that the duty, as represented in license fees, was not sufficiently high. I understand that in some districts, if not all, the Board of Revenue directed that fees should be fixed on the basis of duty at half the rate fixed for distillery liquor. To this reduction of duty I attribute the whole of the evils of the outstill system.

With reference to the second cause assigned by Mr. Hudson, I find that he must have been absolutely misinformed, as in the six districts of the Patna Division in which Mr. Hudson is a resident, there were in 1871-72, before the introduction of outstills, 2,246 liquor shops for the retail sale of distillery liquor, and in the following years the figures were as follow:—

	Distillery shops.	Outstills.
1872-73	1,400	45
1873-74	1,467	47
1874-75	1,396	39
1875-76	1,278	38
1876-77	1,287	46
1877-78	1,295	59
1878-79	455	1,332
1879-80	72	1,582
1880-81	...	1,773
1881-82	...	1,417
1882-83	...	1,079
1883-84	...	1,079
1884-85	...	977
1885-86	50	911
1886-87	122	912
1887-88	134	921
1888-89	139	941

These figures show clearly that the number of places at which liquor could be obtained has been far less since the introduction of outstills than it was before. As to a man getting dead drunk for 1 anna, I find that the bottle of liquor sold at that rate is of the strength of 90° below London proof, or contains only $\frac{1}{10}$ of proof spirit. In some districts it is as high as 80° below proof, or $\frac{1}{5}$ proof spirit. I do not think a man can get very drunk on that.

Mr. Metcalfe's evidence only shows the cheapness of liquor, which I have already explained.

At the top of page 3 of the report is a story of a man going to a liquor shop four miles from the tea garden on which he was employed, getting drunk, and coming back with six bottles of liquor. This is a curious commentary on the complaints of injury done to tea gardens by placing outstills close to them. Had there been an outstill close by, the man could have had a moderate drink, and need not have brought away six bottles for his friends or himself.

With reference to the allegation that there has been an increase in drinking in Bengal, the fact must be admitted. I attribute it entirely to the fact that the duty on outstill liquor, paid in license fees, was not half what it ought to have been.

Allegation that municipalities would extirpate the system, root and branch (page 3 of report). In the civil station of Noakholly (Soodharam), owing to attempts on the part of vendors to obtain licenses at too low fees, I allowed no outstill this year. The consequence has been that liquor is smuggled in from outstills ten or twelve miles away, and illicitly sold, in large quantities. The municipality are apathetic in the matter.

It is not true that the labouring cooly in Behar never drinks except to get drunk. Many of them use spirits habitually in moderation.

For paragraph (*c*) the Board should give a table showing the number of outstills and the number of distillery liquor shops year by year in Bengal, beginning with 1885-86. This will show that Government has been carrying out the recommendations of the Excise Commission, and this still more in the current year 1889-90.

Paragraph (*d*) is completely answered by the correspondence with the Commissioner of Dacca. When the zemindar of Lakutia objected to the opening of the customary liquor shop at his *mêla*, the Collector naturally asked his reasons, and when the reasons were submitted the shop was not opened.

E. V. WESTMACOTT,
Commissioner of Excise.

The 21st September 1889.

No 876 M.R.—E., dated 30th August 1889.

From—C. F. WORSLEY, Esq., Offg. Commissioner of the Dacca Division,
To—The Secretary to the Board of Revenue, Lower Provinces.

With reference to your No. 160 B., dated 31st July 1889, I have the honour to submit herewith, in original, a letter, with enclosure, received from the Collector of Backergunge, reporting on the statements contained in pages 9 and 10 of the report of the debate in the House of Commons on the excise administration of the Government of India, regarding the establishment of a liquor shop at an annual fair in Backergunge in spite of the remonstrances of the owner of the land on which it was located.

2. The Collector's explanation seems thoroughly satisfactory.

No. 464 E., dated 22nd August 1889.

From—H. SAVAGE, Esq., Offg. Collector of Backergunge,
To—The Commissioner of the Dacca Division.

With reference to your memorandum No. 773 M.R.—E, dated 10th instant, asking for information and report as to the circumstances under which some correspondence passed between the proprietor of Lakutia and the Collector and Excise Deputy Collector of this district, I have the honour to submit the following report.

2. For the past forty years a mêla (fair) has been held at Lakutia yearly at the time of the "*Ras Jatra*" in November, and our registers show that since 1866 a shop for the sale of country spirit has been opened each year at the time the fair is held.

3. From the statements of persons acquainted with the facts it appears the proprietors of the mêla for the first few years allowed the use of part of a house to the excise shop-keepers free of rent, and subsequently used to let out a site to the shop-keeper for his shop. Never till this last November did they raise any objection to the excise shop being opened, nor was there ever any complaint of drunkenness at the mêla made at any time, either by the proprietors or any other person.

4. In November last, in accordance with the usual custom, the excise shop at the mêla was put up to auction and licensed out to one Purna Chandra Das for R75 (which is R35 above the average fees for the preceding three years). When the lessee went to open the shop, he found that the proprietor's local agents refused to allow him the use of any place in the mêla and it was from his report that then for the first time the excise authorities received any information that the views of the proprietors with regard to the excise shops had changed.

5. The reason of their change of views not being known, the Excise Deputy Collector sent a polite "perwanah" in the vernacular to the proprietors asking them to state what their reasons were. This was on 19th November. On 20th one of the proprietors, Babu Behari Lal Ray, wrote to the Collector that "with a view to check drunkenness among low classes of people, I am not inclined to allow liquor shops to be opened at the mêla: common people, and especially rustic men, get used to cheap liquor, and naturally become troublesome and apt to do mischief."

6. Mr. Clay, the Collector, sent a reply stating he would be glad if Babu Behari Lal Ray would explain why the objection was then raised for the first time, as no such objection was made in former years. To this Babu Behari Lal Ray replied at some length, and on receipt of this reply Mr. Clay directed that no further steps should be taken towards opening the excise shop.

7. As Babu Behari Lal Ray's letter is interesting, I enclose a copy of it. If it be permissible to read "between the lines," it may be suggested that the Babu's opinions as to the evil effects of the excise shop were formed very suddenly, and were influenced to a very great extent by the representations of the "People's Association," which again was, it is well known, influenced by the eloquence of Mr. Caine, in Calcutta. In fact, had Mr. Caine not lectured on temperance in Calcutta, no one would ever have imagined there was drunkenness at Lakutia mêla.

8. The truth is, the facts as given by Mr. Caine in his speech in Parliament are in substance correct, but were put in a way which was very misleading, and I will venture to suggest one or two minor corrections which may tend to disprove Mr. Caine's elegant conclusion, in which he compares the Deputy Collector to a thousand of bricks coming down to disturb a religious festival.

9. The mêla is not a religious fair. It is a fair held at the time of a religious festival, but is no more a part of the festival than a Christmas fat cattle show is part of an English church service.

10. The order in which the various letters or "perwannahs" passed between the Collector, Deputy Collector, and Babu Behari Lal Ray is incorrectly given by Mr. Caine. The "perwannah" (order) to the excise shop-keeper and the one to Babu Behari Lal Ray, issued by the Deputy Collector, were precedent, not subsequent, to Babu Behari Lal Ray's explanation. They were issued on the report of the excise shop-keeper, who found, after he had taken the lease, he was not allowed, as the shop-keeper had been allowed in former years, to hold the shop in the mêla. He of course did not know the reason for the objection, nor did the Deputy Collector know it. No complaint of drunkenness at the mêla and no representation on the subject had been made by any one, and it surely was not an act of oppression—certainly was not an act bearing any resemblance to the thundering down of a "thousand of bricks"—for the Deputy Collector in the most polite language to ask the zemindar why the objection was raised.

11. I say the most polite language, for such it really was. The letter was in Bengali, and the translation given by Mr Caine expresses the substance of it in a very brusque manner. So I venture here to give a full and exact translation of the original:—"To the Honourable Rakhal Chandra Ray, the Honourable Behari Lal Ray, and the Honourable Pyari Lal Ray Choudhuri—As a man, by name Purno Chandra Das, has taken the settlement at fees R75 of the ganja, opium, and spirit shops in your Honours' Lakutia fair, and as your Honours have not given him a site for the shop, an order (or permission) was given him for opening the shop, and a copy of the order (or permission) was sent to your Honours, so that your Honours might represent before the Collector any objection you have to granting a site, but up to the present your Honours have not represented any objection. Therefore it is now *written* (not ordered) to your Honours that you may within two days represent to the Collector the reason why the shop should not be opened."

12. The limitation of two days may perhaps suggest something of the nature of a peremptory order, but it was not intended to read, nor do I think it was read, as such. The mêla was commencing, and if the excise shop were not opened within two days, the licensee would not have cared to open it at all; so if there were any mistake about the opposition and the proprietors really had no objection, it was desirable this should be discovered within the two days.

13. No pressure whatever was put upon the proprietors to furnish a site, and it was a matter of perfect indifference to the Collector or Deputy Collector whether a site was furnished or not; but as the Deputy Collector had let out the shops, as in former years, without the least idea there would be any question about the site, and as the fees which had been paid in advance would have to be refunded, he wanted to know the real facts, so that he could explain the reason for the refund.

14. It was in consequence of this so-called order that Babu Behari Lal Ray sent his explanation to the Collector, and the Collector then at once withdrew the license. He thus closed a liquor shop which had been opened yearly for more than 20 years; and had Mr. Caine placed in his speech the perwannahs and letters in their proper order, he would have shown, not that the Collector, Mr. Clay, "dropped on the zemindar," but that Mr. Clay, on the very first intimation that the opening of the excise shop at Lakutia was, in the opinion of Babu Behari Lal Ray, undesirable, at once withdrew the license, and that therefore from Mr. Caine's point of view Mr. Clay should have been, not "cursed," but altogether "blessed."

15. The report is herewith returned.

Dated 21st November 1888.

From—Babu Behari Lal Ray, Zemindar, Lakutia,

To—The Deputy Collector in charge of the Excise Department.

With reference to the Collector's memorandum No. 538 E., dated 20th instant, received last night, requiring me to submit my explanation regarding my objections to the opening of liquor shops at the fair in my village through you, I have the honour to state as follows:—

1. It is true that liquor shops used to be opened at the fair in past years, but the evils have grown up so enormously that the time has arrived to check their further growth,

terminating into a tremendous social disaster, and I believe it is the duty of every educated gentleman to do the same, however his circumstances may be very limited and narrow. It is no reason to hold that because an evil existed for many years past should be tolerated as a custom if it could be judiciously and rightly evaded.

2. From experience derived in opening liquor shops at fairs, I am convinced that the evils originated from the indulgence should no longer be continued.

3. Fairs are mostly visited by large gatherings of field labourers, husbandmen, rustic people, and various classes of tradesmen who are tempted to the vice by easy access and cheaper price, and men who had not been previously used to drinks repair to the fair liquor shops and get themselves so badly drunk that they lose their own control and are apt to do mischief and to commit acts of violence and obsceneness. There were sad instances to mention. The taste which these people first get of a drink at fairs makes them addicted to the vice, which they cannot shake off afterwards, and subjects them to all kinds of misery in life.

4. You are, I trust, aware of that there is almost an universal outcry against this evil which has gradually, but steadily, convulsed the village communities, and in deference to public opinion, I thought I would be doing an injury to a right cause if I, by allowing liquor shops being opened at my village fair, which is perhaps the largest of the kind in the district, countenance the sale of liquor. Recently my attention to it has been refreshed by a letter addressed to me by Babu Aswinee Kumar Dutt, M.A., Secretary to the Burrisal People's Association, anent a resolution which I am told it passed on the subject of requesting the proprietors of the fairs to disallow liquor shops being opened at their respective villages.

5. Being myself an advocate of teetotalism, I think I should refrain from doing an act which may be criticised by people, and may lead to bad example.

6. Men who are habituated to drinks would not have any difficulty to procure their liquors from the town, which is only five miles from my village and from other adjoining grog-shops.

With this humble expression of my opinion, I beg to submit my explanation, called for, with due respects to the Collector of the district.

No. 9255, dated 6th December 1889.

From—J. NUGENT, Esq., C.S., Chief Secretary to the Government of Bombay,

To—The Secretary to the Government of India, DEPT. OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 3509, dated July 9th, 1889, forwarding copies of the Report of the Debate in the House of Commons on the subject of Excise administration in India and asking for remarks on the statements made and figures quoted in so far as they related to the Bombay Presidency and notably on certain points specified in the Debate, and am now to forward for the information of the Government of India a copy of a memorandum by the Acting Commissioner of Customs, Salt, Opium and Abkari with its appendices which furnishes the information required and in which the Governor in Council would express in the main his concurrence.

2. Mr. Mackenzie's memorandum and the statistical information supplied with it expose the fallacious nature of the statements, calculations, and assumptions on which Messrs. Caine and S. Smith have based their attack on the Bombay abkari system and administration, and the Governor in Council has but few additional observations to make.

3. As regards the consumption of spirituous liquor, it is somewhat remarkable that the attempts of Government to check consumption, by raising the price of licit liquor and cutting off as far as possible the sources of illicit supply, have not to the extent which might have been expected reduced the normal tendency to increase with increase of population, rise in wages and general prosperity which has been in operation for a long period. The causes of more recent origin, which have operated to counterbalance the effects of increased taxation are believed to be that the habit of drinking liquor is gradually spreading among the mercantile, professional, trading and artisan classes whose caste or religious prejudices against the use of spirits are growing weaker year by year. Many members of those classes of native society who formerly consumed opium as a stimulant have now given up the use of that drug and have in lieu of it resorted to spirits. At the same time the number of moderate consumers of liquor of all classes and habits has largely increased, notably in towns in which the growth of manufacturing and other industries provides a large and increasing population drawn from the lower castes with employment at high wages. On the other hand the measures adopted by this Government have exercised a most salutary effect in preventing the general drunkenness that formerly prevailed amongst the lower classes in certain districts. The

change for the better that has come over the notoriously drunken population of the Thana and Kolaba Collectorates since 1878 is remarkable. Surat is now the only district where the consumption of liquor is very high, and that this is so is attributable to the fact that Government have as yet been unable to raise sufficiently the selling price of liquor, owing to the interlacement of British and Baroda territory throughout the Collectorate and to the persistent refusal of the Baroda Darbar to accede to the repeated applications preferred to it to increase the selling prices at its shops and to co-operate with this Government in effecting other requisite reforms. A reference has already been made to the Government of India soliciting their authoritative interference in this matter with the Government of His Highness the Gaikwar.

4. The figured statement furnished below is of interest in connection with the allegations made by Messrs. Caine and Smith that the augmented consumption of country spirit is mainly due to the farming system in operation in this Presidency, and to the encouragement it offers to farmers to push the sale of liquor. It may be mentioned that the sale of country spirit only is farmed, and that the sale of imported spirit is confined throughout this Presidency to licensed dealers, who conduct their trade on the same system and under very much the same restrictions as publicans in England. The figures in the second column of the statement show the sales of country spirit in the twelve districts dealt with in paragraphs 9—14 of Mr. Mackenzie's memorandum in each of the years for which statistics have been cited by Mr. Caine, whilst those in the third column display the quantities of foreign spirit imported into the port of Bombay during the same period :—

Year.	Country spirit (gallons).	Imported spirit (gallons).
1881-82	1,557,553	284,843
1882-83	1,684,174	289,241
1883-84	1,844,336	306,916
1884-85	1,693,019	309,493
1885-86	1,858,779	348,156
1886-87	1,854,470	350,475

5. Contrasting the consumption in 1881-82, the first year of the series, with that in 1886-87, the last year of the series, the increase is about 19 per cent. in the case of each class of spirit. But if the assertions above referred to of Messrs. Caine and Smith were well founded, it would have been only reasonable to expect that the consumption of country spirit had risen under the farming system in a much greater ratio than had that of imported spirit sold under the separate license system. It is also to be borne in mind that the figures given in the statement show *licit* and not *actual* consumption and that a considerable portion of the increase in the *licit* consumption of country spirit is the result of the displacement of *illicit* spirit and the powerful check imposed on manufacture or sale of illicit spirit by the steps taken to prevent its distillation in British territory and its importation from Native States.

6. The average rate of consumption of liquor per head of population per annum is still very low throughout the Presidency. It is less than half a pint per head in the Kaira, Ahmedabad, Ahmednagar, Sholapur, Satara, and Bijapur Collectorates ; it ranges between half a pint and a pint per head in the Nasik, Belgaum, Dharwar, and Ratnagiri Collectorates ; and it is in excess of one pint per head in the City of Bombay and in the Khandesh, Poona, Thana, Kolaba, Kanara, Surat, Broach, and Panch Mehals districts.

7. I am desired to forward with this letter a copy of a note prepared by Rao Bahadur Lalubhai Gordhandas, formerly Personal Assistant to the Abkari Commissioner, which contains all the information available regarding the systems of Abkari administration, the number of liquor shops, and the rates of consumption in the principal Native States in this Presidency which have not leased their Abkari to the British Government, and contrasts the conditions in each State with those obtaining in adjacent British territory. In almost every instance, it will be perceived, liquor shops are more numerous, and the consumption of spirit is greater, in the Native State than in the neighbouring British district.

Dated 9th August 1889.

Memo.—By T. D. Mackenzie, Esq., Acting Commissioner, Abkari, Bombay.

1. The first point to which special attention is called is the allegations by Mr. S. Smith on page 3 of the report of the Debate regarding the effect of the guaranteed minimum duty system. These are : "The system is to farm it out to the men who will pay the largest annual sum for the privilege of supplying the liquor, and the traffic sub-divides itself into two minor heads, one of which is called the central distillery system. The distillery belongs to

Government. The contractor goes to the central distillery, and takes, say, 100,000 gallons, engaging not to charge the public more than a certain price: but he may sell it as cheap as he likes. If he finds that he can only sell 80,000 gallons, he will offer the remaining 20,000 gallons dirt cheap—almost for nothing—rather than have it left on his hands."

2. The above description is correct, so far as it goes, but it does not go far enough, and the inference drawn is not absolutely fair. In the first place, the liquor farmer is no fool, and is no more anxious to throw away his money uselessly than other men of shrewdness and business capacity. He has made it his business, since any system of farming whatsoever has been in force, to study the market, to ascertain what probable sales will be; he knows to a very close approximation what, in ordinary circumstances, of fair crops, years suitable for native marriages, or in which there may be specially large *jatras* or religious fairs and the like, sales are likely to be, in order to recoup him for his expenditure. Generally the contracts have been for terms of three years. The rate of still-head duty, the maximum sale prices, are all publicly and widely advertised weeks beforehand, and are fully and carefully discussed and considered by some of the shrewdest men in India. If a man of this class were to guarantee for one year a sale in ordinary circumstances of 100,000 gallons, the still-head duty being R2 per gallon and the maximum selling price R3-8 per gallon, it is in the highest degree improbable that he would be so far out as towards the end of his contract to have 20,000 gallons yet to draw from the distillery before he could complete the quantity of his guarantee. The extreme probability is that he would have drawn and sold somewhat over his 100,000 gallons. That this is a fair deduction is evident from the periodical increase in the guarantees since the introduction of the central distillery system.

3. It is of course impossible that he should accurately forecast three years, and it is quite possible that, the first two years of his farm having been good, in the third, unforeseen circumstances, such as the severe frost which occurred in Ahmedabad in December 1886, and did great injury to crops all over the district, might prevent ordinary purchasers from being in their usual position to buy liquor, and thus leave the farmer with a surplus stock on his hands, which towards the end of his farm he would sell cheaply so as to minimise his loss for that year. He could not of course count with certainty on again securing the farm for another term, though, as a matter of fact, in the particular case quoted by Mr. Caine at page 9, he did, and now holds it.

4. The quantities guaranteed for sale by the farmers in the first years of the system, when it was on its trial, were so much below the legitimate consumption that they made large profits, and as each man knew approximately from the published returns what the guarantees and the actual sales had been, he naturally endeavoured to obtain a contract for himself. In course of time, as it was found that competition became keener, and that the farmers were guaranteeing larger sales, the Department lowered the rates of profit by raising the still-head duty and either retaining the maximum selling price or raising it in a smaller ratio than the still-head duty.

5. The system was begun ten years ago in certain selected districts, and has gradually been extended nearly throughout the Presidency. It is not claimed for it that it is perfect, nor can it be expected that any system should be entirely faultless. There is no department which has been more closely watched or more sharply criticized, and no opportunity of pointing out faults, real or imaginary, has been omitted. It has been watched and criticized by men in, or interested in, the liquor business themselves, who have seen their profits, which previously to the introduction of the system were very large and all their own, diminished and diverted in some measure from their own pockets to the Government revenue. It has, especially in these latter days, been criticized by others, possibly moved by genuinely philanthropic desires but imperfectly acquainted with facts and circumstances, whose knowledge could only be superficial, who if wishing to study the question on the spot could do so for a few weeks only, were liable to be beset and persuaded by people of the first-named class that the department could do no right thing. Such detractors are either not aware of or choose to ignore the condition of affairs which existed before Act V of 1878 came into force, and they add all the defects and sins of the previous want of system to the alleged faults and deficiencies of the present administration, and blame the latter for the whole.

6. As complaints by one or the other class of critics were made they have been investigated, and, if found to have a substantial basis, remedies have been adopted, *e.g.*, in certain cases minimum as well as maximum selling prices have been fixed, Collectors have been authorized to prevent or restrict manufacture of spirit during the closing months of a contract if it appears that the farmer has on hand stock so large that any addition thereto can

be disposed of only by unduly pushing sales, and more recently, as in the cases of farms the terms of which expired on 31st July last, the minimum vend to be guaranteed has been fixed by the Commissioner after careful consideration of the actual sales of a series of years, while the contracts have been given by him, and not sold to the highest bidder, after close enquiry as to the fitness of the farmers to carry out the contracts fairly alike to themselves, the public, and the Government. Whatever the faults of the system may be, I am humbly of opinion that having regard to the difficulties which have to be overcome—the discouragement of drinking amongst the population, the keeping taxation on spirits and liquors as high as possible without causing illicit distillation and sale, and the securing a maximum revenue from a minimum consumption,—there is at present, and for many years to come, no other system possible with which greater and more serious fault could not easily be found than with the central distillery system as practised in the Bombay Presidency.

Assertion on page 8 of the report that illicit distillation has been entirely stopped in Bombay.

7. The second point on which I have to report is the assertion on page 8 of the report that illicit distillation has been entirely stopped in Bombay. For facility of discussion I quote the assertion *verbatim* from Mr. Caine's speech :—

"Sir David Barbour is wisely silent with regard to Bombay. I will not be silent. While I was in Bombay I had a visit from Lallubhai Gordhandas, General Assistant in the Abkari Department. I had a long conversation with that gentleman. I made careful notes of it and read them over to him with some care, and he admitted that they accurately represented what he said. His statements were (I quote from my notes): 'Throughout the Presidency there is no illicit distillation whatever for sale. There may be a little prevalent where there are many toddy or mowra trees, for private consumption only. We have got Mr. Pritchard's system well in hand, and illicit distillation is now reduced to a minimum.'"

On this I would venture to remark that it would perhaps have been wiser of Mr. Caine had he been 'silent.' Notes taken in a hurry, especially with preconceived ideas, are apt to mislead, and the few questions I put to Mr. Lallubhai concerning this interview determined me to allow Mr. Lallubhai to make his own statement rather than that I should take 'notes' of it. I, therefore, gave him the extract from the Debate and asked him to put down in his own writing at his leisure what he had to say in the matter. I append it to this report as Appendix A, and would merely remark that he *absolutely denies that Mr. Caine read over to him any notes of their conversation*, or that he, Mr. Lallubhai, ever admitted that Mr. Caine's notes represented in any way what he had said. He fully and completely contradicts the assertion by Mr. Caine that he, Mr. Lallubhai, had said, "Throughout the Presidency there is absolutely no distillation for sale," or, "We have got Mr. Pritchard's system well in hand and illicit distillation is now reduced to a minimum." What he did say was that, "it had decreased wherever the new system was firmly established, and that what little illicit distillation there might be in such places must be for private consumption, and not for sale." *Primâ facie* it is impossible that a man with Mr. Lallubhai's intimate knowledge of abkari matters could have said what Mr. Caine asserts he did, and looking to the abundant inaccuracy of Mr. Caine, as shown in subsequent paragraphs, there can be no room for doubt that in this matter the latter has incorrectly represented facts.

8. Mr. Caine's remarks are :—

Allegations on page 8 of the report that the consumption of liquor in Bombay has increased.

"The system has now been in good working order for ten years, and what are the results? In 1882 the consumption of ardent spirits in the Bombay Presidency was two millions of gallons and in 1886 it had risen to 2,750,000 gallons, these being the latest available figures. There was thus a net increase of 40 per cent. in four years, which means that it would double itself in ten years. We are asked to believe that this increase is due to the change from illicit to licit consumption."

The statement is so misleading, while having apparently a seeming of truth about it, that I am afraid I shall be somewhat tedious in the details necessary to expose its incorrectness. Of course I do not know where Mr. Caine got his figures from, but I do not think he could have got them from the administration reports, or if he did he has very strangely manipulated them. There is also a little difficulty in understanding precisely what year he means by 1882, whether that from 1st August 1881 to 31st July 1882 or that from 1st August 1882 to 31st July 1883. But to prevent any misconception I shall begin with the revenue year 1881-82.

9. In that year the actual sales which may fairly be regarded as the actual consumption in that portion of the Bombay Presidency in which the central distillery system was in force, and for which alone *verified figures are available*, were 1,557,573 gallons. This represents the sales *in the twelve districts in which the central distillery system was in force*, the large liquor-consuming districts of Kaira, Panch Mehals, Khandesh, Bijapur, Dharwar, Ratnagiri, and Kanara *being excluded from the total*, as under the then existing system no accounts of sales were kept in them, and we do not know what the figures were.

10. In 1882-83 for the same twelve districts the actual sales were 1,684,174 gallons, an increase of 126,601 gallons. The other seven districts are still out of calculation.

11. In 1883-84 for the same twelve districts, the seven others not yet having come into calculation, the sales were 1,844,336 gallons, exceeding the previous year by 160,162 gallons. This increase, which naturally calls for explanation, is accounted for "partly by the circumstances that the three years' leases of the country spirit farms of eight of the districts concerned fell in at the end of the year under report, during the latter part of which some of the farmers reduced their selling prices with the object of disposing of their surplus stocks. The well-to-do classes of consumers in this presidency, especially Parsis, prefer old spirit to that freshly made, and are in the habit of laying down stocks of country spirit to mature in their own houses, and they took advantage of the temporary fall in prices to replenish their stores. The celebration of an unusual number of marriages during the year also had a marked effect in increasing for the time the consumption of country liquor" (paragraph 74 of Abkari Administration Report for 1883-84). Other causes are also mentioned in the report, and amongst them were the development of the measures taken for the transfer by lease to Government of the abkari management in Native States and increased strength and efficiency of the preventive establishments in British districts.

12. In 1884-85, the total actual sales were 2,311,619 gallons, an increase of 467,283 gallons, but in *that year the central distillery system was introduced* into Kaira, responsible for 10,389 gallons, Bijapur (21,453 gallons), and Dharwar (51,811 gallons); while by the improved out-still system introduced into Khandesh it was *learned for the first time* that the consumption there had been 460,307 gallons, and similarly in Kanara 74,640. Out of the total consumption no less than 618,600 gallons were in the newly included districts. In those with which I began in 1881-82 there was an increase of 135,446 gallons, *viz.*, from 1,557,573 to 1,693,019 gallons.

13. In 1885-86 actual sales were 2,709,920 gallons. Deducting from this total the figures for districts excluded in 1881-82 (*viz.*, 851,141 gallons), the quantity for the twelve districts comes to 1,858,779 as against 1,557,573 in 1881-82. The increase of 301,206 gallons may be set down to the improved arrangements with Native States the abkari management of which had been secured by Government; whereby illicit imports had become more difficult, and to the greater efficiency of the preventive establishments in British territory, and it may fairly be claimed as the natural increase due to the substitution of licit for illicit consumption in those twelve districts.

14. In 1886-87, the actual sales for the whole Presidency were 2,838,523 gallons, a total increase of 128,603 gallons. But this includes 16,839 gallons for three talukas of the Panch Mahals in which for the first time the central distillery system was introduced. Now, making as before the comparison with the twelve districts for which figures were available in 1881-82, I find that the total consumption was 1,854,470 as against 1,557,573 gallons, an increase of 296,897.

15. The conclusion I arrive at, with due deference to Mr. Caine, is that commencing in 1881-82 with a consumption in twelve districts of 1,557,573 gallons, the same districts consumed in 1886-87, under improved arrangements, 1,854,470 gallons, an increase of 19 per cent. Commencing in 1882-83 with a consumption of 1,684,174 gallons, the same districts consumed in 1886-87, 1,854,470 gallons, *an increase of 10 per cent. instead of the 40 per cent. proclaimed* by him. His method has been to compare the figures for twelve districts in 1881-82 or 1882-83 with those for nineteen in 1886-87, and assert that the increase is in the twelve only.

16. As regards the seven districts I would observe that in Ratnagiri, Khandesh, and Kanara the out-still system prevailed up to the end of 1886-87, the last year referred to by Mr. Caine, while it is still in force in part of the Panch Mahals, so that no comparison with previous years is possible. In the remaining three, *viz.*, Kaira, Bijapur, and Dharwar, the central distillery system was introduced from 1st August 1884, and three years are, therefore, available for purposes of comparison; but there is this difficulty in comparing them that the farm for each of these districts was let for the three years to one and the same farmer; that in the first year of the introduction of a new system sales are probably less than they ought to be; in the second year they are, as a rule, about the average, and in the third they are generally rather above the average, because the farmer, not knowing whether his contract will be renewed, is willing, if he has surplus stocks, to sell them at cheaper rates than he ordinarily

would, so as to avoid incurring loss. But bearing this in mind, the figures are as shown below :—

District.	1884-85.	1885-86.	1886-87.
	Gallons, 25° U. P.	Gallons, 25° U. P.	Gallons, 25° U. P.
Kaira	10,389	13,062	15,227
Bijapur	21,453	23,182	38,385
Dharwar	51,811	79,752	82,262

This gives an average sale for the three years of Kaira 12,892 gallons, Bijapur 27,673, Dharwar 71,275, and it is interesting to compare these with the actuals for the next year 1887-88, when the farms, with the exception of Kaira, had changed hands. The sales were, Kaira 13,322, Bijapur 26,800, Dharwar 75,292 gallons, a close approximation to the average annual sales for three years.

Mr. Caine's remarks on pages 8 and 9 of the report regarding the increase of revenue in Bombay from (1) Foreign liquor, (2) Country spirit, (3) Drugs.

17. The next points for consideration are Mr. Caine's remarks on pages 8 and 9 of the report regarding the increase of *revenue* in Bombay from (1) Foreign liquor, (2) Country spirit, and (3) Drugs. Mr. Caine says: "It will be found that wherever the consumption of liquor increases the appetite for drugs appears to be also whetted. I will take the pattern district of the Bombay Presidency where the system is most perfect, and I will give the revenue from foreign liquor, from country spirits, and from drugs. I wish to show that it has steadily increased right through from the completion of Mr. Pritchard's system in 1877." Presumably by "pattern district of the Bombay Presidency" Mr. Caine means the whole of the Bombay Presidency, and not any particular "*district;*" but the expression is inexact, and the statement, "It has steadily increased right through from the *completion* of Mr. Pritchard's system in 1877," is open to the objection that Mr. Pritchard's system was not in force in 1877. Mr. Pritchard became Abkari Commissioner in April 1878, and the Act, under which his system was formally introduced and fairly *began to work*, took effect from 1st January 1879. As a mere matter of fact Mr. Pritchard's system is not yet—August 1889—in force throughout all districts in the Presidency, and cannot, therefore, in strictness be regarded even now as "completed."

18. Taking Mr. Caine's items, (*a*) Foreign liquor, (*b*) Country spirits, and (*c*) Drugs, in turn, I find, as regards Foreign liquor, that the figures given by him are correct in so far that they represent, not the duty paid on foreign liquors, but the fees paid to Government for the privilege of retailing these liquors, and it should be remembered that these fees have no connexion whatsoever with the actual consumption of liquors.

19. During the five years ending 1877, before the establishment of the Abkari Department as now constituted, the receipts averaged R11,000, *exclusive of the City of Bombay*, in which receipts on this account were credited to the municipality. After the passing of Act V of 1878, these receipts, which averaged R13,000 annually, were transferred to the Abkari Department, so that the increase from R11,000 in the five years ending 1877 to an average of R27,000 in the five years ending 1882 is due almost entirely to the transfer of Bombay municipal receipts to the Abkari Department. In 1881-82 receipts were R35,000; in 1882 83 they were the same. The reason of the lower average total for the five years ending 1882 is that for the first of those five years the Bombay City receipts were credited to the municipality. In the first year in which they were credited to the Abkari Department in full, 1879-80, the total receipts were R34,000, so that having regard to ordinary fluctuations it can hardly be said that up to the end of 1883-84, when the receipts were R36,000, there had been an appreciable increase.

20. In 1884-85 receipts rose from R36,000 to R83,000, and the explanation of this is that, under the orders of Government, on the recommendation of the Department, the numbers of shops throughout the Presidency were reduced, in Bombay City from 131 to 122, and in the mofussil from 262 to 221 (exclusive of temporary licenses numbering 28 and 26, respectively), while the rates of fees were raised, in Bombay City, for refreshment-rooms from a maximum of R450 to R600, and from a minimum of R300 to one of R400; those for shops from a maximum of R200 to R500, and a minimum of R50 to one of R200; and in the mofussil these rates were increased from a maximum of R100 to one of R300. The result was that of the increase in this year of R47,000, Bombay City paid in enhanced fees R40,000 and the

mofussil R7,000. While the number of licenses was diminished the revenue was considerably increased, and it is hard to see how this can be considered an encouragement to intemperance. Though the revenue from these fees increased to R93,000 in 1887-88, it cannot be left out of consideration that a city increasing both in extent and population, as Bombay has in the last few years, necessarily requires some increase in the number of licenses to meet the legitimate demands of consumers, while in the mofussil the extension of railway lines, which has taken place in the last three or four years, equally calls for the provision of licenses for railway refreshment-rooms, hotels and travellers' bungalows.

21. The next item is "Country liquor." Mr. Caine's words are :—"Now we take the spirit manufactured at the Government distilleries. During the five years ending 1877 country spirit produced an average revenue of £310,000; during the five years ending 1882 a revenue of £390,000; in 1883, £540,000; in 1884, £590,000; in 1885, £640,000; in 1886, £690,000; in 1887, £710,000; and in 1888, £750,000." Mr. Caine is as inaccurate in these as in his other statements. The total average revenue of the first period of five years was R31,60,000, which is made up thus :—

	R
Still-head duty on liquor manufactured at Government distilleries	8,84,000
Fees for distillation of spirit	4,000
Tree-tax on toddy	2,47,000
Land-revenue assessment on toddy trees	65,000
Farm for sales of spirits	6,000
Out-still manufacture and sale of spirits	6,40,000
Out-stills with privilege of selling spirit and toddy	12,79,000
Selling toddy only	24,000
Farms for use of Government trees	14,000
TOTAL	31,63,000

Out of this total R3,50,000 represent revenue *from raw toddy alone*, R8,84,000 that from duty on country spirit manufactured at Government distilleries, R6,000 the privilege of selling that spirit, and the balance is for liquor manufactured and sold under the out-still system.

22. In the second period of five years, the average annual revenue was R39,00,000. For this, as for the previous term, Mr. Caine has hastily taken his figures from the table in paragraph 21 of the Administration Report of 1886-87, without troubling himself to examine the further explanatory figures in paragraph 108 of the same report. Had he done so, he would have seen that the spirit manufactured at the Government distilleries was represented by R19,86,723, while the revenue from *raw toddy alone* was R3,63,980, and that from out-stills and cognate sources was R15,39,972. The increase under the first head from R8,93,000 to R19,87,000 is accounted for (*a*) by various districts having come, from year to year since 1st January 1879, under the operation of the central distillery system, and (*b*) by the raising of the still-head duty in Bombay City and elsewhere. Not to be too tedious I will mention only a few instances. In *Bombay City*, up to 31st December 1877, the still-head duty was R1-12-0 per gallon of 25° U. P., it was raised on 1st January 1878 to R2-4-0; in *Ahmedabad*, up to 31st July 1878, it was R1-1-0 per gallon of London proof, on 1st August 1878 it was raised to R2-0-0 per gallon of 25° U. P.; in *Surat and Broach*, up to 31st July 1878, it was R1-4-0 per gallon of London proof, on 1st August 1878 it was raised to R2-0-0 per gallon of 25° U. P.; in *Poona*, up to 31st July 1878, it was R2-8-0 per gallon of 25° U. P., and on 1st August 1878 it was raised to R2-10-0. The above are instances where the still-head duty system was in force before 1878, in which year it was introduced for the first time into other districts.

23. *Drugs.*—Mr. Caine's remarks are :—"In the five years ending 1877 the revenue from drugs was £5,400, in the five years ending 1882 it was £5,100, in 1883 it was £8,100, in 1884 it was £9,400, in 1885 it was £10,400, in 1886 it was £10,800, in 1887 it was £11,000, and in 1888 it was £11,700." He further says,—"without fear of contradiction, that the consumption has increased in precisely the same ratio as the revenue." His figures are correct in themselves, but he makes no attempt to explain them—it is enough for his purpose to condemn them. Up to 31st December 1880 the fees represent payments for the privilege of sale only, but thenceforward the new head of duty on permits for import, export or transport of drugs was added to the sums realized by the fees for privilege of sale, and accounts in some measure for the increased revenue. But apart from this it seems to me that, the total figures for 1883, being R81,000 and those for 1887 R1,10,000, an increase of R29,000 spread over nineteen districts in four years is one which from its very insignificance could be cavilled at by only a very captious critic.

24. Before discussing point (*e*), the statements on page 10 of the report regarding the increase of shops in Ahmedabad, it may be well to draw attention to another remark of Mr. Caine's on page 9. He says :—"The Government control the manufacture, but they do not control the retail sale. They pretend to, but to all intents and purposes when the liquor sale has been given to a farmer, he can do whatever he likes. I have had long interviews with liquor farmers. I have talked to one who pays as much as £140,000 a year for the monopoly of certain districts, and he told me he was obliged to take so many gallons a year, and pay duty on it. The Government do not allow him to sell above a certain price, but when he finds himself with liquor on his hands, he disposes of it at any price he can get." *There is no farmer in the whole of the Bombay Presidency "who pays as much as £140,000 a year for the monopoly of certain districts."* The nearest approach to this is found in Mr. Dadabhai Hormasji Dubash, who pays eleven lakhs of rupees a year for the three farms of Khandesh, Surat and Belgaum, and I have ascertained that Mr. Caine has had no conversation with him at all. The farmer with whom he had his 'long talk' and who poured out his grievances to Mr. Caine, appears from the remarks on page 10 to have been Mr. Ginvala, who holds the farms of Ahmedabad, Kaira and Broach at an annual payment of R3,25,000. When he had his conversation with Mr. Caine he was in the fourth year of his farm of these three districts; at the end of that year he would have paid thirteen lakhs for the four years, and it seems probable that Mr. Caine mistook the total payments of four years for one payment and called it "£140,000 a year." Mr. Caine does not say, as in the instance of Mr. Lallubhai, that he read his notes over to the farmer with some care, and that he admitted that they accurately represented what he said!

25. Now turning to point (*e*), I quote from the Debate :—

"There were 102 spirit shops in the Ahmedabad District in the year 1884-85. Out of this number 19 shops were closed in the following year for want of custom. But during the year under report it was found necessary to re-open 11 of them."

Another paragraph in the same report gives the explanation of this remarkable operation :—

"During the three years for which the farms were sold, the farmer was not able to sell the full quantities of spirit removed by him from the distilleries under his minimum guarantee." "So to enable him to do so, and keep up the revenue, 11 shops had to be re-opened. During these four years under review in these paragraphs, the spirit issued from the Ahmedabad Distillery to this farmer who required 11 shops to be re-opened was as follows :—48,000 gallons, 57,000 gallons, 63,000 gallons, 69,000 gallons. The maximum of revenue is undoubtedly secured, the minimum of consumption is secured by an increase from 48,000 to 69,000 gallons, an increase of 45 per cent. in four years."

The number of 102 shops in 1884-85 had been allowed to the farmer because in that part of the district where they were opened the villages so interlaced with Gaikwari territory that the population of those villages, who habitually are consumers of liquor, resorted freely to the foreign shops for it, and it was considered that the farmer had a fair right to try to secure this legitimate custom. But the experiment was a failure, and why? Because it was found that with the lower rates of duty and the out-still system then prevalent in the Gaikwari territory the foreign farmers could, and did, sell liquor at so much lower prices than our farmer could, with our higher rates of duty, afford, that he asked permission to close them. In the following year therefore the number of shops was only 83, but meanwhile the farmer was losing custom which was fairly his in the British villages which were so close to and were surrounded by Gaikwari territory; he was looking out for an opportunity to secure his custom in that part of the district, and he knew that negotiations were in progress to assimilate the Gaikwari rates to those prevailing in British territory. But when 1886-87 began he found that the negotiations were still dragging on indefinitely, and that his custom in that part of the district was still steadily flowing away to foreign territory. In these circumstances when he applied for permission to re-open 11 out of the 19 shops which had been closed, as there appeared no valid reason why the Gaikwari farmers should profit at the expense of ours, or why Government revenue should be sacrificed uselessly, leave to open these 11 shops was given. It will not be out of place to mention that the negotiations above referred to having been completed, the 11 shops were all again closed by July 1888.

26. As to the increase in issues from the Ahmedabad Distillery, Mr. Caine has refrained from mentioning the source from which he derived his figures. They are *not* taken from the administration reports from which he professes to prove so much. From these I find the total issues to have been in gallons of 25° U. P. :—

1883-84	47,589
1884-85	64,766
1885-86	64,751
1886-87	57 809

so that the *decrease* in the last year from Mr. Caine's figures is in round numbers 11,000 gallons, and from the actuals of the previous year 7,000 gallons! It is possible that the farmer simply gave him the issues from the Ahmedabad Distillery without explaining that they included issues *for the Kaira District also*, which, as well as Ahmedabad, is supplied from the distillery; but I need not waste more time in conjecturing where Mr. Caine got his misleading figures from. His increase of 45 per cent. in four years for the Ahmedabad District alone appears to have been arrived at by a similar process to that by which he worked out the 40 per cent. increase in the whole Presidency, and his inferences and deductions are about equally valuable and trustworthy.

27. It will, I submit, be evident from what I have written above that Mr. Caine's estimate of himself that he "did not see a single man in all India, excepting one, who understood the abkari system in all its details, or indeed half as well as he did himself," (page 9) is open to modification so far as Mr. Caine is concerned, and with reference to the Bombay system, which he has gone out of his way to misunderstand and misrepresent.

28. Though I am not specially asked to report on other portions of the Debate, I would venture to call attention to the extraordinary way in which Mr. Walter McLaren—page 15—while condemning the Government of India and its servants wholesale and unreservedly for directly encouraging intemperance, most strongly urges them to give every facility for increasing it! True, unlike Mr. Caine, he does not profess to understand the subject twice as well as anybody else excepting one, but what he says is: "The Government can never hope to decrease the consumption so long as they continue to increase the facilities for drinking. Besides, while the Government are forcing on this sale of strong intoxicating spirits, they put a very high duty, which is almost prohibitive, upon cocoanut palm toddy, a native liquor which any man can distil, and which is said to be little stronger than ginger beer. And still they wish us to believe that they are actuated by a desire for temperance. We ask them to give proof of this by taking off the duty upon the juice of the palm, and allowing the people to drink it if they desire it. If the Government will only allow the natives to drink this liquor, it will prevent the necessity, if there is necessity, of the natives resorting to the use of the stronger spirituous liquors."

29. If there is any meaning in these words it is, Let the natives have free a liquor which though, when it is *freshly drawn in perfectly clean vessels*, is harmless and non-intoxicating, begins to ferment *at once*, has *if merely allowed to stand for 4 hours* greater alcoholic strength than London porter, if allowed to *stand for 24 hours* greater alcoholic strength than Bass's strongest bottled ale (Bull dog brand)—*vide* paragraph 43, page 14 of the Mowra Commission's report, dated 16th February 1883, and is moreover "a liquor which any man can distil" *into spirit*, without expense or trouble, to *any strength—London proof or x above proof!* It is curious advice to come from the lips of a staunch advocate of temperance condemning the policy of a Government which declines to give these facilities to drunkenness!

30. In conclusion I submit, as Appendices B, C, D and E, the statements called for in Government memorandum No. 5411, dated 27th July 1889.

APPENDIX A.

I, Lallubhai Gordhandas, having been shown by Mr. Mackenzie, Acting Commissioner of Customs, Salt, Opium and Abkari, that portion of the speech of Mr. Caine, M.P., reported at page 8 in the published Debate in the House of Commons on the Excise Administration of the Government of India, dated 30th April 1889, which relates to my interview with Mr. Caine, M.P., in Bombay, state as follows:—

One night in October or November last, a friend of mine by name Ratiram Durgaram, B.A., came to me at my house in Bombay and said that Mr. Caine wished to see me and talk about abkari matters on which he thought I would be able to give him accurate information. Thinking that this would afford me an opportunity of correcting the misconceptions which I had gathered from the newspapers he had formed, I went and saw him the next day at the Apollo Hotel. Our interview was private, no one else being present. It lasted for about an hour. Mr. Caine, at the outset, said that he would feel obliged if I would give him fuller information about the abkari systems of different districts than he could gather from the Abkari Administration Report for 1886-87, of which he held a copy in his hand. I gave him all the information I could about the different systems in answer

to questions he put me on matters treated of in different parts of the report. At last, Mr. Caine said that his charge against the Government was that they directly stimulated the consumption of liquor for the sake of increasing the revenue, of which he said no stronger evidence was required than the fact that the Collectors who could show larger realizations were praised by the Commissioner and the Government, and that the Collectors could not increase the revenue without increasing the sale of liquor by opening new shops. I told him that his charge against the Collectors was entirely groundless and opposed to facts, that the Collector had no power to open a new shop without the sanction of the Commissioner, and that the Commissioner never sanctioned a new shop except on clear evidence that it was required to remove a real inconvenience to consumers, or to substitute licit for illicit liquor consumed. I contended that the increase in revenue was due mainly to increased taxation, and that in cases in which, the tax being stationary, the revenue had increased from actual increased sales of liquor, such increased sales did not necessarily prove that the total liquor consumption, which was made up of licit as well as illicit liquor, has increased. He then asked me whether illicit distillation was much prevalent, and whether I really thought that the habit of liquor-drinking was not extending among the population. About illicit distillation I said that it had decreased considerably wherever the new system was firmly established and that what little illicit distillation there might be in such places must be for private consumption and not for sale; but that there were districts in which illicit distillation was carried on extensively, owing to the existence of a large number of toddy trees as in sea-coast districts, or of mowra trees as in Khandesh, Kaira, &c., or from a relaxation of Mr. Pritchard's preventive and restrictive arrangements as in Thana and Kolaba. I further said that I could not express any positive opinion whether the habit of liquor drinking was, on the whole, extending or contracting, as no correct inferences could be drawn merely from the recorded quantities of licit liquor sold in different years, which were subject to large fluctuations from causes too numerous to mention and illicit distillation was always an unknown factor in the total consumption. I strongly cautioned him against the fallacy of drawing general conclusions from isolated facts, and suggested, if he wanted to arrive at the truth on the subject, that he should select one district or even one taluka, and make careful inquiries among the people in each village as to the degree of drunkenness which prevailed there under the old out-still system and what it was now, and if after such inquiry he came to the conclusion that drunkenness had increased in any place, he should endeavour to find out its causes, which might not be the same in different places. In conclusion, I told him that my own observation and inquiry during my recent tours in Gujarat had inclined me to the opinion that under the operation of the new abkari system and administration the habit of liquor-drinking was unquestionably decreasing among the poor classes and semi-wild tribes, and that indications of an extension of that habit among some of the middle and upper classes were perceptible, for which the Abkari Department was in no way responsible.

The above is to the best of my knowledge and belief a correct substance of my conversation with Mr. Caine. He was occasionally taking notes in the course of the conversation, but I did not see what he wrote nor did he read his notes over to me. As I was leaving him, he said that he was to start for Ahmedabad that night, and that he would send a copy of his notes to me for revision, if I had no objection. I said that I did not like to correspond with him, but would see him again if he wished me to meet him after his return to Bombay. Mr. Caine did not send me his notes, nor did I have any further meeting with him.

POONA;
2nd August 1889.

LALLUBHAI GORDHANDAS.

APPENDIX B.

Statement showing the rates of duty per gallon on Country Spirit in force in each year since 1860 up to 1877 in the districts of the Bombay Presidency where such duty was levied.

| | Per gallon London Proof. | | |

Statement showing the rates of duty per gallon on Country Spirit in force in each year since 1860 up to 1877 in the districts of the Bombay Presidency where such duty was levied—contd.

	Per gallon London Proof.																													
	1860		1861		1862		1863.		1864		1865.		1866.		1867		1868		1869.		1870		1871.		1872.		1873.		1874		1875		1876.		1877.	
	R	a.	R	a	R	a.	R	a	R	a	R	a.	R	a	R	a	R	a.	R	a	R	a	R	a	R	a	R	a	R	a.	R	a.	R	a.	R	a.
Amedabad City and Cantonment	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	.0	1	0	1	0	1	0	1	0	1	0	1	0	1	1	1	1	1	1
Broach Town and Ankleswar Town and the villages of Sajod and Andada	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4
Surat City and six miles radius	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4
Bulsar Town and six miles radius	...		..		...		..		...		...		...		...		...		...		...		...		...		0	8	0	8	0	8	0	8	0	8

POONA;

9th August 1889.

T. D. MACKENZIE,

Acting Commissioner of Customs, Salt, Opium and Abkari.

APPENDIX C.

Statement showing the Rates at which Opium was sold to licensed dealers from British Depôts in the Bombay Presidency in each year since 1860.

Year.	Rate per lb.			Remarks.
	R	a.	p.	
1860-61	...			Up to 1877-78, opium required for home consumption was purchased by the Commissioner of Customs, who supplied it to the several Collectors and fixed the price at which they were to sell it to licensed dealers. Duty at the rate of R12 per lb was leviable on opium for home consumption; but in practice the selling price was fixed at the cost of the opium, plus pass fee, plus a percentage to cover freight, loss from dryage, &c., &c. As each depôt frequently contained various stocks priced at different rates, the prices charged at one and the same depôt varied according to the stock out of which opium was issued to each licensee. The prices ruling in the Bombay market for Malwa opium from 1860 to 1877 are noted below:—
1861-62	...			
1862-63	...			
1863-64	...			
1864-65	...			
1865-66	...			
1866-67	...			
1867-68	...			
1868-69	...			
1869-70	...			
1870-71	...			
1871-72	...			
1872-73	...			
1873-74	...			
1874-75	...			
1875-76	...			
1876-77	...			
1877-78	...			
1878-79	13	3	6	
1879-80	13	3	6	Up to 30th April 1879.
	12	4	0	Up to 14th November 1879.
	12	12	0	Up to 24th January 1880.
1880-81	13	6	0	Up to 24th February 1880.
	13	12	0	Up to 14th October 1880.
	13	0	0	
1881-82	13	0	0	
1882-83	12	0	0	From 1st August 1882 to 30th April 1883.
	10	0	0	From 1st May 1883.
1883-84	10	0	0	
1884-85	10	0	0	
1885-86	10	0	0	
1886-87	10	0	0	
1887-88	10	0	0	
1888-89	10	0	0	Up to 14th October 1888.
	12	0	0	Up to 14th May 1889.
	10	0	0	From 15th May 1889.

	Per chest of 140 lb.		
	R		R
1860 61	1,650	to	1,800
1862-63	1,500	,,	1,600
1863-64	1,325	,,	1,500
1864-65	1,500	,,	1,600
1865-66	1,600	,,	1,835
1866 67	1,800	,,	1,900
1867-71	1,400	,,	1,500
1872-73	1,300	,,	1,400
1873-74	1,325	,,	1,375
1874-75	1,375	,,	1,190
1875-77	1,250	,,	1,300

POONA;

9th August 1889.

T. D. MACKENZIE,

Acting Commissioner of Customs, Salt, Opium and Abkari.

APPENDIX D.

Statement showing the Number of Gallons (reduced to common strength 25° U. P.) of Foreign Spirits imported in the Port of Bombay in each year since 1877-78, together with Import Duty Tariff rates prevailing in each year.

Years.	Quantity in gallons.	Tariff rate of duty per imperial gallon.	Duty on the quantity of spirit imported.	Remarks.
		R	R	
1877-78	211,289	4	6,33,868	
1878-79	218,084	4	6,54,252	
1879-80	262,752	4	7,88,510	
1880-81	243,512	4	7,30,534	
1881-82	284,843	4	8,54,643	
1882-83	289,241	4	8,67,936	
1883-84	306,916	4	9,21,243	
1884-85	309,493	4	9,28,613	
1885-86	348,156	4	10,44,514	
1886-87	350,475	4 and 5*	10,74,378	* The increased rate came into force from 14th January 1887.
1887-88	338,439	5	12,66,940	

POONA;
9th August 1889.

T. D. MACKENZIE,
Acting Commissioner of Abkari.

APPENDIX E.

Statement showing the Quantities (in gallons of strength 25° U. P.) of Country Spirit sold in the Town and Island of Bombay during the years since 1877-78, the average consumption in drams per head of population (773,196) according to the Census of 1881, and the rates of Still-head duty and Tree-tax in force in each year.

Years.	Mowra Spirit.	Toddy Spirit.	Total.	Average consumption per head of population	Still-head Duty Rate on Mowra Spirit 25° U. P.	Still-head Duty Rate on Toddy Spirit 25° U. P., including tree-tax.	Rate of Tree-tax. Cocoa-nut.	Rate of Tree-tax. Brab.	Rate of Tree-tax. Date.
	Gallons.	Gallons.	Gallons.	Drams.	R a. p.	R a. p.	R	R	R
1877-78	362,266	291,291	653,557	40·6	1 12 0 2 4 0	*	9 12	9 12	3 4 ‡
1878-79	295,109	290,056	585,166	36·3	2 4 0	...	15	15	5
1879-80	320,415	214,565	534,980	33·2	2 4 0	...	15 18	15 18	5 6 §
1880-81	380,759	202,267	583,026	36·2	2 4 0	...	18	18	6
1881-82	400,434	230,087	630,521	39 1	2 4 0	...	18	18	6
1882-83	399,182	264,608	663,790	41·1	2 4 0	...	18	18	6
1883-84	417,030	281,366	698,396	43·4	2 4 0 2 12 0	†	18	18	6
1884-85	531,588	16,856	548,444	34 0	2 12 0	2 6 0	18	18	6
1885-86	565,453	28,612	594,065	36·9	2 12 0	2 6 0	18	18	6
1886-87	515,936	105,730	621,666	38 6	2 12 0	2 6 0	10	10	5
1887-88	505,374	146,735	650,159	40·4	2 12 0	2 6 0	10	10	5

* The increased rate came into force from 1st January 1878.
† Do. Do. 1st June 1884.
‡ Do. Do. 1st January 1878.
§ Do. Do. 1st January 1880.

Note.—The figure of population is, as directed by Government, that of the Census of 1881, but it is submitted that up to that year the figure of population ought to be that of the Census of 1872. If this suggestion is adopted the figures in column 5 up to 1881-82 would have to be modified.

POONA;
9th August 1889.

T. D. MACKENZIE,
Acting Commissioner of Abkari.

Rewa Kantha States.

The out-still system prevails in all the States of the Rewa Kantha, except Rajpipla (in which the still-head duty and central distillery system has been introduced since the 1st January 1888) and the smaller talukas of Bhadarwa, Umeta, the Dodka Mewas, the Pandu Mewas and the Sankheda Mewas, of which abkari leases have been acquired by Government.

2. Under the out-still system in force in the Rewa Kantha territory, the privilege of manufacturing and selling liquor in specified villages is sold annually to the highest bidder. The purchaser of the farm makes and sells any quantity of liquor of any strengths he likes, and sells it at any prices he pleases. The price of liquor is rarely paid in cash; it is paid usually in kind and labour. The village Kalal does not confine his trade to making and selling liquor. By a system of giving liquor on credit and on pawn of property, and of advancing money and grain to the poor, he manages, in the course of a few years, to become the master of their moveable and immoveable properties, and is able to hold many of them in a state of perpetual serfdom. He allows the better class of villagers, on payment of fees, to make liquor for their use in his own still or in private stills.

3. In the States of Bariya and Chhota Udepur, Bhils, Kolis and similar other classes are also allowed to make liquor for their own use on occasions of births, deaths and certain festivals. Moreover, every agriculturist in Bariya is at liberty, on payment of a tax of R1-8 per plough, to make liquor for private use all the year round. A similar practice also prevails in Chhota Udepur, but the exact amount of the tax levied for the privilege is not known. In both these States mowra grows plentifully, so much so that large quantities are brought every year for sale at the Ghodra and Badharpur markets.

4. The following statement shows the area and population of each of the Rewa Kantha States in which the outstill system prevails, the number of liquor shops and stills existing in each in 1886-87, and the approximate amount of abkari revenue realized in the same year :—

Name of State.	Area in square miles.	Population.	Number of Stills and Shops.	Amount of Revenue.	Average number of population per shop.	Average number of square miles per shop.
				R		
Vadasinor	189	46,328	33	10,050	1,404	5·73
Lunavada	288	75,450	54	7,200	1,397	7·18
Sunth	394	58,822	62	18,000	949	6·35
Sanjeli	33	3,751	17	3,000	321	1·94
Bariya	813	66,822	89	*16,000	751	9·13
Chhota Udepur	873	71,218	65	10,000	1,095	13·43

* Includes R11,000 on account of plough tax.

5. For purposes of comparison, similar particulars are given below for the Panch Mahals district which adjoins the States above mentioned :—

Name of State.	Area in square miles.	Population.	Number of Stills and Shops.	Amount of Revenue.	Average number of population per shop.	Average number of square miles per shop.
				R		
Under still-head duty and central distillery system.						
Godhra, Kalol and Halol Talukas	1,013	154,840	35	18,000	4,424	28·94
Under outstill system.						
Dohad and Jhalod Talukas	605	100,639	23	15,727	4,375	26·30

6. In the Rajpipla State, as already remarked, the central distillery and still-head duty system was introduced on the 1st January 1888. As a consequence, all the old outstills have been closed, but the Administrator has not thought fit, without further experience, to make any material change in the number and positions of liquor shops as they existed before, and has given the farm under the new system to the same person who had held farms under the old outstill system for several previous years. The statistics which are given below for the year 1888 may, therefore, be said to represent pretty fairly the condition of things in Rajpipla under the Native rule, modified so far only as required by the immediate necessity of changing the system. Side by side with the statistics relating to Rajpipla, I will give similar statistics for the same year for the Broach Collectorate which adjoins the Rajpipla State :—

	Rajpipla State.	Broach Collectorate.
Area in square miles	1,514	1,453
Population	114,756	326,930
Number of liquor shops	98	61
Quantity of liquor sold converted to strength 25° U. P. (gallons)	45,930	51,201
Average number of population per shop	1,171	5,355
Average number of square miles per shop	15·45	23·82
Average consumption of liquor per annum per head of population (drams)	19·	7[illegible]

Cambay.

7. The liquor consumption of Cambay amounted in 1885 to 11,701 gallons 25° U. P. which, on a total population of 86,074, give a rate of 6⅜ drams per head per annum. In 1886, the consumption rose to 14,662 gallons of the same strength, or 8½ drams per head per annum, The figures for 1887 are not available. From the 1st January 1888, the abkari management of the Cambay State has come into the hands of Government by virtue of a lease given by the Nawab for a fixed annual compensation. From the same date, Government increased the excised rates in Cambay, with the result that only 6,129 gallons of liquor 25° U. P. were sold during the twelve months from January to December 1888 giving a rate of 3⅞ drams per head per annum.

Bansda and Dharampor.

8. The States of Bansda and Dharampor have adopted the central distillery and still-head duty system since the year 1883-84. In the following statement are compared the abkari statistics of the States of Bansda and Dharampor with those for the same period of the British talukas of Chikhli, Bulsar and Pardi of the Surat Collectorate, which adjoin the States of Bansda and Dharampor :—

Names of Native States and British Talukas.	Area in square miles.	Population.	Average annual liquor consumption for 5 years ending 1887-88, gallons 25° U P.	Number of Liquor shops.	Average number of population to each shop.	Average number of square miles to each shop.	Average annual liquor consumption per head of population, drams.
Native States.							
Bansda	384	34,122	25,113	65	525	5·91	35
Dharampor . . .	794	101,289	70,048	110	921	7·22	33
British Talukas.							
Chikhli	167	60,147	19,130	33	1,823	5·06	15
Bulsar	208	80,707	61,267	44	1,834	4·72	36
Pardi	163	55,761	25,653	33	1,690	4·94	22
TOTAL FOR BRITISH TALUKAS	538	196,615	106,050	110	1,787	4·89	26

9. If the comparatively populous town of Bulsar, which has six liquor shops for a population of 13,229, and an average annual consumption of 19,661 gallons of liquor 25° U. P., is excluded, the average consumption per head of population of the rest of the Bulsar Taluka comes to 29 drams.

Sachin.

10. Similar statistics for the same period of the Sachin State and of the British taluka of Chorasi (exclusive of the city of Surat and the town of Rander) are compared below :—

Names of Native States and British Talukas.	Area in square miles.	Population.	Average annual liquor consumption for 5 years ending 1887-88, gallons 25° U. P	Number of Liquor shops.	Average number of population to each shop.	Average number of square miles to each shop.	Average annual liquor consumption per head of population, drams.
Sachin State . . .	42	15,721	6,193	13	1,209	3·23	18
Chorasi Taluka . .	100	35,348	6,628	10	3,534	10·00	9

Baroda.

11. Baroda has declined to furnish the abkari statistics called for by Government. Such as I have been able to collect from various sources will be presented below.

12. In 1887 there were altogether 445 country spirit shops in the Navsari division, which has an area of 1,940 square miles and a population of 287,549. This gives one liquor shop to 4·36 square miles and 646 inhabitants.

13. The number of country spirit shops in the Surat district in the same year was 305 in an area of 1,662 square miles and a population of 614,198. This gives one shop to 5·45 square miles and 2,014 inhabitants, as against one shop to 4·36 square miles and 646 inhabitants in the neighbouring Gaikwadi district of Navsari.

14. Excluding the 58 country spirit shops in the city of Surat, comprised in an area of about 10 square miles containing 109,844 inhabitants, the ratio of the remaining shops to the area and population of the Surat district *minus* the city is one shop to 6·70 square miles and 2,042 inhabitants, as against one shop to 4·36 square miles and 646 inhabitants in the Navsari district of the Baroda State.

15. Statistics of liquor consumption are available for the four years 1883-84 to 1886-87 for the portion of the Navsari district in which the central distillery and still-head duty system was in force in those years. The average annual consumption for that period comes to 139,551 gallons 25° U. P. in a tract containing 685 square miles, 201 liquor shops, and a population of 191,692. This tract comprises the talukas of Velachha (including Kathor but excluding the Vakal Petha), Kamrej, Palsana, Mahua, Navsari and Gandevi.

16. The talukas of the Surat Collectorate which adjoin the said tract of Baroda territory are Olpad, Chorasi, Mandvi, Bardoli, Jalalpor and Chikhli. They have a collective area of 1,291 square miles and a population of 477,730. The average quantity of liquor sold annually at 228 shops in these talukas during the four years 1883-84 to 1886-87 was 205,945 gallons 25° U. P.

17. The consumption of spirit per head of population and the ratios of liquor shops to areas and populations in the above-mentioned parts of the Gaikwad's district of Navsari and of the British district of Surat are shown below :—

	Navsari.	Surat.
Number of square miles to a liquor shop	3·41	5 66
Number of population to a liquor shop	954	2,095
Consumption of liquor 25° U P. per head of population (drams)	35	21

18. If the city of Surat, like which there is no large city in the Navsari district, is excluded, the comparison would be more unfavourable to Navsari, as will be seen below :—

	Navsari.	Surat.
Number of square miles to a liquor shop	3·41	7 54
Number of population to a liquor shop	954	2,164
Consumption of liquor 25° U. P. per head of population, drams	35	17

19. There are many more liquor shops in Baroda territory than in British territory within a distance of two miles from the under-mentioned frontiers :—

	Liquor shops within two miles of the frontier.	
	British.	Gaikwadi.
Eastern frontier of Olpad Taluka	4	7
Eastern and southern frontiers of Chorasi Taluka (including Sachin State under British management)	16	24
Northern frontier of Jalalpor Taluka	5	17
North-eastern frontier of Chikhli Taluka	2	4
Southern and western frontiers of Bardoli Taluka	12	40
Western and northern frontiers of Mandvi Taluka	8	13
Frontier of the Gaikwad's Taluka of Gandevi	17	19
TOTAL	64	124

20. When lists were prepared in 1887 of the British and Gaikwadi villages situated within two miles of the frontier between the Viramgam, Sanand and Daskroi Talukas of the Ahmedabad Collectorate, and the Vadavli, Kadi, Kalol and Dehgam Talukas of the Kadi district of His Highness the Gaikwad, with a view to stipulate for the non-establishment of liquor shops in any of those villages, it was found that there were 86 villages of the Gaikwad with a population of 40,453, for the supply of whom 17 liquor shops were maintained; while on the British side the total number of villages was 117 with a population of 72,297, with only 10 liquor shops for their supply.

21. The ratios of liquor shops, as they existed in 1887, to areas and populations in some of the talukas of the Baroda district and in the adjacent British talukas are shown in the following table :—

Names of Talukas.	Whether British or Gaikwadi.	Area in square miles.	Population.	Number of Liquor shops.	Average number of square miles to a shop.	Average number of population to a shop.
Choranda	Gaikwadi	226	61,805	11	20·54	5,619
Broach and Amod, exclusive of Broach City	British	476	112,921	13	36 61	8,686
Padra	Gaikwadi	181	86,705	22	8 23	3,941
Jambusar	British	378	77,772	7	53·28	11,110
Baroda (exclusive of Baroda City)	Gaikwadi	309	90,094	19	16·26	4,742
Petlad	Gaikwadi	270	196,026	50	5 40	3,920
Borsad	British	218	143,321	10	21·8	14,332
Anand	British	243	154,118	10	24 30	15,412
Nadiad	British	224	162,256	9	24 89	18,028
Matar	British	217	78,279	3	72·33	26,093
Jarod	Gaikwadi	375	65,522	63	5·95	1,040
Sankheda	Gaikwadi	177	51,645	9	19·66	5,738
Kalol, including Halol Petha	British	415	76,522	15	27·67	5,101
Tilakvada	Gaikwadi	37	7,529	8	4 62	941
Sankheda Mewas	Under British management	311	53,214	40	7 77	1 330

22. The Dabhoi and Sinor Talukas of the Baroda district do not march with British territory, and have therefore been omitted in the foregoing statement.

23. The total abkari revenues of each of the districts of Baroda for each of the years 1883-84, 1884-85, 1885-86 and 1886-87, for which information is available, are compared below with the total abkari revenues of each of the British districts in Gujarat for the same period :—

Name of District.	Population.	Revenue for 1883-84.	Revenue for 1884-85.	Revenue for 1885-86.	Revenue for 1886-87.	Incidence per head of population on receipts for 1886-87.
Baroda.		R	R	R	R	R a. p.
Amreli . . .	147,468	3,587	4,023	3,464	6,396	0 0 9
Kadi . . .	988,487	59,930	77,900	69 557	79,557	0 1 3
Baroda . . .	756,807	1,14,293	1,25,576	1,27,555	1,61,215	0 3 5
Navsari . . .	287,549	1,96,315	4,69,479	4,08,359	4,03,803	1 6 6
TOTAL FOR BARODA .	2,180,311	3,74,825	6,76,978	6,08,935	6,50,971	0 4 9
British.						
Ahmedabad . . .	856,324	1,08,764	1,72,269	1,71,693	1,76,134	0 3 3
Kaira . . .	804,800	22,891	24,610	24,622	24,695	0 0 6
Panch Mahals . .	255,479	26,774	26,703	31,901	36,089	0 2 3
Broach . . .	326,930	1,38,104	1,66,740	1,68,086	1,67,185	0 8 2
Surat . . .	614,198	8,02,529	7,43,062	8,08,107	8,23,251	1 5 5
TOTAL FOR BRITISH DISTRICTS . .	2,857,731	10,99,062	11,33,384	12,04,409	12,27,354	0 6 10

24. Amreli, which lies in Kathiawar, is not comparable with any of the British districts. It is entered here only to show that an increase of abkari revenue has taken place in that part though it is outside of the pale of the influence of the Abkari Department.

25. Taking the revenue of each district for 1883-84 as R100, the proportions of the amounts realized in subsequent years are as under :—

	1883-84.	1884-85	1885-86.	1886-87.
Baroda.				
Amreli	100	112	97	178
Kadi	100	130	116	133
Baroda	100	109	111	140
Navsari	100	234	208	206
British.				
Ahmedabad	100	158	157	162
Kaira	100	108	108	108
Panch Mahals	100	100	119	134
Broach	100	121	122	121
Surat	100	92	101	102
TOTAL FOR BARODA . . .	100	186	162	173
TOTAL FOR BRITISH GUJARAT .	100	103	110	112

26. The abkari revenue of the Rajpipla State was about R46,000 per annum from 1876 to 1883. From 1883 to 1886 the revenue was realized at the rate of R90,000 per annum.

Rajpipla revenue.

27. The abkari revenue of the Cambay State has largely increased in recent years, as will appear from the following figures :—

Cambay revenue.

	R		R
1881	3,947	1884	9,920
1882	5,978	1885	32,500
1883	8,416	1886	32,500

28. The abkari revenues of Bansda, Dharampor and Sachin have also increased in recent years by 200 to 300 per cent. The exact figures are not known.

Bansda, Dharampor and Sachin revenue.

29. The following extracts are from a translation of rules for the sale of abkari farms in the Nizam's dominion :—

Hyderabad.

"The abkari contract of each taluka shall be separately put up to auction except if the Talukdar has any other better mode in his view.

* * * * * * * *

"4. These contracts shall be given for three years; but the Talukdar should, at the time of giving them out, keep in view the amount of increase that took place by the auction during the previous three years, and the Talukdar is authorized to give or not to give contract to any person either on account of the smallness of the amount or the respectability of the bidder.

* * * * * * * *

"6. The contract may be sold for one or two years (as the case may be) if there be no one to purchase it (for three years) at a considerable amount.

* * * * * * * *

"8. If the highest bid for one year's contract is not for a considerable amount, departmental arrangement shall be resorted to."

30. According to lists made in 1884-85, the numbers of liquor shops in British territory and in Hyderabad territory within three miles of the frontier were as follows:—

	British shops.	Nizam's shops.
Frontier of Chalisgaon Taluka	13	24
" Pachora "	3	37
" Jamner "	4	12
" Yeola "	1	1
" Nandgaon "	14	23
" Kopargaon "	1	2
" Nevasa "	...	2
" Shevgaon "	...	6
" Jamkhed "	5	24

LALLUBHAI GORDHANDAS,

Personal Assistant to the Commissioner of Customs, Salt, Opium and Abkari, on Special Duty.

POONA,
19th July 1889.

No. 312, dated 14th January 1890.

From—T. D. MACKENZIE, Esq., Acting Chief Secy. to the Govt. of Bombay, Revenue Dept.,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

As requested in your telegram, dated the 30th ultimo, I am directed to forward herewith a statement showing the rates of still-head duty in force from 1877-78 to 1887-88 in the several districts of the Presidency proper, and to intimate that similar statistical information for the Town and Island of Bombay is furnished in Appendix E to the memorandum by the Commissioner of Abkari, copies of which were sent to the Government of India with the letter from this Government, No. 9589, dated the 19th ultimo.

2. I am to explain that as the whole of the Ratnagiri district and the greater portion of the district of Kanara were under the out-still system during the period specified above, no rates of still-head duty have been given for them. The partial omission as regards other districts in cases shown in the lists is due to the same cause.

Statement showing the rates of still-head duty in force from 1877-78 to 1887-88 in the several districts of the Bombay Presidency proper where such duty was levied.

	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	REMARKS.
	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	
Ahmedabad—												
The city and cantonment of Ahmedabad.	0 12	2 0	2 0	2 0	...	...	...	...	...	...	...	
Whole District . . .	...	..	...	...	2 0	2 0	2 0	...	...	..	2 4	
Whole District (except Paranty and Modasa).	...	...	...	...	...	...	...	2 4	2 4	2 4 up to 31st December 1887.	...	
Kaira—												
Matar and Memadabad talukas .	...	...	...	...	2 0	...	...	...	...	2 4	...	
Kapadvanj	...	...	...	...	...	...	...	1 0	1 0	1 0	1 0	
Thasra	...	...	...	...	...	..	...	1 0	1 0		1 0	
Borsad	...	...	...	...	...	...	...	2 4	1 0		2 4	
Rest of the District . . .	...	...	...	...	...	...	...		2 4			
Panch Mahals—												
Talukas of Godhra, Halol and Kalol.	...	...	...	...	...	...	...	...	...	0 12	0 12	
Broach—												
City of Broach, town of Ankleshwar and villages of Andada and Sajod.	0 15	2 0	...	...	...	...	...	...	...	...	...	
City of Broach and Ankleshwar taluka	...	...	2 0	...	...	...	...	...	...	...	..	
Whole District	...	...	...	2 0	2 0	2 0	2 0	2 4*	2 4*	2 4*	2 4*	*For the city and area of 10 miles round it the rate was R2-6.
Surat—												
City of Surat and six miles radius.	0 15	2 0	...	...	...	...	...	...	...	...	...	
Town of Bulsar and six miles radius.	0 6	1 0	...	...	..	...	...	...	...	...	...	
City of Surat and Chorasi and Olpad talukas.	...	...	2 0	2 0	...	...	...	...	...	...	...	
Bulsar and Pardi talukas . .	...	...	1 0	1 0	...	...	...	...	...	...	...	
City of Surat and Chorasi and Olpad talukas.	...	...	...	...	2 0	2 0	2 0	2 0	2 0	2 0	2 0	
Bardoli, Bulsar, Chikhli, Jalalpur and Pardi talukas.	...	...	...	...	1 8	1 8	1 8 (including Mandvi).	1 8 (including Mandvi).	1 8 (including Mandvi).	1 8 (including Mandvi)	1 8 (including Mandvi).	
Thana	...	(g) 1 0	1 12	1 12	(g) 1 8	(g) 1 8	(g) 1 8	(g) 1 8	(g) 1 8	(g) 1 8	(g) 1 8*	* Up to 31st December 1887. From 1st January 1888 extra percentage system.
	...	(h) 1 4	whole district		(j) 1 12	(j) 1 12	(j) 1 12	(j) 2 0	(j) 2 0	(j) 2 0	(j) 2 0 *	
	...	(i) 1 8										
	...	(j) 1 12										

g, for Umbargaon Petha; *h*, for Dahanu Subha; *i*, for Mahim taluka; *j*, for the rest of the district.

Statement showing the rates of still-head duty in force from 1877-78 to 1887-88 in the several districts of the Bombay Presidency proper where such duty was levied—contd.

	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	REMARKS.
	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	
Nasik—												
(a) In all talukas except Baglan, Kalvan and Peint.	...	...	...	...	(a) 2 8	(a) 2 8	(a) 2 8	...	...	...	...	
(b) In Baglan, Kalvan and Peint.	...	...	...	...	(b) 1 12	(b) 1 12	(b) 1 12	...	...	...	...	
Whole District (except) talukas of Baglan, Kalvan and Peint.	...	...	...	...	...	...	...	2 0	2 0	2 0 up to 31st December 1887.	...	
Whole District	...	...	...	...	...	...	...	...	...	...	2 0	
Khandesh	...	...	...	...	...	...	...	...	...	...	(c) 0 12 (d) 2 0 from 1st January 1888.	
Ahmednagar	...	2 8	2 8	2 8	2 8*	2 8*	2 8*	3 0	3 0	3 0	3 0	* For the town of Ahmednagar and radius of 10 miles, the rate was R2-12.
Poona	2 8	2 8	2 8	2 8	2 8†	2 8†	2 8†	3 0	3 0	3 0	3 2	† For the city and cantonment and radius of 10 miles the rate was R2-12
Sholapur	...	2 8	2 8	2 8	2 8‡	2 8‡	2 8‡	3 0	3 0	3 0	3 0	‡ For the city and radius of 10 miles the rate was R2-12.
Satara	...	2 8	2 8	2 8	2 8‡	2 8‡	2 8‡	3 0	3 0	3 0	3 0	
Belgaum	...	...	...	...	2 8	2 8	2 8	3 0	3 0	3 0	3 2	
Dharwar—	...	...	...	...	...	...	...	2 12†	2 12†	2 12†	3 0	† For the towns of Dharwar and Hubli and a radius of 10 miles round each.
								2 8‡	2 8‡	2 8‡		‡ For the rest of the District.
Bijapur	...	...	...	...	...	...	..	2 8	2 8	2 8	3 0	¶ For the talukas of Roha Mangaon and Mahad.
Kanara—												
Haliyal taluka and Supa Petha	...	...	..	...	.	-	2 8	3 0	3 0	3 0	3 0	** Rest of the district.
Kolaba	... ...	1 8¶ 1 12**	1 12	1 12	1 12	1 12	1 12	2 0	2 0	2 0	2 0††	†† Up to 31st December 1887. From 1st January 1888 extra percentage system.

(c) In Navapur Peta, Akrani Pargana, and the villages situate within Mehwas limits in Taloda taluka and in the Dangs and Mehwas States. (d) In the rest of the district.

T. D. MACKENZIE,
Acting Chief Secretary to Government.

No. 20 (Revenue), dated 7th January 1890.

From—C. A. GALTON, Esq., Secretary to the Government of Madras, Revenue Dept.,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

Adverting to your letter, dated 9th July 1889, No. 3506, I am directed to forward a copy of the marginally-noted Proceedings of this Government, from which it will be seen that His Excellency the Governor in Council is of opinion that the increase in consumption during recent years is not due to any encouragement given to drinking but to the growth of population, the prosperity of the poorer classes, due to a succession of favourable seasons, and to the success of the measures adopted to put down illicit traffic.

No. 19, dated 7th January 1890.

Extract from the Proceedings of the Government of Madras, Revenue Department,—No. 19 (Revenue), dated 7th January 1890.

Read again the following—

G. O., dated 26th July 1889, No. 4692 (Mis. Revenue).

Read the following letter—

No. 3506, dated 9th July 1889.

From—E. J. SINKINSON, Esq., Offg. Secy. to the Govt. of India, DEPT. OF FINANCE AND COMMERCE,
To—The Secretary to the Government of Madras, Revenue Department.

In continuation of my letter No. 3392, dated the 3rd July 1889, I am directed to forward copies of the report of the debate in the House of Commons on the subject of Excise administration in India, and to request that you will submit, for the consideration of the Government of India, any remarks which His Excellency the Governor in Council may desire to make on the statements made and figures quoted in the debate, so far as they relate to Madras.

2. I am also to ask that a table, showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India in force each year since 1860, may be prepared and forwarded with your reply.

No. 4692 (Mis. Revenue), dated 26th July 1889.

Order thereon by the Government of Madras.

Referred to the Board of Revenue for early remarks.

2. The statement asked for by the Government of India in paragraph 2 of the letter should also be furnished.

Read also the following—

Proceedings of the Board of Revenue (Separate Revenue), dated 20th September 1889, No. 344:—

Read—

Endorsement of the Secretary of Government, Revenue Department, dated 26th July 1889, No. 4692, on letter from the Government of India, No. 3506, dated 9th July 1889, forwarding, with remarks, copies of the report of the debate in the House of Commons on the subject of the Excise administration of the Government of India.

Resolution.—As desired in paragraph 2 of the order above read, the Board beg to submit two statements giving, so far as the information is available in their office, the particulars called for by the Government of India as to the rates of duty on spirits and the selling prices of opium sold to licensed dealers in each year since 1860.

2. In regard to the rates of duty on spirits, it is necessary to explain that the excise system was not introduced into the districts named in the margin until the years shown against them, so that the rates of duty cannot in these cases be stated for earlier years; that in South Arcot up to 1888-89, and in other excise districts (except Madras) up to 1884-85, the rates of duty shown in the statement include the payments made to Government for the monopolies of the manufacture and sale of spirits which cannot be separated, so that the rates of duty may alone be shown; and that in the case of the Madras District the rates of duty shown in the statement include up to 1884-85 inclusive the license fees of the shops.

Kistna—1886-87.
Kurnool (a part of the district only for the second time)—1885-86.
South Canara—1887-88.
Malabar (except the Wynaad)—1885-86.

3. Under these circumstances, the statement is quite misleading, in that it represents a

general reduction of duty to have taken place in South Arcot in 1888-89, in Madras in 1885-86, and in the other districts in 1884-85. The apparent reduction was due in all these cases to a radical change of system, whereby (1) in most instances the grant of the monopoly of the manufacture and supply of spirits was first separated from the grant of the privilege of sale and was then abandoned; and (2) in all cases the privilege of sale (subject of course to the payment of duty) was separately leased out Before the change, the rates of duty shown in the statement represented the whole incidence of taxation per gallon of spirits. After the change, the taxation on spirits consisted of two parts—first, the duty directly charged at the time of the issue of the spirits from the distilleries, and secondly, the duty indirectly levied by the leasing out of the privilege of sale. The effect of this double method of taxation has been greatly to enhance during recent years the sum realised by the State per gallon of spirits sold, as will be seen from the following statement, in which both the direct and the indirect duty are shown together under the head of incidence of taxation :—

Incidence of taxation per gallon of spirits of 30° under-proof.

Districts.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90 (estimate).
	R a. p.	R a. p.	R a. p	R a. p.	R a. p.	R a. p	R a. p.
Ganjam	1 12 0	2 6 6	2 10 11	2 9 0	2 4 4	2 5 11	2 6 11
Vizagapatam	1 12 0	2 10 1	2 10 7	1 15 2	2 0 0	2 2 5	2 4 0
Godavari				Rented			
Kistna		Rented.		1 8 1	1 9 7	2 6 10	2 6 6
Nellore	1 12 0	2 12 0	2 15 8	2 9 4	3 2 11	3 0 0	3 6 9
Cuddapah	2 4 0	3 12 10	4 5 2	3 8 3	3 8 1	3 7 7	3 12 5
Anantapur	2 0 0	2 15 5	3 6 4	2 9 6	2 13 11	2 15 10	3 8 9
Bellary	2 0 0	3 4 9	3 10 4	2 14 7	2 12 3	3 0 10	3 4 7
Do. Cantonment	2 13 0	3 5 8	3 10 1	2 14 2	3 14 3	3 8 1	3 12 6
Kurnool portion	Rented.		2 2 2	2 9 10	2 12 10	3 10 3	3 6 5
Madras { One kind of spirit	3 3 10	3 4 1	3 15 9	4 2 8	3 11 1	4 0 9	4 8 0
Madras { 2nd do. do.	3 9 0	3 9 0	4 6 8	5 13 9	4 7 5	...	...
Chingleput	2 5 0	2 14 3	3 0 1	4 4 10	3 6 2	3 9 7	3 11 2
North Arcot	2 4 0	3 4 7	3 6 9	3 15 2	3 7 6	3 8 3	3 13 6
South Arcot	2 0 0	2 0 0	2 0 0	1 15 5	2 2 11	2 10 2	2 11 5
Tanjore	2 0 0	2 13 10	3 8 1	2 15 11	2 11 4	2 8 9	2 15 3
Trichinopoly	2 0 0	2 13 7	3 5 7	3 3 11	2 13 9	2 15 7	3 5 0
Madura	1 8 0	2 9 8	2 12 3	3 12 10	3 1 11	3 1 1	3 10 11
Tinnevelly	1 8 0	2 10 11	3 4 1	3 11 5	3 8 6	2 13 9	3 6 11
Coimbatore	2 0 0	4 12 0	4 13 9	3 6 10	3 5 3	3 1 7	3 8 7
Nilgiris	2 13 0	4 6 6	4 8 6	4 1 4	3 14 3	4 2 6	4 4 10
Salem	2 4 0	3 13 0	4 8 9	3 10 2	3 3 7	3 8 7	3 15 8
South Canara	Rented (combined arrack and toddy).				1 13 8	0 14 4	2 4 0
Malabar	2 13 0	2 5 2	2 3 11	1 14 10	2 5 3	2 2 0	2 0 5

4 In regard to the debate in the House of Commons on the 30th April last, copy of a report of which has been forwarded for their remarks, the Board have little to say. Most of the criticisms directed at what the speakers called the excise system of the Government of India are applicable to two or three only out of perhaps fifteen or twenty excise systems in force in different parts of India. Only one of those two or three systems is in force in this Presidency at all, and that is moribund here, being in course of being superseded by other methods in pursuance of the policy which has guided the Abkari administration here for nearly twenty years as rapidly as the necessary steps to this end can be taken. As far as that system is here in force, it is free from the objectionable features on which the speakers in the recent debate commented.

5. The Board do not understand what is meant by the statement at page 3 of the report that contractors pay for the outstills certain fixed sums and contract with the Government to pay lump sums for the use of the outstills. This seems to indicate that the speaker believed an outstill to be a kind of implement or machine, the property of Government. But there may be some error in the report.

6. It is not the case that there is here a steadily increasing manufacture of beer strong in alcohol on which no duty is paid (page 7 of the report). The manufacture of beer is increasing, but it is not allowed to contain more than 8 per cent. of alcohol (about the proportion in Bass'Ale), and analyses are frequently made to ensure the observance of this condition. Duty is, and for years past has been, charged on beer made in this Presidency and sold to the public at the same rate (1 anna per gallon) as on imported beer.

7. In this Presidency we do not force people to find sites for shops, nor do we fix maximum prices. We gave that up long ago. When we do interfere with prices, it is to fix minimum prices.

8. It must be extremely difficult for persons in England, who desire to criticise the Indian Abkari administration, to obtain an accurate knowledge of the details of the different

abkari systems and to understand their varying effects both on the revenue and on the moral and material condition of the people; and the Board can make allowances for persons who fail in this difficult task. But it seems to them quite inexcusable that persons who take on themselves to instruct the Government of India and its servants in the performance of their duties should fail to acquaint themselves with the physical facts of the case, which the officers of the department, however anxious to earn promotion by increasing the revenue, neither created nor can modify or abolish. Mr. McLaren (page 15) is evidently ignorant of the facts that, unless particular care is taken to prevent fermentation beginning, toddy ferments almost as soon as drawn; that toddy is mostly sold in a state of fermentation; and that fully fermented toddy has been frequently proved to contain more than 10 per cent. of proof spirit, that is, that it is of the strength of strong beer. Toddy is so cheap—often less than an anna a gallon—that it is believed by many to be the cause of more drunkenness than arrack. But this is a point on which further information is required and on which it is possible that no dictum of universal application can be laid down.

9. The figures on which Mr. Caine bases his arguments at page 8 of the report appear to have been derived from authentic sources. But their application by Mr. Caine shows that he has not fully apprehended the facts. He has omitted to notice that the figures apply to different areas and populations. The statistics of consumption in rented districts are so untrustworthy that the Board make it a rule never to base arguments upon them. Omitting them, the actual facts as to the consumption of recent years are shown in the subjoined statement:—

Statement showing the area, population and consumption of spirits reduced to proof strength in the excise tracts of the several districts of the Madras Presidency for seven years ending 1888-89.

Districts.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ganjam	39,004	41,835	35,316	27,020	24,579	24,170	24,044
Vizagapatam	11,699	11,226	9,941	9,590	(a) 26,479	29,133	(b) 36,323
Kistna	..	...	...		(c) 71,855	112,059	115,548
Nellore	37,638	38,859	35,276	30,948	39,813	42,106	39,240
Cuddapah	51,623	50,205	45,086	38,189	43,614	46,703	47,541
Anantapur	27,474	26,141	23,726	19,679	25,928	32,380	32,837
Bellary	68,270	73,637	67,920	54,225	60,240	73,475	70,144
Kurnool	...	...	..	(d) 35,437	41,222	38,798	28,022
Madras	125,622	125,783	127,474	108,977	99,400	(e) 140,673	(f) 152,048
Chingleput	40,183	39,718	45,087	47,904	41,123	(e) 57,238	(f) 35,237
North Arcot	73,560	76,647	84,778	83,202	86,368	91,157	91,323
South Arcot	47,571	55,514	70,769	63,354	74,981	80,670	(g) 95,740
Tanjore	27,781	33,875	34,142	24,218	28,669	(h) 37,045	39,100
Trichinopoly	34,164	36,312	37,677	26,623	29,067	(h) 32,157	35,282
Madura	40,924	46,7 1	48,255	41,876	39,096	42,477	48,225
Tinnevelly	31,065	36,462	35,115	26,346	21,700	21,718	26,566
Coimbatore	48,126	47,594	40,232	35,391	38,354	38,183	46,148
Nilgiris	40,515	40,217	35,545	27,752	28,908	36,212	31,918
Salem	46,115	53,000	48,377	36,664	41,570	54,171	52,236
South Canara	...	...	...	...	..	(j) 10,285	(k) 16,827
Malabar	8,001	9,198	9,257	(i) 21,751	27,055	24,197	30,458
Total	799,335	842,964	833,973	759,146	890,021	1,065,007	1,094,807
Area, Sq. miles	93,973	93,973	93,973	99 385	104,221	104,285	106,841
Population	21,679,722	21,679,722	21,679,722	22,331,954	23,125,133	23,185,183	24,374,182

(a) Increase due to change of law enabling department to prevent smuggling from neighbouring rented tracts.
(b) An additional area of 2,000 square miles and an additional population of a million supplied.
(c) For nine months. District formerly rented.
(d) District formerly rented.
(e) Increased consumption owing to strike among toddy-drawers.
(f) A large area and population transferred from Chingleput to Madras.
(g) New system adopted on French frontier.
(h) Preventive arrangements on the Pudukota frontier improved.
(i) Five large towns with a population of 168,000 newly brought under the excise system.
(j) Mangalore town and suburbs with a population of 60,000 newly brought under the excise system.
(k) Mangalore taluk (exclusive of Mangalore town) with a population of 189,049 and an area of 556 square miles added

10. Pages might be written as to the causes of the fluctuations in consumption shown in the above statement. But this is not necessary. It is sufficient to state that the consumption of the tracts which have been under the excise system continuously during the period treated of has been as stated in the margin. These tracts must be considered by themselves if the comparison is to be a fair one, and if a just judgment is to be formed as to the efficiency of present arrangements for the

Years.	Consumption of spirits, proof gallons.
1882-83	799,335
1883-84	842,964
1884-85	833,973
1885-86	710,425
1886-87	759,107
1887-88	889,102
1888-89	913,360

double object of reducing the consumption and of increasing the revenue. The increase in the consumption of spirits was thus about 15·4 per cent., or ·005 of a gallon per head of the population in the period of six years. In 1882-83, however, the country was still far from having recovered from the effects of the great famine of 1876—78. The interval between 1882 and 1889 was one of general prosperity, during which the population probably increased by fully 5 per cent. The increase in the consumption of spirits does not, therefore, appear to the Board to indicate any increase of intemperance or to warrant the conclusion that the abkari system was in any way open to blame. On the contrary, the system is such that, as soon as the rise of consumption in the early part of 1888-89 showed that the increase of 1887-88 was not ephemeral, the Government was at once able to increase the rates of duty charged in the current year to the extent shown in the last column of the enclosed statement of rates of duty.

11. But it is unnecessary to lengthen these remarks or to take up the time of Government with the correction of the many errors as to facts and motives, as well as to principles, into which several of the speakers in the recent debate were betrayed by want of knowledge of the subject It will suffice for the Board to say that they are in possession of two letters from Mr. Caine to their Secretary, in one of which (dated December 5th, 1888) he says, "I am quite convinced that the methods pursued in Madras Presidency are better than those in any other province of British India, judging by results at any rate," while in the other (of the 19th of the same month) he writes, "I have always considered the Abkári Department of Madras the best administered in all India."

APPENDIX.

Statement showing the rates of excise duty on country spirits at 30° under-proof in the Madras Presidency.

Districts.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
1. Ganjam	1 0 10	1 6 9	1 6 9	1 6 9	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 4 0	1 4 0	1 6 0	1 6 0	1 5 0	1 5 0
2. Vizagapatam	1 0 10	1 8 6	1 8 6	1 8 6	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 2 0	1 2 0	1 4 0	1 6 0	1 5 0	1 5 0
3. Godávari	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...
4. Kistna	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...
5. Nellore	...	1 8 6	1 8 6	1 8 6	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 4 0	1 4 0	1 5 4	1 13 6	1 12 0	2 3 0
6. Cuddapah	..	..	...	...	2 0 0	2 0 0	2 0 0	2 4 0	2 4 0	2 4 0	1 6 3	1 6 3	1 12 0	1 12 0	1 12 0	2 3 0
7. Anantapur	(Figures included in Bellary as both formed one district till 1881-82).							2 0 0	2 0 0	2 0 0	1 6 3	1 6 3	1 12 0	1 12 0	1 12 0	2 3 0
8. Bellary { Cantonment	...	2 12 0	2 12 0	2 12 0	2 13 0	2 13 0	2 13 0	2 13 0	2 13 0	2 13 0	2 0 0	2 0 0	2 3 0	2 12 10	2 10 0	3 1 0
8. Bellary { District	...	...	...	...	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	1 8 3	1 8 3	1 12 0	1 12 0	1 12 0	2 3 0
9. Kurnool	...	...	...	...	1 12 0	1 12 0	1 12 0	..	...	...	...	1 6 0	1 5 0	1 5 0	1 12 0†	2 3 0†
10. Madras { Pattai	2 14 0	2 14 0	3 2 0	3 2 0	3 3 0	3 3 0	3 3 0	3 3 10	3 3 10	3 3 10	3 2 6	2 12 10	2 12 10‡	2 12 10	2 10 0	3 4 6
10. Madras { Colombo	3 6 7	3 6 7	3 7 10	3 4 10	3 5 0	3 5 0	3 7 0	3 7 0	3 7 0	3 9 0	3 9 0	3 9 0	...	...	...	...
11. Chingleput	2 0 0	2 4 0	2 4 0	2 4 0	2 4 0	2 4 0	2 4 0	2 5 0	2 5 0	2 5 0	1 6 0	1 6 0	2 3 0	2 3 0	2 3 0	2 10 0
12. North Arcot	1 12 0	2 4 9	2 4 9	2 4 9	2 6 0	2 4 0	2 4 0	2 4 0	2 4 0	2 4 0	1 6 0	1 6 0	2 3 0	2 3 0	2 3 0	2 10 0
13. South Arcot { Frontier	1 12 0	1 12 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	1 5 0	1 5 0
13. South Arcot { Other taluks															2 0 0	2 3 0
14. Tanjore	...	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	1 7 5	1 7 5	1 12 0	1 12 0	1 12 0	2 3 0
15. Trichinopoly { Towns	...	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	1 12 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 3 0	2 3 0	2 3 0	2 10 0
15. Trichinopoly { Districts											1 6 0	1 6 0	1 12 0	1 12 0	1 12 0	2 3 0
16. Madura	...	...	...	...	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 7 0	1 7 0	1 12 0	1 5 0	1 12 0	2 3 0
17. Tinnevelly	...	...	...	...	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 1	1 8 1	1 12 0	1 12 0	1 12 0	2 3 0
18. Coimbatore	...	1 12 0	1 12 0	1 12 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	1 8 3	1 8 3	1 12 0	1 12 0	1 12 0	2 3 0
19. Nilgiris	...	2 12 0	2 12 0	2 12 0	2 13 0	2 13 0	2 13 0	2 13 0	2 13 0	2 13 0	2 6 6	2 6 6	2 3 0	2 12 10	2 10 0	3 4 6
20. Salem	...	1 12 0	2 3 0	2 3 0	2 4 0	2 4 0	2 4 0	2 4 0	2 4 0	2 4 0	1 4 6	1 4 6	1 12 0	1 12 0	1 12 0	2 3 0
21. South Canara	...	...	...	...	...	...	...	...	...	...	...	...	...	1 0 0	1 0 0	0 12 0
22. Malabar { Towns	...	...	...	...	2 13 0	2 13 0	2 13 0	2 13 0	2 13 0	2 13 0	1 15 0	1 4 0	1 4 0	0 11 0	0 8 0	0 8 0
22. Malabar { Wynaad taluk												1 15 0	2 3 0	2 12 10	2 10 0	3 1 0

* In the upland taluks and Masulipatam Town.

† With the exception of Cumbum and Markapur taluks, which always continued under the rented system.

‡ Up to 1885-86, Madras Town Abkári was under amani management under the dowle system.

APPENDIX.

Statement showing the selling prices of Opium per Tola (180 grains) sold to licensed dealers for consumption in the Madras Presidency.

District.	1886-87.	1887-88.	1888-89.
	R a. p.	R a. p.	R a. p.
1. Ganjam	0 2 8 to 0 3 9	0 3 2 to 0 4 8	* ...
2. Vizagapatam	0 3 4 to 0 3 9	0 3 9 to 0 4 6	0 4 2 to 0 4 7
3. Godavari	0 3 7 to 0 4 7	0 4 0 to 0 4 3	0 4 1 to 0 4 11
4. Kistna	0 3 3 to 0 4 0	* ...	0 3 10 to 0 4 6
5. Nellore	0 4 1 to 0 6 8	0 4 1 to 0 8 10	0 4 5 to 0 6 0
6. Cuddapah	0 3 8 to 0 4 9	0 4 0 to 0 6 0	0 4 2 to 0 5 4
7. Anantapur	0 4 6 to 0 4 8	0 4 0 to 0 5 1	0 4 3 to 0 10 3
8. Bellary	0 3 9 to 0 4 6	0 2 7 to 0 5 1	0 2 1 to 0 6 0
9. Kurnool	0 3 10 to 0 4 4	0 4 3 to 0 10 8	0 4 3 to 0 5 4
10. Madras	0 3 11	* ...	0 3 11 to 0 4 11
11. Chingleput	* ...	0 4 0	0 4 4
12. North Arcot	0 3 9 to 0 4 0	0 3 7 to 0 4 0	0 4 0 to 0 5 0
13. South Arcot	* ...	0 4 6 to 0 6 0	0 4 0 to 0 7 6
14. Tanjore	0 3 10 to 0 6 0	0 4 4 to 0 6 0	0 4 0 to 0 5 4
15. Trichinopoly	* ...	0 4 8 to 0 5 0	0 4 4 to 0 6 0
16. Madura	0 4 0 to 0 4 2	0 4 6 ...	0 4 8 ...
17. Tinnevelly	0 4 0 to 0 4 6	0 4 0 to 0 5 4	0 4 3 to 0 10 0
18. Coimbatore	0 3 11 to 0 6 2	0 3 11 to 0 6 0	0 4 0 to 0 5 4
19. Nilgiris	0 3 4 to 0 4 1	0 3 4 to 0 4 1	0 4 6 ...
20. Salem	0 4 0 to 0 8 0	0 4 0 to 0 10 0	0 4 8 to 0 7 0
21. South Canara	0 6 0 to 0 6 2	0 3 5 to 0 7 3	0 4 8 to 0 11 8
22. Malabar	0 3 0 to 0 8 0	0 4 0 to 0 8 0	0 3 0 to 0 7 0

* Not furnished by Collector and called for.

N. B.—(1) These rates represent the prices realized by the wholesale importer from the licensed vend farmer. The Board have no information of the rates of purchase by the importer.

(2) Information is not available for the years anterior to 1886-87.

Read also—

No. 6225, dated 9th December 1889.

From—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE,
To—The Secretary to the Government of Madras.

Abstract.—Requesting an early reply to the communication inviting remarks on the recent debate in the House of Commons on the excise policy of the Government of India.

Read also—

Telegram, dated 30th December 1889.

From—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.
To—The Secretary to the Government of Madras.

Abstract.—Inquiring when reply to letter from the Government of India, forwarding, for remarks, copies of the debate of House of Commons on the Excise administration of India, is expected.

Order thereon by the Government of Madras.

With the proceedings read above, the Board of Revenue submits the tabular statements, showing the rates of duty on spirits and the selling prices of opium for a series of years, called for by the Government of India in its letter, dated 9th July 1889, No. 3506, together with remarks on the statements made and figures quoted in the debate in the House of Commons, referred to in the Government of India letter, so far as these statements and figures relate to this Presidency.

2. In regard to the rates of duty on spirits, the Board has taken for the first year of the series 1874-75, which was the last year of the operation of what has been termed the "experimental excise system," which originated in the district of Ganjam in 1869 and was extended to four other districts (Vizagapatam, Chingleput, North Arcot, and South Arcot) in 1872-73. The second year of the series marks the beginning of what may be termed the "second or improved excise system" which was introduced in nearly half the Presidency, and which differed from the previous system in that it fixed the duty in the different districts with reference to the actual selling prices therein instead of arbitrarily as under the first system, as also the maximum and minimum selling prices; and required the contractors to guarantee a minimum revenue determined by competitive tenders. Under both these systems, the contractor had the monopoly both of manufacture and of sale and paid to Government on account of both these privileges a duty on each gallon of spirit issued from his distillery. It is this duty that is entered in the statement up to the year 1883-84.

3. The apparent decrease in the duty after this year was due to the important change introduced in 1884, on the recommendation of the Abkari Committee, of separating the privileges of manufacture and sale, and collecting the revenue, partly, as before, in the shape of a duty on each gallon of spirit issued from the distilleries, and partly in the shape of rent derived by leasing out, in open auction, the privilege of sale. In the period subsequent to the introduction of this system, the duty shown in the statement represents only the still-head duty. For purposes of comparison, however, the Board has given, in paragraph 3 of its Proceedings, a statement, showing the total incidence of taxation obtained by adding together the still-head duty and the incidence of the vend rents on each gallon at 30° under-proof. This statement shows that the total duty has increased considerably during recent years exceeding, in many places, the tariff rate (R3-8).

4. In regard to the increase in consumption observable in recent years, the Government entirely agrees with the Board in believing that it does not indicate any increase in intemperance. The Board is, however, mistaken in supposing that Mr. Caine has made a wrong use of his figures. All his figures, except those for two of the earlier years, seem to have been taken from Sir David Barbour's Financial Statement referred to by him, and agree (when reduced to London-proof strength) with the figures given in paragraph 10 of the Board's Proceedings; and his remarks about increase relate, therefore, only to those tracts which have continuously remained under the excise system from before the introduction of the new system in 1884-85. In these tracts the consumption in 1888-89 shows, as compared with that in 1883-84, the year previous to the new system, an increase of only 8·3 per cent. This increase is fully explained by the increase in population noticed by the Board and by the growing prosperity of the poorer classes during the last few years, due to a succession of very favourable agricultural seasons. To these causes may also be added the gradually increasing success attending the measures adopted to suppress illicit practices.

5. As observed by the Board, every increase in consumption, which is not due to transient causes, is at once met by increasing the duty. This was done pretty generally throughout the excise tracts at the beginning of this year, and a proposal to further enhance the duty from the beginning of the next year is now under the consideration of Government.

6. How far Mr. Caine's statement in regard to "beer" is correct is pointed out in paragraph 6 of the Board's Proceedings. His statement that no duty is paid on beer is true in regard to the issues to the Government Commissariat Department, which form the bulk of the manufacture.* These issues are exempted from excise duty just as Government imports are exempted from customs duties.

—	Beer.		Total.	Percentages of column 2 on column 4.
	Issued to the Commissariat Department.	Issued to the public.		
1	2	3	4	5
	Gals.	Gals.	Gals.	
*1885-86 .	321,382	46,739	368,121	87·3
1886-87 .	499,000	35,787	534,787	93·3
1887-88 .	460,796	51,568	512,364	89·9
1888-89 .	418,114	128,845	546,959	76·6
Total .	1,699,292	262,939	1,962,231	86·6

7. Mr. M'Laren's challenge that if Government wish to be believed that they are actuated by a desire to promote temperance, they might give proof of it by exempting "toddy" from taxation shows, as pointed out by the Board, that his information on this subject is very incomplete.

8. On the whole, the Government is satisfied that an intimate acquaintance with the Abkari administration as it is now conducted in this Presidency will convince any impartial critic who has not an opposite theory to maintain, that, as far as this Presidency is concerned, everything is being done which it is possible for a Government to do; and this would seem to have been the conviction of Mr. Caine himself judging from what he is reported to have stated in his letters to the Board's Secretary.

9. In regard to the prices charged to the licensed vendors of opium by the importers, it is reported that information is not available for the years anterior to 1886-87.

10. Ordered that the following letter be despatched :—

[Letter No. 20, dated 7th January 1890—see page 40.]

[No. 6904—343, dated 23rd November 1889.

From—L. K. LAURIE, Esq., C.S., Offg. Secretary to the Chief Commissioner, Central Provinces,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of Mr. Sinkinson's letter, No. 3506 dated the 9th July last, forwarding copies of the report of the Debate in the House of Commons on the subject of Excise administration in India, and asking for the submission of any remarks which the Chief Commissioner may desire to make on the statements made and figures quoted in the Debate, so far as they relate to the Central Provinces.

2. As the figures quoted in the Debate do not bear upon the Excise revenue of these Provinces, it is unnecessary to refer to them. With regard to the general statements made on the subject of Excise administration in India, they may be briefly summed up as follows. That there has been an increase of drunkenness under British administration; that the native population look on drinking as a vice; that a native if he drinks at all drinks *to get drunk*; that the increase of drinking is due to the cheapening of drink and the multiplication of facilities for drinking; and that the unchecked extension of the outstill system and the increase of shops without regard to any standard of number, for purposes of revenue only and in disregard of orders, are the causes which have produced these evil results. It is further alleged that a system prevails of making licensees undertake to pay license duty upon a given amount of liquor, which makes them force their sales; and that a system of local option ought to be introduced in connection with the establishment of shops.

3. I am in the first place to observe that the allegations which are embodied in the foregoing indictment preferred against the Excise administration have been the subject of special enquiry and report during the last few years : and that there is really nothing new in them to answer. I am to invite a reference to the letters noted on the margin, to which the Chief Commissioner can add but little.

No. 5316—279 of the 18th November 1886.
No. C. 50 of the 24th September 1888.
No. 1668—77 of the 15th March 1889.
No. 3572—186 of the 13th June 1889.

4. As regards the charge that there has been an increase of drunkenness under British administration, I am to point out that there are no exact statistics available of the number of drinkers, or of drinking castes in India The charge is based mainly upon general inference from the growth of the Excise revenue, and upon the evidence of certain witnesses quoted by the Honourable Member for Flintshire, who speak only of facts observed by them in Behar and the tea districts (where it is, the Chief Commissioner understands, admitted that there had been an undue extension of the outstill system), and among the educated classes of Lower Bengal who have, there can be no doubt, very largely adopted the pernicious habit of consuming European liquors. There is no ground for admitting the accuracy of the statement if applied to the Central Provinces and the general body of the population there. In paragraph 4 of this Administration's letter No. 5316—279, dated the 18th November 1886, it was explained that the system of freely farming to the highest bidder the right to license outstills and establish shops at pleasure, was in force under Native rule down to the time when the Central Provinces were formed: but in consequence of representations made to the Local Government that it did not operate as a restriction on intemperance, it was abolished twenty years ago. In other words, so far as these Provinces are concerned, the British Administration found the worst form of outstill farming in existence, and temptations to intemperance prevalent, and substituted a stricter system with a view to limit the facilities for drinking and diminishing drunkenness. These are facts which are not to be disputed : and the probability that the substitution of restrictive measures for what was practically absolute license has resulted in a diminution of intemperance, is strong enough, the Chief Commissioner thinks, to outweigh any general statement that intemperance has increased in these Provinces since 1860. As pointed out, however, by the Commissioner of Excise (a copy of whose remarks upon the matter at issue is appended), no such general statement has been formulated by public opinion in these Provinces: while the consensus of official experience is opposed to such a view.

If attention is turned to the state of things in those Feudatory States and Zamindaris which are most behindhand in adopting British forms of administration, and which in this and other matters most closely reproduce the state of things which generally prevailed before these Provinces passed from under Native rule, it will be found that while the Chiefs and Zamindars were left to themselves distillation was practically unchecked and there was no limitation upon the number of shops. The Chief Commissioner has taken advantage of the re-settlement to insist upon the adoption by the Chanda and other Zamindars of limitations upon the manufacture and sale of spirits; and has from time to time impressed upon the Feudatory Chiefs the desirability of imposing checks such as prevail in British territory upon the consumption of spirits and drugs. Considerable improvement has already been effected, especially in the States which have come under direct management.

5. The statement that the "native population" look on drinking as a vice is a loose way of saying that *certain classes of* the native population take this view: for it can hardly be questioned that among the aboriginal races, the people of low castes, daily labourers, and the agriculturists of some malarious neighbourhoods, the consumption of spirits is viewed with as much cheerful indulgence as is accorded to the consumption of beer by the mass of the English people. In these Provinces, too, the classes who regard drinking as a vice, *viz.*, Hindus of certain of the higher castes and the stricter sects of Mahomedans, form—as was pointed out in paragraph 5 of this Administration's letter above quoted—but a small portion of the total population. "We have here" (to quote the same paragraph) "in a country, much of which is wild and hilly and covered with long stretches of forest, a large aboriginal population, and, in certain parts, large numbers of persons of the lowest castes who, with their forefathers, have always been accustomed to the use of liquor made from the dower of the mohwa tree. It may be added that in the malarious tracts which abound in the Central Provinces it is quite possible that the moderate consumption of a weak spirit such as that ordinarily consumed in these Provinces has its beneficial effect in protecting the people from chills and fever."

6. Whatever may be the case elsewhere, it is quite incorrect to say that a native of these Provinces who is in the habit of consuming country liquor "drinks only to get drunk." As was noticed in paragraph 17 of this Administration's letter No. C. 50, dated the 24th September 1888, the extreme weakness of the spirit which is manufactured from mohwa by the kallars of these parts is a fairly effective check upon excess. Spirituous liquor, which is from 70° to 80° below London proof, must be consumed in inordinate quantities before intoxication supervenes: and except on festal occasions the kallar's customer is content with his glass. In fact, the only class of natives of these Provinces in respect of whom the accusation that drink is taken for the purpose of getting drunk is not a libel is, in the Chief Commissioner's opinion, the numerically small, but more influential, section who have so far adopted European manners as to have cultivated a taste for English spirits. Generally throughout India it is the growth of intemperance in this class that has given rise to the complaints of native reformers like Keshub Chunder Sen, and has served to give point to the charge that drinking habits are extended in India under British administration.

7. Passing now to the statement that the extension of the outstill system and the multiplication of shops have cheapened drink and increased the habit of drinking, it is unnecessary to say much in refutation of the charge. An indication has already been afforded of what the state of things was under Native rule, and how the British Government found it necessary to check intemperance by restricting the outstill system. The history of what was done in the way of replacing the obnoxious free farming system by more regulated methods has been given in this Administration's letter No. C. 50 of the 24th September 1888. Although we have no exact record of the selling prices of country spirits at the time when these Provinces were formed, there can be no reasonable doubt that the effect of the steps then taken was to make drink dearer, not cheaper. It has indeed ere now been strongly urged by local experts that spirits have been made *too dear*, and that the people are unduly deprived of the simple stimulant which their forefathers had always been wont to enjoy. The fact that of late years the number of outstills has (for preventive reasons) been increased must be considered along with the fact that the number of *shops* has been diminished. In short, the Chief Commissioner considers it beyond question that the increase in the Excise Revenue of the Central Provinces is due to the higher prices paid for the right to make and sell liquor, and not to any extension of drinking facilities. When the upset prices fixed by the Administration are not reached at auction, as a general rule the shops are closed.

The allegation that the number of liquor shops is subject to capricious variation and has been unduly multiplied is not (so far as these Provinces are concerned) at all in accordance with the truth. As was stated in paragraph 2 of this Administration's letter No. 1668—77, dated the 15th March last, almost all the liquor shops in these Provinces have been established for

many years: and new ones are, as a rule, only opened upon a representation made to the Deputy Commissioner that there is a local demand for a shop. The standing orders in the Excise Manual are that "no more shops should be licensed than are necessary to meet the legitimate requirements of the liquor-consuming classes" (*vide* paragraph 15 of this Administration's letter No. C. 50 of the 24th September 1888). As a matter of fact, the number of shops now open (7,604) differs little from the number open eighteen years ago (7,361) and is considerably below the total of the year 1882 (*vide* the statistics appended to my letter No. 3572—186, dated the 13th June last). The increase is far below what might have been expected, looking to the increase of the population and the wealth which the trade in wheat and cotton has poured into the province. The same statement is true of the number of *Opium* shops, which was 990 in 1872 and is 990 now. The question—referred to by the Excise Commissioner—as to whether we might not be justified in closing all *Madak*—as distinct from *Opium*—shops, is now engaging the Chief Commissioner's attention, the opinions of all Commissioners and Deputy Commissioners upon the subject having been called for. Mr. Mackenzie is personally inclined to agree with Mr. Priest that it would be a useful reform to close absolutely these *Madak* dens.

8. The system of making licensees undertake to pay license duty upon a given amount of liquor is not in force in these Provinces.

9. With regard to the feasibility of introducing into the Central Provinces the system of "local option," it is unnecessary, I am to say, to add anything to the report made on this subject in my letter No. 1668—77 of the 15th March last. The instructions contained in the Circular appended to the Excise Commissioner's letter seem to the Chief Commissioner to go as far as possible in the required direction. Among the aboriginal tribes of the Central Provinces drink is part of their religion and figures in all their simple ceremonials. To place these untutored people at the mercy of Brahmin voters in the matter of the use of liquor would practically be tantamount to a violation of the Queen's proclamation.

10. Generally, the Chief Commissioner would submit that the agitation against the Excise system in this country appears to be conducted and stimulated by persons holding extreme views who look upon the consumption of alcohol in any form and in any quantity as pernicious. Their real object is not so much to bring the system under reasonable regulation, as to stop the consumption of liquor altogether. The advocates in India of the general superiority of the sudder distillery system have never gone quite so far as this. They were content to propose to make the consumption of spirits a luxury, by making them so dear that only the well-to-do classes could afford to purchase. Criticising a suggestion of this character, Lord Lawrence's Government in 1864 wrote thus:—"Here is an avowal in the plainest and most unmistakable language that the object is *to deprive the poorer classes* of liquor, by so taxing it that it will only be available to the well-to-do people. This, in the opinion of His Excellency in Council, is a great injustice to the people." The Chief Commissioner entirely concurs in this view, and thinks that a vast amount of nonsense is talked and written at the present day in regard to the necessity and propriety of making liquor dear in India. It is not of course desirable to stimulate the sale of liquor by making it unduly cheap. In a way it ought always to be regarded as a luxury, but it must be remembered that it is and ought to be left a poor man's luxury. Dr. Townsend, who was for years Sanitary Commissioner in these Provinces, once wrote:—"The use of alcoholic liquor to excess is not a vice common among the mass of the people, and there appears to be no call for measures of repression to prevent it from spreading. The classes that consume liquor are poorly fed and subject to much exposure to weather; and there can be little doubt that under such circumstances a moderate use of alcoholic liquor is beneficial to health. The agricultural labourer would suffer more in health if, by the enhancement of the price, or from any other difficulties caused by the working of the Abkari rules, he were daily deprived of a moderate amount of liquor after his day's exposure in the rice-field, than if easy access to liquor permitted him occasionally to indulge in drinking to excess." The Chief Commissioner believes, indeed, that drunkenness is by no means co-extensive with habits of drinking. The people of Italy, Spain, and Southern France are, it has often been pointed out, proverbially temperate. The lower classes of India, both Hindu and Mahomedan, drink far more commonly than observers who know only the habits of the higher castes suppose; but it would be a gross libel on a hard-working and law-abiding people to say that they are anything but a sober race. In these Provinces there is a considerable amount of evidence to prove that the effect of unduly limiting the supply of mohwa spirit always tends to drive the people to drugs—which are cheaper, more portable, more fascinating, and far more deleterious in their effects. The true policy of Government should be to discourage the consumption of drugs by making them dear and difficult to procure; to secure to the people an adequate supply of wholesome country spirit at a

From Foreign Department, to Chief Commissioner, Central Provinces, No. 209, dated the 6th August 1864.

fair, but not prohibitive, price; and to limit the number of shops to the real wants of each locality, avoiding thereby the stimulation of drinking which is likely to ensue if an unwholesome competition urges dealers to attract custom artificially.

11. In conclusion, I am to say that the Table called for in paragraph 2 of Mr. Sinkinson's letter has been prepared as fully as the statistics available allow: and will be found appended to the Excise Commissioner's letter herewith forwarded.

No. 1720, dated 30th October 1889.

From—H. H. PRIEST, Esq., Officiating Commissioner of Excise, Central Provinces,

To—The Assistant Secretary to the Chief Commissioner, Central Provinces.

With reference to your endorsement No. 4505—222, dated the 25th July last, I have the honour to submit the statistics called for therein, and to make the following remarks on the statements made in the Debate, a report of which was forwarded with your letter. My reason for delay in replying to this reference was that I wished to gain some further practical experience of the working of the present Excise system in various parts of the Province than I had had the opportunity of acquiring when your letter first reached me.

2. The chief statements made in the Debate may be summarized as follows:—

(1) Drunkenness in India is steadily on the increase.

(2) This increase is chiefly, if not entirely, due to the Government Excise system, which encourages the opening of shops at places where there used to be none, and which stimulates consumption by lowering the price of spirits and binding contractors to pay license duty on a given quantity of spirits whether they can sell it or not.

(3) The outstill system of manufacture and sale is an unmixed evil and should be abolished.

(4) In opening shops and in Excise arrangements generally educated Native opinion is neglected or over-ridden.

(5) The remedy for the present defects in the Excise system consists in the introduction of the principle of local option.

My remarks on each of these statements shall be as brief as possible.

3. The subject of the supposed increase of intemperance in India, so far as it concerns these Provinces, and its assumed connection with the Government system of Excise, was dealt with in considerable detail by my predecessor in this office No. 2369, dated the 2nd October 1886, and again in his No. 1557, dated the 28th August 1888. To the statistics given in these letters and in Secretariat letter No. 50, dated the 24th September 1888, to the address of the Secretary, Government of India, Department of Finance and Commerce, I have little or nothing to add, but would make the following few observations on the general question.

In the first place, there has never, so far as I am aware, been any complaint either by non-official English residents or on the part of educated Natives regarding any alleged increase of drunkenness among the bulk of the population of these Provinces. This absence of all complaint might in itself suffice to show that there has been no such increase here as is alleged to have taken place in other parts of India, but this view is further supported by the evidence of all competent observers with whom I have had an opportunity of discussing the matter. I have recently taken some pains in collecting the opinions of officials who have served for many years in these Provinces, and they are all of opinion that habitual drunkenness among any large class of the people continues to be, as it has hitherto been, unknown. There is of course, especially among the wilder and more backward tribes, a good deal of drinking at festivities. And other social gatherings, but regular drinking to excess is uncommon, and cases of drunkenness in public are as rare now as they have been for years past. The opinion of Native gentlemen whom I have consulted tends to support this view, excepting in so far as they are nearly all agreed in thinking that the consumption of inferior European liquor by the higher and educated classes has certainly increased, and that it has had, and is having, injurious effects. A very intelligent and well-informed Native gentleman recently expressed to me his surprise that Government should be making such efforts to decrease the facilities for drinking in the case of the poorer classes, to whom the cheap and mild stimulant in which they indulge is generally a comparatively innocent pleasure and in some cases a necessity, while little or no restraint is placed on the consumption by the wealthier class of Natives of the much more deleterious cheap Brandies and Whiskies of European manufacture. This is a view which will, I think, commend itself to all who are acquainted with the facts of Native life. I do not think therefore that there is adequate or indeed any evidence that there has of late years been a perceptible increase in drunkenness among the bulk of the population of these Provinces, and

there has most certainly been no such increase as would call for any change in the existing Excise system on that ground alone.

4. As regards the statement that the Government system encourages the opening of shops at places where there used to be none, and stimulates the consumption by lowering the price of spirits and forcing sales at reduced rates, it may be said that the statement is not in accordance with the facts in these Provinces.

During the last five years I have had considerable experience of the Excise arrangements which exist in the more remote Feudatory States and Zamindaris of the Chhattisgarh Division, and can unhesitatingly say that the facilities for drinking and the consequent drunkenness is greater there than in any British district with which I am acquainted. In the wilder parts of these States there is no restriction whatever on the manufacture or sale of spirits. Each family regularly manufactures what it requires : the consumption of liquor at social gatherings is very large, and drunkenness is, among the lower castes, very general. A perusal of the correspondence regarding the introduction of a simple system of Excise among the Khonds of the Patna and Kalahandi States will suffice to confirm these statements. In other States and Zamindaris where more attention is paid to revenue, it is the custom either to lease each village in the State to a separate contractor or to lease the whole area or large portions of it to single contractors. In neither case are any restrictions placed either on the number or locality of stills or shops or on the quality or selling price of liquor. I have indeed never met with a single instance either of prohibition or restriction in any area under Native rule. It was an Excise system similar to that which I have thus briefly described which existed throughout these Provinces when they first came under British rule,—and how, under these circumstances, the people could then have been more sober than they now are, or how our system of rigidly restricted and high-priced monopolies can have encouraged drinking, it is difficult, in the absence of precise and detailed evidence, to understand or believe.

5. As a further proof that the number of shops or the facilities for drinking have not increased under British rule, I may mention that in 1861-62 the number of shops open for the sale of liquor of all kinds was 7,335; while in the present year, with an increase in population between the first census of 1866 and that of 1881 of 22 8 per cent, it only amounts to 7,504. As the number of shops has thus been nearly stationary, while the letting price of monopolies has, owing to the prevention of smuggling and increased competition, very largely increased, it is difficult to see how the price of liquor can have decreased, as was alleged in the course of the Debate now under reference. It may be added that the system of obliging contractors to pay duty on a larger quantity of liquor than they can be expected to sell, does not exist in these Provinces.

6. As regards the emphatic condemnation of the outstill system by the supporters of the Resolution passed by the House of Commons, I would refer to the remarks made in paragraphs 5 to 7 of the Chief Commissioner's Review of the Provincial Excise Report for 1888-89. As in most administrative matters, the question of the system to be adopted is not merely one of abstract ethical expediency, but also of practical efficacy. The general extension of the sadar distillery system to these Provinces has had a fair trial in past years and was found unsuited to local circumstances. It led to illicit distillation and gave great facilities for dishonesty. It has now been replaced by a system of sadar distilleries in thickly populated areas, with outstills in rural tracts. No other alternative, except that of the entire prohibition of the sale of liquor, has been suggested ; and in default of such suggestion the present system must be given a fair trial. What is intended now is, to improve the present outstill system where it exists, by abolishing shops where there is no steady demand for liquor, by fixing adequate upset prices for all outstill circles, and by paying careful attention to public opinion in the matter of the number and location of shops. On all these points Circular orders have issued, and the matter is having very careful attention.

7. As regards the fourth point raised in Debate (*i. e.*, the alleged neglect of public opinion on the subject of the location of shops and regarding Excise arrangements generally), I may mention that this subject has been dealt with in a special letter by my predecessor (No. 394, dated the 4th March 1889). To the remarks therein made I have nothing to add, except that all possibility of misconception of the intentions of Government on this head has now been removed by the Circular (copy of which is attached) which was recently issued by me with the previous approval of the Chief Commissioner.

8. With respect to the proposed remedy of local option, hinted at in the last statement which I have extracted from the report of the Debate, I would urge, in the first place, that before the decision of a complicated question of this kind is made over to a partially educated and ill-informed majority, it should be clearly shown that a real evil exists, and that the present arrangements are radically defective.

In the case of these Provinces no such proof has, so far as I am aware, been adduced. It has not been shown either that drunkenness has increased, that liquor has been unduly cheapened, or that a definitely expressed public opinion has been over-ridden or neglected. Moreover, even if these points had been proved, the expediency of handing over the decision of Indian Excise questions to a native majority seems very doubtful. In England there is no marked division between classes who drink and those who do not drink, and abstention from drinking is not a leading principle of any of the chief religious bodies. In all ranks of society there are people who consume spirits in one form or another, and the educated and wealthy are as much interested in the drink-traffic as the poor and ignorant. A decision by local option would not therefore in our own country merely be a decision by tradition or caste, but would generally be the result of reasoned opinion based on an examination of the facts of the case, and on a conviction of the terrible evils which actually result from excessive drinking. Here in India the case is widely different. Abstention from drinking is a principle of religion both with Brahmins and Mahomedans, and all the powerful influence of religious prejudice and caste tradition would be brought to bear on the decision of Excise questions. A decision decreeing the abolition of liquor shops in a certain area would, moreover, affect but slightly, if at all, the comfort or the habits of the majority of the individuals by whom it would be arrived at. It would leave them much as they were, and would mainly influence those numerous members of the poorer and lower castes who are not bound by their religion to abstain from drinking, and to whom the occasional indulgence in a stimulant, weaker in most cases than beer or claret, is sometimes a necessity and rarely if ever a serious injury. Care should of course be taken to avoid offending the prejudices of those who object to drinking in any form, but to allow them to deprive a minority of an occasional and generally innocent indulgence simply because their principles do not permit it in their own case, would, I incline to think, be a mode of procedure totally opposed to every axiom of sound and equitable government.

9 In conclusion, I would remark that the description of opium-smoking shops, as given by Mr. Caine and quoted in the speech of Mr. S. Smith, applies with more or less accuracy to the Madak shops in the larger towns in these Provinces, which are common places of resort for all the depraved and abandoned characters of the locality. Madak is admittedly a poisonous and deleterious drug, and the opening of licensed shops tends, so far as I can ascertain—though I write subject to correction with further experience—rather to increase than diminish its consumption. From numerous enquiries which I have recently made, I believe that the entire prohibition of Madak smoking and the closing of all Madak shops would be a welcome measure to the whole of the respectable native community, while the loss to the revenue, inconsiderable in itself, would be more than compensated for by the gain to the people in the abolition of these pernicious and disreputable places of resort.

10. The Statement attached to this letter is sufficiently explained by the Note which accompanies it.

APPENDIX A.

Excise Circular No. 5, dated Nagpur, the 12th September 1889.

(See paragraph 7 of the letter preceding.)

From—H. H. PRIEST, Esq., C.S., Officiating Commissioner of Excise, Central Provinces,

To—All Deputy Commissioners, Central Provinces.

In this office Circular No. 2, dated the 27th of June last, your attention was drawn to the necessity of care in selecting sites for outstills, and it was pointed out that such stills should generally be situated on the outskirts of villages and not in the heart of the *abâdi*, or in places which are open to objection on sanitary or public grounds.

No detailed instructions were, however, contained in that Circular regarding the rules to be followed in determining the location of shops; but as the consumption of spirits by the public must be influenced by the number and situation of the places where its retail sale is permitted, the Chief Commissioner (with whose approval this Circular is issued) thinks that it is desirable to specify the considerations which should guide the Collector (who, under Section 13 of Act XXII of 1881, is responsible for the number and arrangement of spirit shops in his district) in determining how many shops should be opened, and at what places they should be established.

Orders have already issued (*vide* this office Circular letter No. 683, dated the 18th April 1889) for the closing of all shops at places where there is no permanent ordinary demand for

liquor on the part of the drinking classes of the community; and it only remains to regulate the location of those shops which, after compliance with these instructions, have been retained.

The main principle to be followed in this matter is, that all such sites for spirit shops should be avoided as may be likely unnecessarily to obtrude the vend of spirits upon the notice of passers-by, and thus unduly stimulate the demand, or which might tend to be a cause of offence to the non-drinking classes of the Native community. In accordance with this principle the sites of shops should not generally be fixed near market-places, bathing ghâts, schools, places of worship, workshops, factories, the sides of roads leading to bathing ghâts, or sources of water supply, or near other places which are usually resorted to by large numbers of the community. Further, in Municipal towns, the opinion of the Municipal Committee, as to the least objectionable localities for spirit shops, should be asked for, and due weight should be given to any objection put forward by them to any proposed or existing sites; while in respect to *all* places, any representation by the inhabitants on the subject of the closing or removal of a spirit shop should receive full and careful consideration from the District Officer.

In conclusion, it should be noted that the sites of permanent and temporary shops should be determined, with due regard to the above considerations, before the dates fixed for the annual Excise sales, and the list of shops as so determined should be laid before the Collector, together with Form A (as prescribed in Rule 6, page 84, and on page 87 of the Excise Manual), at the time of sale. Additions or changes in this list during the auctions should not be allowed except on good grounds based on ascertained facts, and, where any such changes are sanctioned, the facts which led to the change being approved of should be noted by the Collector in each case. Subject to legitimate objections which may be urged during the year by the inhabitants of any town or village, the sites so selected should generally be retained unchanged throughout the year, and all lessees should be specially warned, not only that the villages fixed for the location of shops in each circle cannot be changed during the year, but that no temporary removal of their shops on market days, or other occasions of large gatherings of the public in other parts of the town or village than those selected for the sites of the shop, will on any account be permitted. Where special arrangements for the supply of spirits in the case of such temporary gatherings of the people may be found necessary from an Excise point of view, or on other good grounds, a separate special license for a temporary shop can be issued.

APPENDIX B.

Statement showing the rates at which Opium was supplied to Licensed vendors from the Government Treasury for the years 1870-71 to 1888-89.

DISTRICTS.	1862-63 to 1869 70.	1870-71 to 1872-73.	1873-74 to 1874-75	1875-76.	1876-77.	1877-78.	1878-79.	1879-80 to 1888-89.	
				Government system in force.	Government system in force.	Government system in force.	Government system in force.		
Sambalpur	The Government system was not in force in any district of the Province during these years.	The Government system was in force in the Sambalpur District only during these years, licensed vendors being supplied at the rate of R22 per seer.	The Government system was in force in the three districts of the Chhattisgarh Division during these years, licensed vendors being supplied at the above rate.	R22 per seer.	R22 per seer.	R22 per seer	R22 per seer.	The Government system has been in force in all the districts of the Province during these years, licensed vendors being supplied at R22 per seer.	
Raipur				Ditto	Ditto	Ditto	Ditto		
Bilaspur				Ditto	Ditto	Ditto	Ditto		
Nagpur				Ditto	Ditto	Ditto	Ditto		
Bhandara				Ditto	Ditto	Ditto	Ditto		
Chanda				Ditto	Ditto	Ditto	Ditto		
Wardha				Ditto	Ditto	Ditto	Ditto		
Balaghat				Ditto	Ditto	Ditto	Ditto		
Seoni				Ditto	Ditto	Ditto	Ditto		
Chhindwara				Ditto*	Ditto	Ditto	Ditto		*Not quite in force till 1876-77.
Mandla				Not in force	Ditto	Ditto	Ditto		
Betul				Ditto	Ditto	Ditto	Ditto		
Jubbulpur				Ditto	Not in force.	Not in force.	Ditto		
Damoh				Ditto	Ditto	Ditto	Ditto		
Narsingpur				Ditto	Ditto	Ditto	Ditto		
Saugor				Ditto	Ditto	Ditto	Not in force.		
Hoshangabad				Ditto	Ditto	Ditto	Ditto		
Nimar				Ditto	Ditto	Ditto	Ditto		

NAGPUR;
The 30th October 1889.

H. H. PRIEST,
Offg. Commissioner of Excise,
Central Provinces.

APPEN

Statement showing the rates of duty on Liquor at the Sadar Distilleries

Districts.	Rate per gallon.*							
	1862-63.		1863-64.		1864-65.		1865-66.	
	Single distilled.	Above single	Single distilled.	Above single.	Single distilled.	Above single	Single distilled.	Above single.
	R a. p	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a p.
Nagpur . . .	The Sadar Distillery system was not introduced in these districts during the above years.							
Bhandara . .								
Chanda . . .								
Wardha . . .								
Balaghat . .								
*Jubbulpore . .	The Sadar Distillery system was introduced in the districts marked thus* in 1862 63 and was in force for seven months only. No rates are available for these districts.		Sadar Distillery system not in force.		...	1 8 0	Rat n ot given.	
*Saugor . .			Di tto.		...	1 8 0	1 8 0 and 1 4 0	1 8 0 and 1 4 0
*Damoh . . .			Di tto.		0 12 0	1 4 0	0 12 0	1 4 0
*Seoni . . .			Di tto.		...	1 4 0	0 12 0	1 4 0
*Mandla . .			Di tto.		0 12 0	1 4 0	1 4 0 and 0 12 0	...
*Betul . . .			Di tto.		0 12 0	1 8 0	0 12 0	1 8 0
*Chhindwara . .			Di tto.			Sadar	Distillery	system not
*Hoshangabad .			Di tto.		0 12 0	1 8 0	0 12 0	1 8 0
*Narsinghpur .			Di tto.		0 12 0	1 8 0	Rate n ot given	
Nimar . . .	The Sadar Distillery system was only introduced in the Nimar District in 1866-67. Hence no rates can be given for preceding years.							
Raipur . . .	The Sadar Distillery sytsem was not introduced in the Chhattisgarh Division till 1866-67. Hence no rates can be given for preceding years.							
Bilaspur . .								
Sambalpur . .								

* See the Note attached to this Statement.

DIX C.

of each District of the Central Provinces for the years 1864-65 to 1888-89.

Rate per gallon.									
1866-67.		1867-68.		1868-69.		1869-70.		1870-71.	
Single distilled.	Above single.	Single distilled.	Above single.	Single distilled.	Above single.	Single distilled.	Above single.	Single distilled.	Above single.
R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
		0 12 0	1 12 0	Rate not	given.	0 12 0 and 1 0 0	1 12 0 and 2 8 0	0 12 0 and 1 0 0	1 12 0 and 2 8 0
		...	1 12 0	Di	tto.	0 12 0	1 12 0	0 12 0 and 0 8 0	1 12 0 and 1 8 0
Hence no r	ates have	0 12 0	...	Di	tto.	8·10 and seer of	17 pies per Mohwa.	17 pies of M	er seer ohwa.
		Rate not	given.	Di	tto.	0 9 0 and 0 10 0	1 2 0 and 1 4 0	0 10 9	1 6 0
		Di	tto.	Di	tto.	No rate	given.	0 8 0	...
Rate not	given.	0 12 0	1 8 0	Di	tto.	1 8 0	1 8 0	1 8 0	1 8 0
1 4 0 and 0 12 0	1 8 0 and 1 4 0	0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0
0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0
Rate not	given.	Rate not	given.	Rate not	given.	0 10 0 and 0 8 0	...	0 10 0 and 0 8 0	...
1 4 0 and 0 12 0	...	0 12 0	...	0 12 0	...	0 12 0	...	0 12 0	...
0 12 0	1 8 0	0 12 0	1 8 0	...	1 8 0	0 12 0	1 8 0	0 14 0 and 0 12 0	1 8 0
in force.		Rate not	given.	0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0
0 12 0	1 8 0	0 12 0	1 8 0	0 12 0	1 8 0	0 12 0	1 8 0	0 12 0	1 8 0
0 12 0	1 8 0	0 12 0	1 8 0	0 12 0	1 8 0	0 12 0	1 8 0	0 12 0	1 8 0
Rate not	given.	0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0	0 12 0	1 4 0
1 0 0 and 0 4 0	1 4 0 1 0 0 and 0 8 0	Rate not	given.	Rate not	given.	0 12 0	1 4 0	0 12 0	1 4 0
Rate not	given.	Di	tto.	Di	tto.	0 4 0	0 8 0	...	0 8 0
Di	tto.	Di	tto.	0 4 0	...	0 4 0	0 8 0	0 4 0	0 8 0

APPEN

Statement showing the rates of duty on Liquor at the Sadar Distilleries

Districts.	Rate per gallon.			Rate per				
	1871-72.	1872-73.	1873-74.	1874-75	1875-76.	1876-77.	1877-78.	1878-79.
	Single and above.	Single and above.	Single and above.					
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Nagpur	1 0 0	1 7 0	0 14 0	0 1 6 and 0 2 0	0 1 6 and 0 2 0	0 1 6	0 1 6	0 1 [illegible]
Bhandara	0 11 0	0 11 0	0 9 11	0 1 6 and 0 1 0	0 1 6 and 0 1 0	0 1 6	0 1 6	0 1 6
Chanda	0 2 0	0 2 0	0 2 4	0 1 5	0 1 6	0 1 6	0 1 6	0 1 6
Wardha	0 10 11	0 10 7	0 7 0	0 2 0 0 1 9 0 1 6 and 0 1 0	0 1 6 and 0 1 0	0 1 6	0 1 3	0 0 3
Balaghat	0 8 0	0 8 0	0 6 7	0 1 0	0 1 0 0 0 9	0 1 0	0 1 0	0 1 0
Jubbulpore	1 9 0	1 15 0	0 13 5	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6
Saugor	1 3 0	0 10 2	1 1 0	0 1 6	0 1 6	0 1 3	0 1 6	0 1 6
Damoh	0 12 0	...	...	...	...	...	...	...
Seoni	0 8 3	0 8 2	0 8 4	0 10 0 0 8 0 and 0 1 0	0 1 0	0 1 0	0 1 0	0 1 0
Mandla	0 15 8	0 9 10	0 7 0	0 1 0	0 0 9	...	...	...
Betul	0 12 7	0 12 0	0 12 0	0 0 9 0 1 0 and 0 1 2 0 1 9	0 1 3 0 1 6 0 0 9 and 0 1 0	0 1 4	0 1 4	0 1 4
Chhindwara	0 12 0	0 12 0	0 12 0	0 1 6 and 0 1 3	0 1 3	0 1 3	0 1 3	0 1 3
Hoshangabad	0 12 0	0 12 0	1 0 0	0 0 9 0 1 0 and 0 1 3	0 0 9 and 0 1 0	0 0 9 —	0 0 9	0 0 9
Narsinghpur	0 12 0	0 12 0	0 14 0	0 1 0	0 1 0	0 1 0	0 1 0	0 0 9
Nimar	0 13 10	0 12 0	0 12 0	...	0 1 6	0 3 0	0 3 0	0 3 0
Raipur	0 12 0	0 12 8	0 14 3	0 1 3	0 1 3	0 1 3	0 1 3	0 1 3
Bilaspur	...	...	...	...	...	...	...	...
Sambalpur	0 4 0	0 4 0	0 4 0	0 0 6	0 0 6	...	...	...

NAGPUR;

The 30th October 1889.

DIX C—*continued.*

of each district of the Central Provinces for the years 1864-65 to 1888-89—continued.

SEER OF MOHWA.																														REMARKS.
1879-80.			1880-81.			1881-82.			1882-83			1883-84			1884-85			1885-86			1886-87.			1887-88.			1888-89			
R	a.	p	R	a.	p	R	a.	p.	R	a.	p.	R	a.	p	R	a.	p	R	a.	p	R	a.	p.	R	a.	p.	R	a.	p	
0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	
0	1	10	0	1	6	0	1	4	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	
0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	
0	1	10	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	
0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	
0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1		
...			...			...			...			...			...			...			...			...			...			
0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0	* Per gallon.
...			...			...			...			...			...			...			...			...			...			
0	1	4	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	
0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	
0	0	9	0	0	9	0	0	9	0 and 0	0 1	9 0	0 and 0	0 1	9 0	0 and 0	0 1	9 0	0 and 0	0 1	9 0	0 and 0	0 1	9 0	0 and 0	0 1	9 0	0 and 0	0 1	9 0	
0	0	9	0	0	9	0	0	9	0	0	9	...			...			...			...			...			...			
0	3	0	0	3	0	0	3	0	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	0	1	6	
0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	3	0	1	6	
...			...			...			...			...			...			...			...			...			...			
...			...			...			...			...			...			...			...			...			...			

H. H. PRIEST,

Offg. Commissioner of Excise, Central Provinces

NOTE TO APPENDIX C.

The Sadar Distillery system was introduced into the districts of Jubbulpore, Saugor, Damoh, Seoni, Mandla, Betul, Hoshangabad, and Narsinghpur in the year 1862-63 and was in force for seven months only. It was not in force in the year 1863-64 in any district of the Province. The system was, however, again introduced in the above districts in 1864-65, and the rates given in the statement attached to this note have been taken from the Revenue Administration Report for that year.

The rates for 1865 66 and 1866-67 have been taken from Statement IV*a* of the Revenue Administration Report for 1866-67.

The rates for 1867-68, 1868-69, 1869-70, and 1870-71 have been taken from Statement IV*a* of the Revenue Administration Report for those years.

The rates for 1871-72, 1872-73, and 1873-74 have been worked out on the figures given in Statement I of the Excise Reports for those years.

The system of levying duty on mohwa was introduced in these Provinces in 1874-75. Prior to that year duty was levied on each gallon of liquor distilled, as will be seen from the statement appended. The rates on each seer of mohwa taxed in 1874-75 and in the year 1875-76 have been taken from Appendix A to the Excise Report for the latter year.

The rates for the years 1876-77 to 1881-82 have been worked out on the figures given in Statement I of the Excise Reports for those years.

The rates for the years 1882-83 and 1883-84 have been taken from Statement B of the Excise Report for the latter year.

The rates for the years 1884-85 to 1888-89 have been extracted from Statement B of the Excise Reports for those years.

2. The Government system of supplying opium to licensed vendors from the Treasury was in force in the Sambalpur District only during the years 1870-71 to 1872-73, the rate per seer of opium being R22. Prior to 1873-74 vendors supplied themselves with opium as they pleased.

In 1873-74 and 1874-75 the system was in force in the three districts of the Chhattisgarh Division, the rate per seer being R22.

In 1875-76 the system was extended to the districts of Nagpur, Bhandara, Chanda, Wardha, Balaghat, Seoni, and Chhindwara. In 1876-77, two more districts were added, *viz.*, Mandla and Betul. The number remained the same in 1877-78, but in 1878-79 the districts of Jubbulpore, Damoh, and Narsinghpur adopted the Government system, and from the year 1879-80 to 1888-89 the same system has been in force in all districts of the Provinces.

NAGPUR;
The 30th October 1889.

H. H. PRIEST,
Offg. Commissioner of Excise, Central Provinces.

No. 2348, dated 16th November 1889.

From—H C. FANSHAWE, Esq., Offg. Secy. to the Government of the Punjab,

To—The Secretary to the Government of India, DEPT. OF FINANCE AND COMMERCE.

I am now directed to reply to your letter No. 3506, dated 9th July 1889, which forwarded copies of the Report on the debate in the House of Commons on the subject of Excise Administration in India, with a request that any remarks which His Honour the Lieutenant-Governor might desire to make on the statements made and figures quoted in the debate, so far as they relate to the Punjab, might be submitted for the consideration of the Government of India. It was also asked that a table showing rates of duty on liquor and selling prices of opium might be prepared and forwarded to the Government of India.

2. In reply, I am to observe that the Punjab is referred to once only in the debate by Sir John Gorst, who incidentally mentions the number of shops open for the sale of spirits. The Excise Administration of the Province seems, however, to have been excluded from general notice in the discussion which took place, and the Lieutenant-Governor does not understand that any expression of his views on the question of the general excise policy of the Government of India is now called for.

3. The statistics asked for in the second paragraph of your letter under reply, together with a letter of the Commissioner of Excise explaining the same, are furnished herewith.

No. 97, dated 25th September 1889.

From—The Excise Commissioner, Punjab,

To—The Secretary to Financial Commissioner, Punjab.

I have the honour to acknowledge receipt of the copies of correspondence relating to the

report on the debate in the House of Commons on the subject of Excise Administration in India which was forwarded with your endorsement No. 4784, dated 6th August last.

2. In reply, I beg to submit herewith the statement asked for in paragraph 2 of the Government of India letter No. 3506, dated 9th July, and to explain that the statement cannot be completed for the whole period, because there are no figures in the Excise or Revenue Reports of earlier years from which the details can be obtained. With respect to the figures given, I have further to explain that the rates of license fees and still-head duty on country spirits for the years 1870-71 to 1888-89 have been worked out on total gallonage irrespective of strength; and to refer you to Appendix III to the memorandum on Excise by Sir W. Davies (1886) for the average incidence on proof spirits. The figures given in the latter, however, differ very little from those shown in the statement now submitted. For rum and European liquors the rates of license fees on the total gallonage irrespective of strength are given, the rates of still-head duty on the former and of import duty on the latter being at present R4 and R5 per gallon of proof spirit respectively. As regards the figures relating to opium (column 7 of the statement), the Government of India letter referred to above asks for "the selling prices of opium sold *to* licensed dealers for consumption in India," by which I understand that *wholesale* prices are meant, *i.e.*, the prices at which licensed retail vendors can procure the drug. The figures given under this head in the statement, therefore, show the average wholesale price of opium per seer in force in the Punjab.

It may be noted that the wholesale price of opium depends on its quality, which varies a good deal from year to year, and that pure opium usually realizes R13 to R15 a seer, the latter being the price charged for the excise drug.

3. In paragraph 2 of the Punjab Government letter, a copy of which has been forwarded with your letter under reply, I am asked whether I have "any remarks to offer as to the number of shops in the Punjab as compared with the number in other Provinces and *with* the incidence of excise revenue per head in the Punjab and elsewhere." I beg to annex herewith a comparative table illustrating this branch of the enquiry, and to state that the figures given therein relate to the years 1885-86 and 1886-87 and are taken from Imperial Returns II and VI with Provincial Excise Reports, except in the case of Central Provinces and Bombay, where different forms are used. But it will be evident that the comparison, except as to incidence of revenue per head, is defective owing to the difference of system prevailing in the various Provinces. It can scarcely, I think, serve any useful purpose to compare the figures of population and number of shops for the sale of spirits for the Punjab, where the central distillery is in force everywhere except in a portion of a single district, with those of the North-Western Provinces and other Provinces where other systems are in force at the same time. I would also invite attention to the very large number of shops in other Provinces for the sale of what are classed as "fermented liquors" The number of liquor shops in any two Provinces could not be any index of the consumption, or even of the facility for consumption, unless the systems of excise were the same, and even if the systems were the same, local differences would defeat any proper comparison. It is also evident that the incidence of taxation per head of the population is no index of the drinking habits of the people. For instance, while the incidence of taxation on country spirits in the Punjab is nearly R6 a gallon, it is a good deal less than half that figure in the North-Western Provinces. The only thing that can be the subject of fair comparison in any two Provinces is the amount of consumption of spirituous liquors, and Appendix B to the Punjab Excise Report for 1888-89 gives the following results under this head :—

CONSUMPTION IN GALLONS.

Spirits.						Fermented liquors.	
Country.		Rum.		Imported.			
Total.	Per head of population.	Total.	Per head of population.	Total.	Per head of population.	Total.	Per head of population.
161,706	0·009	21,601	0·002	86,127	0·005	681,679	0·036

I cannot find in the statements with the Annual Reports the corresponding figures for other Provinces, but it is probably as much as is expected that I should give the figures for the Punjab.

Statement showing the rates of duty on liquor and wholesale price of opium in the Punjab each year since 1860.

1	2	3	4	5	6	7
	RATE OF DUTY PER GALLON ON LIQUORS.					
Year.	Country spirits.			Rum.	European spirits.	Wholesale price of opium per seer.
	License fees.	Still-head duty.	Total.	License fees.	License fees.	
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
1860-61	Information not available.					
1861-62						
1862-63						
1863-64						
1864-65						
1865-66	2 11 6	2 12 6	5 8 0	Information not available.		
1866-67	2 7 4	2 13 5	5 4 9			
1867-68	2 9 7	2 13 11	5 7 6			
1868-69	2 14 7	2 13 3	5 11 10			
1869-70	3 10 6	2 13 8	6 8 2			
1870-71	3 3 8	2 13 5	6 1 1			
1871-72	2 12 0	2 13 1	5 9 1			
1872-73	3 1 2	2 15 4	6 0 6			
1873-74	2 14 11	2 14 6	5 13 5			
1874-75	2 8 1	2 13 6	5 5 7			
1875-76	2 6 9	2 11 6	5 2 3			
1876-77	2 7 8	2 11 5	5 3 1			
1877-78	2 11 6	3 1 1	5 12 7			
1878-79	2 11 11	3 0 11	5 12 10			
1879-80	2 3 1	3 0 10	5 3 11			
1880-81	2 1 6	3 0 7	5 2 1			
1881-82	2 10 9	2 15 8	5 10 5	3 2 1	0 4 10	16 15 2
1882-83	2 8 6	2 15 8	5 8 2	6 6 3	0 10 4	14 5 7
1883-84	2 8 4	2 15 8	5 8 0	2 15 7	0 5 4	12 4 1
1884-85	2 11 5	2 15 8	5 11 1	3 2 8	0 4 10	9 9 3
1885-86	2 10 2	2 15 8	5 9 10	2 12 7	0 5 5	10 0 10
1886-87	2 9 5	2 15 2	5 8 7	2 13 9	0 4 10	13 7 1
1887-88	2 10 11	2 15 9	5 10 8	2 11 4	0 5 7	14 8 2
1888-89	2 6 2	2 15 10	5 6 0	2 15 7	0 4 7	13 4 4

Statement showing the number of shops for sale of spirits and liquors of all kinds, and incidence of Excise Revenue per head of population in the Punjab as compared with other Provinces.

Province.	Population.	Number of shops for the retail vend of			Average population to each shop for the retail vend of			Total revenue from spirits and fermented liquors.	Incidence per head of population.	Total revenue from spirits, liquors and drugs.	Incidence per head of population.
		Spirits.	Fermented liquors.	Total.	Spirits.	Fermented liquors.	Total.				
1885-86.								R	R a. p.	R	R a. p.
Bombay	15,064,660	Information not available.		4,391	Information not available.		3,431	69,84,063	0 7 5	71,97,239	0 7 8
Madras	30,868,504	22,152	14,214	36,366	1,393	2,172	849	78,96,480	0 4 1	Information not available.	
Central Provinces	9,234,276	8,329	954	9,283	1,109	9,680	995	16,06,366	0 2 10	24,84,252	0 4 4
Lower Burma	3,736,771	175	1,262	1,437	21,353	2,961	2,600	10,69,854	0 4 7	27,39,855	0 11 9
Lower Provinces Bengal	66,589,859	5,036	18,406	23,442	13,222	3,617	2,841	56,07,177	0 1 4	95,83,132	0 2 8
North-Western Provinces and Oudh	44,107,869	7,656	4,102	11,758	5,761	10,752	3,751	43,96,479	0 1 7	57,02,151	0 2 0
Punjab	18,842,264	1,530	39	1,569	12,299	482,518	12,009	8,54,113	0 0 9	13,65,237	0 1 2
1886-87.											
Bombay	51,0646,0	Information not available.		4,331	Information not available.		3,478	72,13,384	0 7 8	74,24,972	0 7 11
Madras	30,868,504	27,515	15,943	43,458	1,122	1,936	710	84,91,959	0 4 5	Information not available.	
Central Provinces	9,234,276	8,625	1,020	9,645	1,071	9,053	958	16,33,205	0 2 11	25,06,669	0 4 4
Lower Burma	3,736,771	49	1,357	1,406	76,261	2,754	2,657	10,43,731	0 4 6	29,80,022	0 12 9
Lower Provinces, Bengal	66,589,859	5,103	18,228	23,331	13,049	3,653	2,854	59,69,392	0 1 5	1,01,25,426	0 2 9
North-Western Provinces and Oudh	44,107,869	7,494	4,300	11,794	5,885	10,257	3,740	42,68,444	0 1 6	56,46,545	0 1 11½
Punjab	18,842,264	1,476	66	1,542	12,747	305,606	12,219	9,20,167	0 0 9	14,38,867	0 1 3

No. 327—86 E., dated 15th November 1889.

From—H. THIRKELL WHITE, Esq., C.S., Offg. Chief Secretary to the Chief Commissioner, Burma,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In compliance with the orders contained in your letter No. 3506, dated the 9th July 1889, I am directed to submit a minute by the Financial Commissioner, Burma, on the statements made and figures quoted in the debate in the House of Commons on the excise administration of the Government of India, as far as they relate to Burma.

2. In submitting this minute, I am to say that the Officiating Chief Commissioner fully concurs in the opinions expressed therein.

Minute by F. W. R. FRYER, Esq., Financial Commissioner, Burma, on the statements made and figures quoted in the Debate in the House of Commons on the Excise Administration of the Government of India,—dated 20th October 1889.

Remarks on a debate in the House of Commons on excise administration and table of rates of duty called for.

In the Government of India, Finance and Commerce Department, No. 3506 (Separate Revenue—Excise), dated the 9th July 1889, a report of a debate in the House of Commons on the subject of excise administration in Burma was forwarded for any remarks which the Local Government may desire to make on the statements and figures quoted in the debate so far as they relate to Burma, and a table was called for showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India for each year since 1860. The tables called for are forwarded and the figures obtainable have been compiled.

Duty on liquor.

2. As regards liquor, it must be explained that there was no duty on distillery liquor in Rangoon previous to 1871-72. Instead of duty the distiller paid a fixed annual sum for the privilege of distilling and selling liquor. The duty on distillery liquor was, except in the Bassein district, where it was R1-5-0 per gallon in 1876-77 and R2 in 1877-78, generally R2-8-0 per gallon from 1866-67 to 1876-77, when it was raised to R4 per gallon. In 1886-87 it was reduced to R3 per gallon, because it was considered that, unless the duty was reduced, liquor manufactured at local distilleries could not compete with the cheap rum and brandy imported into the province from Europe and the Straits. In 1888-89 the duty was again raised to R4, because the duty on imported spirits was enhanced from R4 to R5 per gallon, and it is now proposed to assimilate the duty to that on imported spirit from the 1st April 1890.

Duty on locally manufactured beer.

3. The duty on beer distilled at local distilleries is R1 per gallon, but no beer has been distilled in Burma at distilleries since 1886-87. As the duty on imported beer is only 1 anna per gallon, it is evident that beer distilled at local distilleries cannot compete with it.

Selling price of opium.

4. The selling price of Government opium issued from Government treasuries was R16 per seer in the Kyaukpyu district in 1860-61. In 1862-63 it was R18, in 1862-63 and 1863-64 it was R20. In the Sandoway district it was R20 in 1861-62 and 1862-63. Elsewhere it was R24 till 1881-82, when it was raised to R28 in the Akyab district and to R32 elsewhere. No opium has been allowed to be sold in the Kyaukpyu and Sandoway districts of the Arakan division since May 1882.

Revenue from excise per head of population in Burma in excess of what it is elsewhere.

5. In the debate in the House of Commons it was remarked by Sir John Gorst that the revenue per head of the population raised from the consumption of spirits and opium in Lower Burma is enormously in excess of that raised in any other province of India. It is said to be double the revenue raised in Assam, more than ten times that raised in Bengal, and enormously greater than that raised in Bombay. It is also eleven times as high as in the Punjab. This is due to the strict limitation of the number of shops. In 1888-89 there were only 16 shops for the sale of opium in the whole province. The result is that heavy sums are obtained for licenses to keep these shops, but it may be well doubted whether, as a matter of fact, these shops limit themselves to supplying opium only to the areas which they are allowed to supply.

Remarks of Chief Commissioner on limitation of opium shops extracted from Resolution on the Excise Report for 1887-88.

6. The Chief Commissioner in the second clause of paragraph 2 of his Resolution on the Excise Report of Lower Burma for 1887-88 remarked as follows :—

"The reduction of the number of shops and the closing of all shops in districts where it is known that opium is consumed is shown by experience to be futile, and in the Chief Commissioner's opinion is actively mischievous A reference to Statement No. 7 in the Appendix will show that districts to which shops are denied supply

themselves from other districts. The incidence of revenue per head in Akyab, where there is only one shop, is R0-15-10. In Prome it is R0-14-0, in Bassein R0-10-4, in Toungoo R0-12-7, in Rangoon Town R4-1-6, in Moulmein R2-12-0. These figures mean that the districts which are not allowed to have shops supply themselves from the nearest shops. It is certain that the licensed vendor in Prome, for example, sends out hawkers to go round and supply the people in Tharrawaddy and Thayetmyo. The Akyab shop supplies the Arakan division. The Bassein and Rangoon shops supply Thôngwa. Besides which the difficulty and cost of getting Government opium from distant shops gives a great stimulus to smuggle foreign opium.

"The Chief Commissioner wishes the Financial Commissioner to consider whether the policy of closing shops has not gone too far."

Opinion of the Financial Commissioner on the policy of limiting the number of opium and liquor shops.

7. In my opinion the policy of refusing to open shops in districts where there is a demand for opium, although it has the effect of forcing up the amount paid for licenses for the shops which are allowed fails to prevent the sale of opium in districts in which, whilst there is a demand for opium, the sale of it is forbidden. The Commissioner of Arakan has lately brought to notice that the use of opium is increasing in the Kyaukpyu district, where its sale is forbidden, and that opium is consumed in Kyaukpyu is an undoubted fact. The inference is that a supply is obtained illicitly from the licensed vendor at Akyab or by smuggling. It is in reality obtained partly by one and partly by the other method. In the same way it has always been the aim of the Government to limit the number of liquor shops as much as possible, but this policy, if carried too far, leads to illicit distillation.

Remarks on the question of suppressing outstills.

8. As regards the suppression of outstills and their supersession by central distilleries, it is the declared policy of the Government of Burma to prefer central distilleries where a duty can be levied on every gallon of spirits consumed to the unavoidably laxer system of outstills. See paragraph 3 of the Chief Commissioner's Resolution on the Excise Report for 1888-89. In paragraph 4 of that Resolution the Chief Commissioner remarks:—

"Outstills are admittedly an unsatisfactory method of controlling the manufacture of spirit. In Burma, where the thick growth of bamboos and trees, the sparse population, and the presence of the Chinese—the most apt smugglers in the world—render it impossible to prevent illicit distillation, outstills are a necessary complement to the excise system. They require to be very closely watched, and to secure this the personal exertions of the superior officers of police and of the Township Officers are necessary. The Chief Commissioner hopes that the Financial Commissioner is correct in supposing that the supervision is watchful. The seizures in Rangoon, the discovery of seven illicit outstills in the immediate neighbourhood of that town, where, it may be observed, there are forests in which stills can be concealed easily, and the seizure of three licensed outstills, the capacity of which many times exceeded that licensed, indicate that there is an opening for increased vigilance on the part of the police and excise establishments. The attention of District Officers is called to this matter. Information leading to detection should be well rewarded and cases carefully prosecuted so as to prevent such failures of justice as have occurred in some instances. Measures are about to be taken to fix the minimum price at which outstill liquor may be sold, but it will be very difficult to enforce a regulation of the kind without the greatest vigilance."

Remarks of Sir Richard Temple in the debate.

9. This is exactly the argument used by Sir Richard Temple in the debate in the remarks made by him commencing from "the House must remember that India is a country abounding with materials for the manufacture of liquor," at the end of page 24 of the printed report of the debate and ending at page 25: "I say it is a reality, and I ask the House of Commons whether it is likely that a population who has understood the art of brewing from time immemorial, and who has a passion for strong drink, would leave untouched and unused all those materials of which I have spoken."

Local option.

10. I next come to the question of local option.

It has always been usual in Burma to respect the expressed wishes of the people as regards the opening of opium or liquor shops, and in many places where it has been proposed to open shops the Government has refrained from so doing owing to the remonstrances of the village elders, and in some places shops have even been closed after they have been opened because the stricter Buddhists objected to them.

It has now been provided by a circular issued with the approval of the Local Government that Municipal Committees in Municipal towns and the general public elsewhere shall be consulted before any new liquor or opium shop is opened and that no such shop shall be established, except under the orders of the Commissioner, where objection to it is made.

The Government of Burma has always discouraged the use of intoxicants.

11. This is almost complete local option. So far then as Burma is concerned the Government has certainly never established spirit distilleries, liquor and opium shops in large numbers of places where till lately they never existed in defiance of Native opinion and the protests of the inhabitants; on the contrary, the Government has, I

think, refused in many cases to allow non-abstainers from opium and liquor reasonable facilities to supply their wants, and notably in Upper Burma the Government is attempting to prevent Upper Burmans from using either opium or liquor and has prohibited the sale of either to Upper Burmans.

12. It is certain that Burmans as a rule would be the better were it possible to induce them to abstain from intoxicants, because few Burmans can use intoxicants in moderation, and Government should and does do all in its power to check the consumption of intoxicants in Burma, but it is beyond the power of the Government to enforce total abstinence; and measures of repression, when they are too harsh, lead to smuggling and illicit distillation and sale. It is, however, and always has been, the desire of the Local Government to decrease rather than to increase the facilities for obtaining opium and for drinking, and the Government would hail with satisfaction any decrease in the sale of liquor and opium if it could be brought about without a corresponding increase of smuggling and illicit distillation, which, as far as my experience goes, is a result which the Government cannot hope to obtain.

The Local Government uses all means in its power to check the sale of intoxicants.

Statement showing the duty levied on Spirits.

District.	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67.	1867-68.	1868-69	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	R	R	R	R	R	R	R a. p	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p	R a. p	R a. p	R	R a. p	R	R	R	R	R	R	R	R	R	R
Akyab	...	...	...	...	...	.	...	...	...	...	...	...	...	...	...	...	...	.	...	...	...	...	...	...	...	...	...	...	..
Kyaukpyu	..	.	...	..	.		...	...	...	...	...	...	...	...	...	...	...	..	...	...	..		...	..	...	...	...		..
Sandaway	...	.	...	...	...	.	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	..
Northern Arakan	...	.	...	...	..		...	...	...	...	...	...	...	...	...	...	...	.	...	...	...	...	...	...	.	..	...	...	...
Rangoon	...		...	...	.	..	Not available					2 8 0	2 8 0	2 8 0	2 8 0	2 8 0	4 0 0	4	4 0 0	4	4	4	4	4	4	4	3	3	4
Hanthawaddy		Not available					2 8 0	2 8 0	2 8 0	2 8 0	2 8 0	2 8 0	2 8 0	2 8 0	2 8 0	2 8 0	4 0 0	4	4 0 0	4	4	4	4	4	4	4	3	3	4
Pegu	..	..	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	..	...	...	...	...	..	4	4	4	3	3	4*
Tharrawaddy	...	..	...		..	..	...	...	...	...	...	...	...	...	...	...	...	.	4 0 0	4	4	4	4	4	4	4	...	...	..
Prome	...	..	...	...	.	.					Not available								4 0 0a	4	4	4	4	4	4	4b	...	...	..
Bassein	...	...	...	.		...	...	...	...	...	...	...	...	...	...	2 8 0	1 5 0	2	4 0 0	4	4	4	4	4	4	4	3	3	4
Thôngwa	...	.	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...
Henzada	..	..	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	..	...	...	..	...	...	...	...	...	...	...	..
Thayetmyo	.	...	...	..	..	.	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	..	...	...	...	...	...
Moulmein	...	...	...	..		.	...	...	...	...	...	...	...	...	...	...	...	..	...	...	4	4	4	4	4	4	3	3	4
Amherst		..	.	...	...	.	...	...	...	...	...	...	...	...	...	2 8 0	2 8 0	4	4 0 0	4	4	4	4	4	4	3	3	3	4
Tavoy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	..	..
Mergui	...	..	...	..	..	...	...	..	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...
Toungoo	..	...	...	..	...	.	...	...	...	...	...	...	...	...	...	...	...		2 8 0c	4	4	4	4	4	4	4	3	3	4
Shwegyin	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.	...	...	..	...	...	..	...	...	...	...	..
Salween	...	...	...	..	...	...	...	.	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	..	...	...	...

* For the first month (April) of the year 1888-89 the rate was R3 per gallon.
a Central distillery established.
b Central distillery abolished.
c Distillery opened in this year.

Statement showing the duty levied on Beer.

District.	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p	R a. p.	R a. p	R a. p.	R a. p.	R a. p.	R	R
Akyab	...	...	...	...	..	...	...	..	...	..	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	..	..
Kyaukpyu	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	..
Sandaway	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	..	..
North Arakan	...	...	...	..	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	..
Rangoon	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	..	..
Hanthawaddy	...	...	...	...	..	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	..
Pegu	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	..	...	...	...	0 1 0	0 1 0	...	..	..
Tharrawaddy															Not available				0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	...	..	..
Prome															Not available				0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0a	...	...	..	..
Bassein	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	.	...
Thôngwa	...	...	...	...	...	...	...	...	...	...	...	...	.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	..
Henzada	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..
Thayetmyo	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	..
Moulmein	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	..	...	b.	...	...	...	...	...	...	..	..
Amherst	...	...	...	..	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	..
Tavoy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Mergui	...	...	...	...	...	.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.	..
Toungoo	...	...	...	...	...	...	..	...	...	...	...	...	...	..	...	...	...	...	b	...	...	...	...	...	...	...	...	..	..
Shwegyin	..	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	..
Salween	...	...	.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	..

a Central distillery closed. | b No beer has been manufactured since the opening of the distillery.

Statement showing the selling prices of Opium.

District.	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66	1866-67	1867-68.	1868-69.	1869-70.	1870-71.	1871-72	1872-73.	1873-74.	1874-75	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Akyab		Not available				24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	28	28	28	28	28	28	28	28
Kyaukpyu	16	18	20	20	a	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	28	28c	...	...	...	...	...	...
Saudaway	...	20	20		No sales				24	24	24	24	24	24	24	24	24	24	24	24	24			Shops abolished.					
North Arakan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...
Rangoon					Not available							24	24	24	24	24	24	24	24	24	24	32	32	32	32	32	32	32	32
Hanthawaddy			Not available				24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	32	32		Transferred to Pegu.				
Pegu		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32	32	32	32	32	32
Tharrawaddy	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	b	b	24	...	...	...	...	...	...	...	...
Prome					Not available.								24	24	24	24	24	24	24	24	24	32	32	32	32	32	32	32	32
Bassein	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	32	32	32	32	32	32	32	32
Thôngwa	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24	24	24	24	24	24	32	32	32	32	32	32	32	32
Henzada					Not available.							24	24	24	24	24	24	24	24	24	24	32	32	32	32	32	32	32	32
Thayetmyo	...	...	...	...	...	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	32	32	32	32	32	32	32	32
Moulmein	...	...	...	...	...	..	...	...	...	...	..	...	.	...	...	...	..	...	...	...	24	32	32	32	32	32	32	32	32
Amherst	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	32	32	32	32	32	32	32	32
Tavoy	...	...	...	...	...	...	...	24	24	24	24	24	24	24	24	24	24	24	24	24	24	32	32	32	32	32	32	32	32
Mergui	...	...	...	...	...	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	32	32	32	32	32	32	32	32
Toungoo	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	32	32	32	32	32	32	32
Shwegyin	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...
Salween	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

a No record can be found.

b In Tharrawaddy a shop was opened for three years. In 1878-79 and 1879-80 the farmer got his supplies from Rangoon.

c No opium been sold in the district since May 1882.

No. 413—XIII-87A., dated 18th November 1889.

From—R. SMEATON, Esq., C.S., Secretary to the Government of the N.-W. Provinces and Oudh,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge your letter No. 3508, dated 9th July 1889, forwarding copies of the report of a debate in the House of Commons on the subject of Excise administration in India, with a request that there may be submitted with it, for the consideration of the Government of India, any remarks which His Honour the Lieutenant-Governor and Chief Commissioner may desire to offer on the statements made and figures quoted by Mr. Caine, in regard to the Upper Provinces, in the course of his speech, so far as they have reference to the North-Western Provinces and Oudh. Especial attention is invited to two points, the latter of which only will be dealt with in the present letter: namely, the statements on pages 10 and 11 of the report, regarding the number of shops in Etawah, Etah, Muttra, and Sitapur, and the license fees for Benares. A table showing the rates of duty on liquor and the selling price of opium sold to licensed dealers for consumption in India during each year, since 1860, is also forwarded to you, in accordance with the instructions conveyed in your letter.

2. What is, apparently, required from this Government is a reply to the charges brought by Mr. Caine against its administration in respect of the Excise revenue. Mr. Caine's argument, briefly, is understood to be that the North-Western Provinces and Oudh Government, by the multiplication of shops and by pressure put upon its officers, to the best of its ability stimulates the consumption of liquor; that the District and Revenue Officers of the Government, in response to the pressure put upon them, endeavour to encourage consumption; and that were it not for the measures initiated by that Government and adopted by its officers, the consumption of liquor would certainly decrease, and would become comparatively insignificant.

3. The question of allocation of shops for the sale of liquor was taken up in a review by Government of the Excise Administration Report for 1879-80, and in paragraph 11 of that review, dated 10th June 1881, the Government wrote as follows :—

"The proper allocation and distribution of shops for the retail of country liquor is one of the most important points in the Excise administration, and all District Officers should give the subject their careful attention, Local differences prevent any general rule being laid down; attention should be paid not only to population, but to the distances of the shops from the population which they are intended to supply, and perhaps one shop for every local area with a population of 3,750, may be taken as a rough standard towards which efforts should be made to approximate."

The Board, in their letter No. 288—V.S.-9, dated 16th June 1884, replied as follows :—

"In 1881 the Government directed that the allocation of shops in distillery tracts should be made on the principle that there should be one shop to every 3,750 persons. Experience has shown that some alteration of this limit is required, and the Junior Member is of opinion that in populous tracts, where the distillery system is in force, there should not be more than one shop to 5,000 persons or 10 square miles of country. He considers that in the more sparsely populated tracts one shop to an area of 12 or 14 square miles would be ample.

"In outstill tracts, after the issue of the proposed notification, liquor will be purchasable up to a limit of six bottles. Mr Daniell thinks that in populous portions of such tracts there should not be more than one outstill to every 8,000 persons or 16 square miles, and in the less fully populated portions not more than one outstill to an area of 18 to 20 square miles. The Junior Member would wish it to be understood that this limit is proposed as a maximum, and that it is no way his intention that the existing number of outstills should be increased in cases where they fall below it."

These proposals were sanctioned. In a letter to the Government of India, No. 99—13-12-6, dated 8th July 1884, the Government added :—

"It is understood, however, that in the farmed and outstill tracts the rule will be taken as an average standard—to be generally worked up to, and to be tested by experimental application."

Later on, in the Resolution (No. 289, dated 30th July 1886) on the Excise Report for the year 1884-85, the Government said :—

"The Lieutenant-Governor and Chief Commissioner desires it to be understood that in districts where, as in Bulandshahr, it has been carefully ascertained that the small consumption of liquor is to be ascribed not to smuggling, but to the abstemious habits of the people, no systematic attempt to increase the consumption should be made."

The Board, in paragraph 18 of their Report for the year 1885-86, wrote, with regard to the orders of 8th July 1884, as follows :—

"The allocation of liquor shops is a subject of considerable importance. A few years ago the standard of one shop for 5,000 inhabitants was fixed by Government as being likely on the one hand to ensure reasonable facilities to every one for the purchase of duty-paid liquor, and on the other hand to prevent, as far as possible, excessive consumption. Progressive endeavours have been made in most districts where the number of shops is too high to reduce them to this standard but observation would seem to show that in some districts a larger

number of shops can be maintained without harm. This is especially the case in the *mahua*-growing tracts, where dear liquor or difficulty in procuring duty-paid spirits naturally results in illicit distillation and consequent loss to Government, and in cases where a large population of liquor drinkers is found in a *mahua*-growing country (as in the Kunda tahsil of the Partabgarh district), the Junior Member agrees with the Commissioner of Rae Bareli in considering that the provincial standard should not be adopted without very careful local inquiry.

"In Sitapur, the reduction of shops is reputed to have resulted in a loss of more than R2 000 in license fees and no further reduction is advisable for the present. The Commissioner's statement that in Bara Banki the retail shops have reduced to the Government standard, is not borne out by the figures given in page 65A; and if the statement has reference to the current year, this should have been explained.

"In some districts where the number of shops was below the Government standard attempts were made to increase them, but not with conspicuous success. From Etah, Etawah, and Muttra it is reported that many new licenses had to be withdrawn as no liquor was sold, and that new shops put up for auction were not bid for. In Garhwal, the Government standard is obviously inapplicable, and no attempt was made to conform to it; only three retail shops were licensed, and the number of inhabitants per shop exceeded 115,000. In Dehra Dun, on the other hand, conditions of an exactly opposite character obtain, there being a retail shop for vend of native liquor to every 3,350 persons, while, including licenses for the vend of English liquor, the population per license is 2,088. Any attempt, however, to reduce the number of shops in this district would be followed by extensive illicit distillation. In the Jhansi Division the number of shops is largely in excess of the Government standard and although the Commissioner of Excise makes no remarks thereon, it appears from the district reports that at present it is inexpedient to make any considerable reduction in their number.

"In connection with this subject, I am to remark that an experiment is being tried in Agra and Budaun of giving three years' licenses to retail vendors. No information regarding the working of the experiment is yet available; but the settlements made at the beginning of the current year were pecuniarily very satisfactory in these two districts. In Aligarh, on the contrary, no bidders came forward, and the experiment proved a complete failure. Further trial of the system will be made."

The Government in its orders upon that report wrote:—

"Regarding allocation of shops for vend of native liquor, the Board observe that the standard approved by Government (one shop per 5,000 inhabitants) is not everywhere suitable, and that caution should be used by District Officers in applying it. In some districts liquor-vendors will not open shops up to the number warranted by the standard. At other places—the number of existing shops being in excess of the standard—it is sometimes found (as in Sitapur on the year under report) that reduction is followed by a heavy loss to Government in license fees; and wherever this means that a certain amount of trade has passed from the vendors of licit to those of illicit spirit, it may easily be that such reductions are unadvisable. In *mahua* tracts especially, where liquor is easily distilled, the Junior Member considers that a large number of shops should be permitted. The standard number of shops was fixed as indicating what experience showed to be a fair average for the moderate and reasonable supply of liquor to the people, and should be regarded as a maximum rather than as a minimum. It must, of course, vary according to the situation and other circumstances of particular districts; but the Lieutenant-Governor and Chief Commissioner observes that the system proceeds on the assumption that vigilant and effective preventive regulations are maintained. Where these are not in force, or where they are impracticable, it is of course quite certain that a reduction of shops will be followed by an increase of the illicit business, so that it is the duty of the Excise Department and of the District Officers to look at the question on both sides. On the understanding that this aspect of the matter is not overlooked, the Lieutenant-Governor and Chief Commissioner concurs generally in the views of the Board set forth in paragraph 18 of their letter: and the extent to which the standard number should be insisted on in particular cases may safely be left to the Board's discretion."

4. It is obvious from the above extracts that the aim of the Board and of the Government in 1881, as in subseqnent years, has been to apportion the number of shops approximately to the population, with the view not of stimulating consumption of liquor, but of combating illicit distillation. In many districts, especially in districts where materials for distilling are to every man's hand, certain classes will drink; and if excised liquor is not provided they will drink liquor which pays no duty. It is not a question between liquor and water, but between excised and unexcised liquor. In the words of the review of the report of 1885-86, "The system proceeds on the assumption that vigilant and effective preventive regulations are maintained. Where these are not in force, or where they are impracticable, it is of course quite certain that a reduction of shops will be followed by an increase of the illicit business; so that it is the duty of the Excise Department and of the District Officers to look at the question on both sides." The standard was fixed to furnish reasonable facilities for obtaining excised liquor, "and, on the other hand, to prevent excessive consumption." This is a principle as well understood by every Revenue Officer in these Provinces as is any other received maxim of administration, and the several references to the number of shops scattered here and there among successive Excise reports are always understood to be written with reference to this principle, and subject to the limitations which it lays down. Neither the Government nor any Revenue Officer has hitherto thought of adopting the precaution of annually stating that his criticisms or remarks as to the number of shops must be read subject to a qualification so universally understood. Nothing can be easier than to take up isolated passages from reports which have been written in the assurance that those who read them, like those who wrote them, are aware of the established rule upon the subject, and to put them forward, more or less

misquoted, before an audience for the most part profoundly unacquainted with the Indian system of Excise, as proof of the assertion that the sole object of allocation of shops is to stimulate consumption of liquor. In paragraph 11, for example, from which a quotation has been made, the following words occur in the course of the Government Orders :—

"The Commissioner of Excise considers that shops are not so numerous in the North-Western Provinces as they should be; and shows that in the districts where there has been the largest increase in still-head duty there has also been a large increase in the number of shops; while in the districts where there has been a decrease in shops, there has also been a decrease, or but a small improvement, in still-head duty."

The object of the Excise Commissioner's remarks, as the context above quoted will have proved, is to show that with the number of shops the consumption of excised liquor has increased; that the population immediately in question is prone to consume liquor; and that if an adequate number of shops is not supplied, they will consume liquor which has paid no Excise. As anticipated in the orders of Government on the report for 1884-85, they will turn to smuggling, if no attempt is made to provide shops. Viewed, however, from the standpoint of uninformed criticism—of criticism, that is to say, unacquainted with the fundamental rules which underlie our Excise-administration in India—the paragraph lends itself to misinterpretation.

5. Passing next to the report to which the Government of these Provinces has been referred, I am to state that His Honour has found it desirable to compare, in respect of each quotation by Mr. Caine from the Excise reports, the text and context—as it stands in the report, and as it is to be found in Mr. Caine's speech. Before showing the result, I am to point out a misapprehension into which, on the threshold of his criticisms, Mr. Caine has fallen, and which led him apparently to single out the North-Western Provinces and Oudh as one of the chief objects of his attack. Mr. Caine is reported to have quoted Mr. Westland's language in the Legislative Council as follows :—

"I look hopefully to a considerable increase in the Excise revenue, and believe that a great deal might be done in Northern India by the introduction of the methods which in Bombay and Madras have so powerfully contributed to the increase of revenue under this head"

On this Mr. Caine adds :—

"When Mr. Westland so pointedly referred to the North-Western Provinces as the district from which he looked for an increased revenue from excise, he was hardly fair to his energetic subordinates in that district."

Mr. Caine then, on the text of Mr. Westland's remarks, proceeds to his criticism of the North-Western Provinces. His Excellency in Council is aware that reference to Northern India is by no means a pointed reference, or necessarily any reference at all, to the North-Western Provinces. Northern India comprises the Government of the Punjab as well as the Government of the North-Western Provinces and Oudh. The Lieutenant-Governor and Chief Commissioner's recent experience of the questions which arose before him when Financial Member of the Council, in connection with Excise at the last revision of the Provincial Contracts, gives him no ground for supposing that Mr. Westland's remarks had exclusive or even main references to these Provinces. The sharp contrast which Mr. Caine desired, in the front of his onset, to draw on the one hand between Mr. Westland's apology for the sluggish circulation of excised liquor in the North-Western Provinces and Oudh, and the actual activity of the officers in these Provinces on the other, loses point when it is found to rest entirely on misuse of one of the most current terms employed with reference to the Provinces of India.

6. Turning to the actual text of Mr. Caine's speech, the first passage referring to the North-Western Provinces and Oudh is as follows :—

"He (Mr. Westland) must have had before him at the time the Excise Report for 1886, and read the following leading paragraph :—

"'The revenue from Excise has continued to advance steadily, and the gross receipts for the year under report are the highest on record, showing an increase of 12 per cent. on previous years.' Why?—because the officials had been stimulating the sale of liquor to the uttermost."

The Lieutenant Governor is unable to lay his hand upon the passage precisely as here quoted as a "leading paragraph"; it is not to be found in the Excise Report for 1885-86, or in any of the orders which were passed upon that report. Something of its substance occurs in the report, where a careful and doubtless an accurate reply is given by anticipation to the question Mr. Caine put and, to his own satisfaction, answered, in the above quotation. The Excise Commissioner, after giving the figures of increase, wrote in paragraph 5 as follows :—

"The causes of this increase may be briefly summarised as follows :—

I.—The agricultural prosperity of the year.

II.—The auspiciousness of the year for Hindu marriages.

III.—There can be little doubt that the experience gained by District and Excise Officers is bearing fruit. Cliquedom and monopoly among contractors and licensed vendors have been watched, and schemes to lower the amount of license fees, &c., or to preserve the interest of individuals in certain contracts, to the prejudice of the revenue, have been brought to light and frustrated. The average consumption of liquor, drugs, and opium has been approximately estimated, and efforts have been made to secure, as far as practicable, adequate tenders for the Excise contracts; and although the facilities for illicit distillation of country spirits, and still more for illicit withholding of opium, now that poppy cultivation is so widespread, are considerable, much has been done in the direction of safeguarding the interests of the Department, and the unprecedentedly high revenue that has been realised may be fairly set down as in a great measure due to the close attention that has been given to Excise throughout both Provinces."

Exceptional agricultural prosperity, auspiciousness of the year for Hindu marriages, and success in preventive Excise administration are the main reasons assigned to the large income of that year. The Government, in paragraph 2 of their review, commenting on the remarks of the Commissioner, wrote as follows:—

"In the year 1884-85 the Excise revenue of the Provinces, after steady advance during a number of years showed a falling off of 4·83 per cent, which was attributed chiefly to the reduction, by orders of Government, of the area administered under the outstill system, to the inauspiciousness of the year for Hindu marriages, and to the high price of materials for distillation. During 1885-86 the area under outstills was still further reduced by the introduction of the ordinary distillery system into certain parganas of the Bareilly, Pilibhit, and Shahjahanpur districts.

"But as the other causes which injuriously affected the receipts of 1884-85 were of a temporary nature, the orders on the Excise Report for that year expressed an opinion that the receipts would probably again increase. This expectation has been fulfilled; and the gross receipts of the year under report (*viz.*, R57,02,151) are the highest on record. The table in paragraph 4 of the report shows the adjustments in respect of advance payments which it is necessary to make in order to arrive at the true Excise income of 1885-86. The real receipts thus obtained are R40,11,895 in the North-Western Provinces and R16,66,888 in Oudh; total R56,78,783. The corresponding figures for the previous year were R35,90,612, R15,03,604, and R50,94,216: the increase in the total realisations, therefore, is R5,84,567, or R11·47 per cent. The year was one of agricultural prosperity: it was held to be auspicious for Hindu marriages: and the revenue, as anticipated by Government, has shown a corresponding increase."

Mr. Caine, entirely ignoring the explanation given by the Commissioner and accepted by the Government, has offered his own, to the effect that the revenue had increased because the officials had been stimulating the consumption of liquor to the utmost. It would have been obvious to Mr. Caine, had he approached the question with a desire of informing himself, that it is impossible for Excise officers to stimulate a year of exceptional prosperity or an auspicious year for Hindu marriages. Prosperity in India, as in England, is traced in the increase of receipts from a variety of sources, prominent among them being that of Excise. For five years from 1880 these Provinces were blessed with a succession of good harvests. The circumstance, again, of certain years being considered exceptionally auspicious for Hindu marriages, leads to oscillation in excise receipts, which otherwise proves unintelligible. Local superstitions, local customs, local habits, all tend to the increase or decrease, in a given year, of the Excise revenue. Comparative analysis of the receipts of Excise administration in India, as in all other countries, must always prove impracticable to any one who fails or refuses to take account of the characteristic customs of the people; or finds a short and sufficient explanation of all the phenomena that meet him in the unprincipled action of officials.

7. Mr. Caine is next represented as quoting from a report as follows:—

"The district reports contain repeated assurances from all parts of the Provinces that drinking is practically unknown."

The actual quotation is as follows, being paragraph 20 of the Board of Revenue's report dated 18th March 1887, of the Excise administration for the year 1885-86 (the words to which attention is asked are now italicised):—

"Considerable attention was given by many Excise officers as to the vexed question of the spread of drunkenness, and the general consensus of opinion is that no bad results in this direction need be feared. The district reports contain repeated assurances from all parts of the Provinces that drinking *as a vice* is practically unknown, except in the large towns and cantonments, where either bad characters congregate, or certain classes of the population are so Europeanised in habits as to drink openly."

Mr. Caine's comment on his mutilated quotation is as follows:—

"What a dreadful state of things from the Government point of view, but what a blessing it would be if we could have it in England, Wales, or Scotland. I suppose this is where Mr. Westland looks for an increased revenue."

Mr. Westland, it has been seen, had extended his view beyond the Provinces which form the subject of Mr. Caine's criticisms. Mr. Caine's object in making use of so much of the paragraph in question as he found it convenient to quote, was apparently to lead his hearers

to understand that, even by the admission of local authorities, India, in respect to the consumption of liquor, was a virgin soil, awaiting merely the advent of the official to sow and reap a rich crop of opium and Excise revenue. The aim of the paragraph, it will be seen, was in truth precisely the opposite. It was to show that while during the year under review there had been, for the reasons above given, an unprecedented revenue from the increase in Excise, drinking, as a vice, is practically unknown. The omission by Mr. Caine of the words "as a vice" cannot be attributed to oversight.

8. The next quotation is as follows :—

"But the same report abounds in paragraphs showing how an enlightened Indian Government endeavours at once to get rid of such a happy moral condition and such an unhappy absence of revenue. On page 13 of this report from the North-Western Provinces, paragraph 32 is the following :—

"*Etawah*—The number of shops has increased from 53 to 67. There are five shops in the Municipality, which are reported to be sufficient. In the village tracts the number is still far below the Government standard. Efforts are being made to bring the number of shops up to the prescribed standard. Besides the 67 shops now opened, licenses were granted for others; but they were withdrawn when it was found that no liquor was sold at these shops."

The passage referred to is paragraph 32 of the Report of the Commissioner of Excise for 1885-86, which runs as follows (the italics are not in the report) :—

"*Etawah.*—The number of shops has increased from 53 to 67. There are five shops in the Municipality, which are reported to be sufficient. In the village tracts the number is still far below the Government standard. *there is only one shop to 10,368 of population, or one in 23·6 square miles.* Efforts are being made to bring the number of shops up to the prescribed standard. Besides the 67 shops now opened, licenses were granted for others; but they were withdrawn when it was found that no liquor was sold at these shops."

Here, again, the words "there is only one shop to 10,368 of population, or one in 23·6 square miles" have been omitted, with an object, obviously, similar to that which led to the omission of the words indicated in the preceding paragraph. A maximum standard having been prescribed by the Government with the object of adopting precautions against the consumption of unexcised liquor, the intention in this passage was to explain how and why this standard was not worked up to. The aim of the writer was not to draw the attention of the Government to the fact that he had increased the number of shops; but to explain that, although he had increased them, the circumstances of the district do not admit of the adoption of a standard prescribing a higher maximum as a safe guide. Incidentally he discloses, what Mr. Caine was careful to conceal from the House, that there is one shop only to more than 10,000 persons, and to every 23·6 square miles. From paragraph 15 of this letter will be seen more fully what are the circumstances of the district.

9. Mr. Caine proceeds as follows :—

"*Etah.*—There has been an increase of one shop; there are now 63. At the last settlement efforts were again made to induce the liquor farmers to open new shops; but, as last year, to no purpose. No one would bid even a nominal price for them. The number of shops is much fewer than the number allowed by Government standard."

Here, again, the remark as to the number of shops has reference to the Government standard, the object of the writer of the report being to explain why in the district (Etah) to which he referred, the Government standard was inapplicable; and to give the superior authorities to understand why he had used the discretion left to local officers as to maintaining a scale of shops much below the standard of comparison tentatively adopted by the Government.

10. The next quotation is as follows :—

Mr. Crooke, the Revenue Officer of Etah, "draws attention to the impossibility of the labouring class consuming liquor to any considerable extent when it is sold, as at present, of inferior quality and at an almost prohibitive price."

The Board, in quoting Mr. Crooke, were writing of the increased consumption in these Provinces of intoxicating drugs, the deleterious effects of which have always been regarded, and referred to in successive reports, with the greatest apprehension. Where any section of the population is known to be addicted to this form of stimulant, it has been the consistent aim of this Government to substitute, for the pernicious habit of drugging, the consumption of ordinary country liquor. The Board of Revenue, in pursuance of this policy, wrote as follows :—

"It is a question whether the time has not arrived for restricting the cultivation of the hemp plant and the manufacture of drugs therefrom, as is done in Bengal and the Central Provinces. There is a general consensus of opinion that the consumption of these stimulants has greatly increased of late years, a result due partly to their extreme cheapness and portability as compared with liquor, and partly to the preference which is naturally felt for them over inferior and adulterated spirits. Mr. Crooke (Etah) draws attention to the impossibility of the bouring classes consuming liquor to any considerable extent when it is sold, as at present, of inferior quality and at an almost prohibitive price. There appears, however, to be little reason for apprehending any seriously

pernicious effects from the extended use of *bhang* or *ganja*, such as naturally results from the consumption of *chandu* and similar poisonous preparations of opium. Hemp drugs are used more as stimulants than as intoxicants, and it is reported from Muttra that their use is increasing among fakirs and others, who regard the effect produced by them as akin to sacred religious frenzy, whereas ordinary drunkenness is unseemly and polluting."

Mr. Caine ignored the whole of the paragraph as above quoted, and the fact that it had especial reference, not to the propagation, but to the prevention, of an extremely dangerous form of taking stimulants. His only aim was to bring his hearers to the conclusion that the Revenue Officer, inspired by the policy of his Government, drew his attention to the impossibility of the labouring class consuming the liquor to any considerable extent when sold, as at present, of inferior quality and at an almost prohibitive price. Honourable Members, although unacquainted with the Indian Government, will not have failed to reflect that if the policy of the Government were to increase the consumption of excised liquor, it would have been careful to ensure that the quality should not be inferior, or the price almost prohibitive. The comment Mr. Caine desired the House to draw from the whole passage was, that Mr. Crooke, the Revenue Officer of Etah, "wants to persuade the labouring classes to consume liquor to a considerable extent." Had that been Mr. Crooke's desire, the result, as above indicated, lay in his own hands. A Government, whose aim is to stimulate consumption of liquor, does not permit liquor to remain "of inferior quality and at an almost prohibitive price."

From the final paragraph of the last extract another peculiarity connected with Indian customs is apparent, which, though it would probably be overlooked by Mr. Caine, is not without interest to the observer of Eastern habits. It is not a question whether the fakir or religious mendicant should intoxicate himself; it is not, in other words, a question between drugs and water; but the precise form of intoxication is the point at issue: and drugs are preferred for the purpose aimed at because the effect produced is regarded as akin to religious frenzy, such as until lately was seen in the procession of the Dosah in Egypt, and such as is aimed at by Eastern votaries of various sects and on several occasions.

11. The next quotation is as follows :—

"At Muttra, it is reported that many new licenses had to be withdrawn, as no liquor was sold, and that new shops put up for auction were not bid for. At Muttra there were 39 liquor shops 25 years ago; now the number is 59. Yet my right honourable friend says the larger number of shops have been established recently. 'Recently' means a period of 25 years."

The number of shops at present is stated in this passage to be 59. Reference to the year's report will show that the number of shops under the distillery system is there stated as 39, or precisely the number which is said to have existed 25 years ago. Including shops under the farming system the number was 55. The combined number in the last year of report (1888-89) was 43. Even with the examples before us, showing how little responsibility he felt towards the House either for the accuracy or the completeness of his quotations, his aim being to snatch a verdict, it is impossible to suppose that Mr. Caine could have desired to state the number of shops existing in Muttra as being in excess of the number which he knew in point of fact to have existed.

12. Mr. Caine proceeds :—

"Here are other paragraphs.

"'In Sitapur, the reduction of 33 shops is reported to have resulted in a loss of more than R2,000 in license fees, and no further reduction is advisable at present.'

"'In the Jhansi Division, the number of shops is largely in excess of the Government standard; and although the Commissioner of Excise makes no remarks thereon, it appears from the district reports that at present it is inexpedient to make any considerable reduction in their number.'"

This quotation is accurate. In Sitapur, as generally in Oudh—which Province was separately administered up to 1877—the number of shops was for some years considerably in excess of the standard laid down by Government, *viz.*, 1 for every 5,000 of the population as a maximum. Measures have been steadily pursued to effect a reduction, and in the course of 1885-86 33 shops out of 277 were closed in the Sitapur district. For the ensuing year (1889-90) a still further reduction has been arranged and is being carried out; after which the number of shops will for the present be 207. It is worthy of note, with special reference to the very extensive reduction of shops in this district, that the gallonage has not materially decreased in consequence. It may be inferred that a diminution in the number of shops does not necessarily ensure a corresponding decrease in the consumption of liquor; and this is further established by the figures given in paragraph 19 of this letter.

13. The number of shops in the Jhansi Division is stated to be largely in excess of the Government standard, the District Officers thinking it to be inexpedient to make any considerable reduction in their number. It has been explained in the course of this letter that the

Government standard, although a maximum, is not intended as a strict rule for general application. Where especial reasons exist for deviating from the standard, they have to be explained; and in the Jhansi Division the special reason is that facilities for smuggling liquor are extraordinarily great. That Division is almost entirely surrounded by Native States which are beyond the control of the British Government. The proximity of a Native State invariably stimulates liquor-drinking within our own borders. During his march last year throughout Oudh, in no single instance had the Lieutenant-Governor and Chief Commissioner observed a case of drunkenness until he arrived on the Nepal border, when special police precautions had to be taken to prevent the camp-followers obtaining liquor at cheap rates on the Nepalese side of the frontier. In spite of these precautions, as soon as the Camp reached the Nepal border, men who, in face of the higher price of the excised liquor in our own territory, had hitherto found no opportunities of indulging their appetite, were seen by no means infrequently in various stages of inebriation along the line of march.

14. Mr. Caine goes on to say :—

"We are told that the high rise in consumption at Cawnpore is due to the opening of the new distillery. Who was it that opened that distillery? A limited liability Company or a private individual? Not at all. It was the Government. In consequence of the opening of the new distillery they raise the consumption. I think it is the way in which they get the maximum of revenue."

The new distillery to which Mr. Caine refers is explained by that gentleman himself to have taken the place of liquor previously imported from neighbouring districts (Lucknow, Hardoi, and Unao) connected by rail. "*Who was it that opened that distillery*" he asks further; and he replies that it was the Government; his desire being to cast discredit on the Government for opening a distillery where none existed before. The least inquiry when he was in India would have shown Mr. Caine that the farming system, until the period referred to in the report, existed in Cawnpore, and had recently been abolished to make way for the distillery system. All distilleries under the latter system are Government property; and as a consequence of the substitution of the distillery for the farming system—which it has always been the aim of the Government to abolish whenever practicable—it was inevitable, if there was to be any Excise machinery at all in Cawnpore, that a new Government distillery should be established.

15. Mr. Caine continues—

"The last paragraph which I will quote is at Benares; the license fees for the year were very high, and to make their business profitable the retail dealers lowered their prices, and thus largely increased the sale of liquor."

This paragraph indicates nothing beyond the fact that retail dealers having competed for licenses too keenly among themselves were compelled, in order to recoup their outlay, to sell their liquor at unusually low prices. The competition of retail vendors arises from local causes with which the Government has absolutely no concern, and now and again rivalry or jealousy, or the desire of a would-be monopolist to exclude smaller men, leads to excessive bids which, as in this instance, cause the vendors to take temporary measures for recouping their loss. The increase in Benares, however, in the year in question was only sufficient to bring up the district consumption to that of the year 1883-84.

16. Mr. Caine concludes :—

"I could go on *ad nauseam*, and could give similar instances from all the Provinces of India. These extracts show clearly that where there are no liquor shops and no desire for them, the Excise administration has forced them in; and that where there are avowedly too many, they have refused to reduce them."

It has been the aim of the preceding remarks to show that Mr. Caine, in his anxiety to furnish apposite instances, has not hesitated to mutilate the text from which he copies; to leave out so much of it as is opposed to his contention; or to cut it off, if need be, entirely from the context, which throws light upon it. He has made no effort to put before the House the explanations given in the reports from which he quoted; he has not attempted to gain any knowledge of the bearing of the social or religious customs of the people on the liquor question; or the effect of geographical peculiarities on administrative arrangements. The extracts, restored to their proper place in the text and given without manipulation, show that for the purpose of preventing illicit manufacture and sale a Government standard has been adopted as a maximum, or as an approximate test, by which to judge of the adequacy of the number of shops for preventive purposes in any given district; that in some cases the Government standard has been exceeded, and that in others it has not been attained; and they illustrate the anxiety of District Officers to satisfy the Government in either instance (whether

that is, shops exceed or fall below the standard) of the correctness of their action. Mr. Crooke, had he conceived his orders to be to bring up the shops to a certain standard, would not have thought it sufficient to assure the Government that the people decline to consume liquor because the price was too high, or the quality inferior; he would have strengthened the quality, and reduced the price. The Jhansi District Officers, if they hesitate to reduce the number of shops to the standard indicated by Government, do so because they cannot, like Mr. Caine, ignore the geographical features of the tract in which they find themselves placed; but know it to be their duty to place such restrictions as they can on the consumption of cheap liquor imported from foreign States, by establishing a sufficient supply of shops within their own territory, the licensees of which make it their business to check the introduction of contraband cheap liquor.

17. Turning from the special question of Mr. Caine's criticisms on the working of the Excise system in these Provinces, I am to furnish, for the information of the Government of India, the following figures in regard to the three districts of Etawah, Etah, and Muttra, which are interesting as showing the consumption of liquor in those districts by the chief drinking castes which are to be found within their limits:—

ETAWAH—

Total population of the district	722,371
Number of people to the square mile	426
Names of seven of the chief drinking castes in the district	Kahar, Kori, Chamar, Dhobi, Bhangi, Kumbhar, Kayath.
Number of males of all ages in these drinking castes	42,013
Number of shops for the supply of country liquor throughout the district	53 { 42 distillery. 11 outstills.
Total number of gallons of country liquor consumed in 1881-82	5,762
Average yearly consumption per head of the drinking population	·13 of a gallon.
Number of villages in which there are more than 50 persons of the drinking castes	375

ETAH—

Total population of the district	756,523
Number of people to the square mile	435
Names of the five chief drinking castes in the district	Kahar, Kori, Chamar, Bhangi, Kanjar.
Number of males of all ages in these drinking castes	79,813
Number of shops for the supply of country liquor throughout the district	55
Total number of gallons of country liquor consumed in 1881-82	2,870
Average yearly consumption per head of the drinking population	·03 of a gallon.
Number of villages in which there are more than 50 persons of the drinking castes	619

MUTTRA—

Total population of the district	671,690
Number of people to the square mile	462
Names of the six chief drinking castes in the district	Kahar, Kori, Chamar, Bhangi, Kayath, Dhobi.
Number of males of all ages in these drinking castes	76,637
Number of shops for the supply of country liquor throughout the district	33
Total number of gallons of country liquor consumed in 1881-82	3,636
Average yearly consumption per head of the drinking population	·04 of a gallon.
Number of villages in which there are more than 50 persons of the drinking castes	354

18. It may be observed that in Etawah only, of the three districts aforesaid, was the outstill system in force when these results were ascertained and reported. Three of the tahsils of this district—two of which are trans-Jumna and one trans-Chamba, abutting on Native territory—are still, owing to the neighbourhood of such territory, and to the physical characteristics of the intervening country, under this system. In Muttra for the same reason portions of three parganas bordering on the Bhartpur State are under farm. Etah is wholly under the

distillery system. The figures of the last year for which returns are fully available (ending 30th September 1888) are as under :—

		Revenue from country spirits.	Number of wholesale and retail shops.
		R	
Etawah	Distillery	24,820	65
	Outstills	660	14
Etah	Distillery	13,446	73
Muttra	Distillery	13,984	37
	Farm	540	6

19. The following figures of the last six years in the above three districts, commencing from the time when the distillery system began to be generally introduced, and the Excise system to occupy anew the attention of this Government, are material, and I am desired to append them :—

		1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	(1) As regards the distillery system :—						
Etawah	Number of shops (wholesale and retail)	39	52	59	73	62	65
	Gallonage	6,034	9,108	8,828	8,610	10,351	11,733
	Average consumption per head	·008	·01	·01	·01	·01	·01
Etah	Number of shops (wholesale and retail)	64	61	63	63	70	73
	Gallonage	5,198	6,666	4,721	5,378	3,231	3,214
	Average consumption per head	·006	·008	·006	·007	·004	·004
Muttra	Number of shops (wholesale and retail)	3	11	26	39	36	37
	Gallonage	2,086	2,648	2,953	3,507	4,199	4,769
	Average consumption per head	·003	·004	·005	·006	·007	·008
	(2) As regards the farming system :—						
Muttra	Receipts	2,249	2,330	746	933	597	540
	Number of shops	30	24	16	16	6	6
	(3) As regards the outstill system :—						
Etawah	Receipts	528	538	493	507	617	660
	Number of shops	11	14	11	10	12	14

Taking the number of shops in Etawah under the distillery and outstill systems combined, it will be seen that there were 79 in 1887-88 as against 50 in 1882-83 ; in Etah 73 as against 64 ; and in Muttra 43 as against 33. The gallonage under the distillery system, taking the three districts together, showed considerable increase, while the receipts under the farming and outstill systems had very largely decreased.

20. Adverting next to paragraph 3 of your No. 3508, dated 9th July 1889, requesting the submission of a table showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in India since 1860, I am directed to say that there has been no change as regards opium, since 1860, in the price to licensed vendors. It has stood, unaltered, at R15 per seer. The licensed vendors are allowed to sell at their own discretion ; but the sales by treasurer's agents at R16 per seer, in tahsil precincts only and within office hours, regulates to a great extent the prices demanded by licensed vendors. As regards still-head duty, I am to explain that since the year 1877, in which the two Provinces were amalgamated, a uniform rate of one rupee per gallon has been imposed, irrespective of strength and material ; prior to that the rates varied considerably. The Commissioner's account, which gives all necessary information, is as under :—

"*North-Western Provinces.*—The farming system was in vogue from 1860 to 1862. From 1862-63 it was supplanted by the more familiar ordinary distillery system. The still-head duty was fixed at R1 per gallon on spirits of three-fourths London proof strength, and eight annas on all weaker brews. From October 1863, it was raised to R2 and R1 respectively. In the following year, 1864-65, a distinction was made between spirits distilled from molasses and the liquor made from the *mahua* flower, and the scale of still-head duty altered to a charge of R1-8, or 12 annas on the former, and R1 or 8 annas on the latter, according to the strength of the brew. In January 1866, these rates were raised to R2 and R1 on molasses' spirits, and R1-8 and 12 annas on that made from *mahua*. In 1869-70 a uniform still-head duty of R1-4 was fixed irrespective of the strength of the liquor, or the materials used in making it. In the course of the same year, however, the rate was again raised to R1-8, and continued so until the 30th of September 1877. From the 1st October 1877 up to the present time a uniform rate of R1 per gallon has obtained both in the North-Western Provinces and Oudh, without respect to the strength of the liquor, or the materials from which it is distilled.

"*Oudh.*—From 1860 up to the 30th of April 1863, the rates in force were as follows:—

For liquor 25° under proof or more, R2 per gallon.

Ditto of less strength, and down to 30° under proof, R1-8 per gallon. From the 1st of May 1863 to the 30th of September 1877, the rates were lowered to—

R1 per gallon on all liquor from 25° under proof up to proof; and

annas 12 per gallon on all liquor varying from 25° to 30° under proof.

No spirits above proof or below 30° under proof could be issued. As already stated, a uniform duty of R1 per gallon, without regard to the strength of the brew, was introduced from the 1st of October 1877, and has remained unaltered up to the present time.

21. I am desired, before concluding, to place before the Government of India the following figures regarding the consumption of liquor in these Provinces as a whole. The total annual gallonage under the distillery system for the last six years, with corresponding figures of shops and average consumption per head of population, was as under:—

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
Total gallonage	1,766,000	1,842,000	1,810,000	2,060,000	1,917,000	1,839,000
Number of shops	6,803	6,760	6,612	6,366	6,310	6,191
Average consumption of gallons per head	·05	·05	·05	·05	·05	·05

Under the farming and outstill systems, the figures are the following:—

		1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
Farms	Total receipts R	1,28,000	1,60,000	1,60,000	1,85,000	1,84,000	1,85,000
	Number of shops	1,073	1,127	809	807	803	803
	Average license fees per head	·04	·04	·04	·05	·05	·05
Outstills	Total receipts R	3,44,000	4,33,000	3,80,000	3,93,000	3,91,000	4,01,000
	Number of shops	901	955	806	876	792	825
	Average license fees per head	·07	·08	·07	·07	·07	·07

A glance at the figures given above shows that (1) under the distillery system, which is in force in the greater portion of the United Provinces, the gallonage in the course of these six years (comparing the first and last years) increased by about 4 per cent., the number of shops falling by about 9 per cent., (2) that under the farming and outstill systems combined (the two systems are really one and the same, the essential difference being one of area only) the receipts rose from R4,72,000 to R5,56,000, or by between 17 and 18 per cent., the number of shops falling from 1,974 to 1,628 (or by nearly 18 per cent.), while the average of license fees per head of population was about ·069 of a rupee only. There can be no doubt that the increased quantity of liquor under the distillery system, and of receipts under the farm and outstill systems, is mainly the result of a succession of good agricultural years: and also of the more careful supervision, and stricter measures for putting down smuggling, that have of late years been insisted on. The reduction in the total number of shops, from 8,777 to 7,819, is the result of the policy adopted by the Government of these Provinces, to which attention has already been invited, strictly to limit the number of shops to actual requirements, so far as these are ascertainable. It will be observed that the distillery system is that which is mainly in force in these Provinces. The other systems (which are retained only in portions of any given district, which are adjacent to foreign territory, forest, or mountain) bear but a small proportion to it, so far as population, which is the only sound basis of comparison, is concerned. The figures of the three systems for the last year for which figures are available (ending 30th September 1888) are as under:—

	Population.
Distillery system	35,466,000
Farming ditto	3,047,000
Outstill ditto	5,595,000

The two latter systems cover, it will be observed, a total population of 8,642,000 only—or not quite one-fourth of the population which draws its supply from the distillery system. It is needless to enter into an elaborate description of the systems; but it may be observed that while, as regards population, the proportion is about 80 (distillery) to 20 (farming and outstill) the gross revenue of the last year (1887-88), the figures of which have been reviewed, was divided in the ratio of 74·5 to 15·5, as under:—

	R
Distillery system	31,72,000
Farming and outstill system	5,85,000

22. It is perhaps worth noticing, in conclusion, that the average daily number of prisoners confined in the jails of the United Provinces stood, from the year 1881 to the year 1887, as under:—

1881	26,477
1882	24,066
1883	21,873
1884	20,076
1885	18,288
1886	18,615
1887	17,961

The years 1885-86 and 1886-87, it will have been seen, were the most productive from the point of view of Excise. They were the years in which the jail population was at its lowest. The figures furnish their illustration to the statement that drunkenness, as a vice, leading to crime, does not exist in these Provinces. It may be allowed, equally, that in good agricultural years crime statistics are lowest. Excess of drink, with consequent increase of the criminal population, is not known or likely to be known in this part of India. In good agricultural years, or in years considered auspicious for marriages, more liquor is consumed; when the prices of food-grains rise, consumption of liquor is restricted. Masses of the population never touch liquor and no inducement is held out by Government to them to do so. Other classes—among them many of the lowest inhabitants of the towns—drink or consume drugs. If they cannot get excised liquor they will obtain liquor which has not paid excise. In the eastern district of the Provinces, especially where the *mahua* tree is used for distillation, facilities for illicit manufacture more than abound. Reduction of shops in such districts would bring about increase of consumption; for the licensees maintain a watch on unexcised liquor. The object which the Government everywhere sets before itself is by giving reasonable facilities of purchase of excised liquor to control the manufacture and consumption of illicit liquor, the detective agency of the Government being thus the licensed sellers, rather than the police. The police in India is an agency unsuited to preventive purposes because its probity cannot be sufficiently relied on, and because it would take large occasion for its own pecuniary advantage from the opportunities given by this class of duty.

Table showing the Rates of Duty on Country Spirits and the Selling Price of Opium sold to Licensed Dealers in the North-Western Provinces and Oudh.

Year.	Rate per gallon of country spirit in the North-Western Provinces.	Rate per gallon of country spirit in Oudh.	Rate per seer of opium sold to licensed dealers in the North-Western Provinces and Oudh.
1860-61	Farming system was in force	R2 for 25° U. P.	R15 per seer.
1861-62		R1-8 for 30° U. P.	
1862-63	R1¾ L. P. strength: 8 annas weaker strength.		
1863-64	R2 and R1 respectively.	R1 exceeding 25° U. P. 12 annas 25° to 30° U. P.	
1864-65	R1-8 and 12 annas molasses' spirit. R1 and 8 annas mahua spirit		
1865-66	R2 and R1 R1-8 and 12 annas as above		
1866-67 to 1868-69	Ditto ditto		
1869-70	R1-4 irrespective of strength and material.		
1870-71	R1-8 irrespective of strength and material.		
1871-72 to 1876-77	Above continued		
1877-78 to 1887-88	R1 irrespective of strength and material.	R1 irrespective of strength and material.	

F. W. BROWNRIGG,

Offg. Commr. of Excise, N. W. P. and Oudh.

No. 433—XIII-87 A., dated 28th November 1889.

From—R. SMEATON, Esq., C.S., Secretary to the Government of the N.-W. P. and Oudh,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In continuation of this office letter No. 413—XIII-87 A., dated 18th November 1889, on the subject of Excise administration, and with special reference to paragraph 2, clause (*a*) of your letter No. 3508, dated the 9th July last, I am directed to submit, for the information of His Excellency the Governor General in Council, a copy of the papers marginally noted, regarding the "opium den" in Lucknow, to which attention was called in the debate in the House of Commons on Excise administration in India.

From Commissioner, Lucknow, No. 3935, dated the 28th August 1889, and enclosures.
From Commissioner of Excise, No. 438 C.E., dated the 9th October 1889, and enclosures
From Commissioner of Excise, No. 457 C.E., dated the 15th October 1889.

2. The Lieutenant-Governor and Chief Commissioner desires me to say that the account given by Mr. Caine of the opium shop in question, so far as the testimony of all who are conversant with the place and know the habits and customs of Lucknow residents enables His Honour to judge, appears to have been coloured in the highest degree by Mr. Caine's well-known views on the subject of stimulants, and to have been presented to Parliament under the influence of feelings similar to those which prompted him to bring before the House the ill-founded indictment against the Excise administration of these Provinces treated of in the letter quoted in my 1st paragraph.

3. I am to add that there seems to the Lieutenant-Governor and Chief Commissioner to be no reason for departing from the policy which has for many years been in vogue in these Provinces—of cautiously reducing, as far as is possible, the number of licensed opium-smoking centres. But His Honour considers that to do away entirely with such places of resort would only result in largely encouraging the smoking of illicit opium—in private and at their own homes—by those who are habitual smokers.

4. Referring to paragraphs 10 to 16 of the letter from the Commissioner of Excise, dated the 9th October 1889, I am to say that in districts where opium is not grown it will probably be advisable to do away with the rule requiring lessees to take a certain minimum quantity of opium before a license is granted. This question is being separately considered.

No. 3935, dated 28th August, 1889.

From—W. E. NEALE, Esq., Offg. Commissioner, Lucknow Division,
To—The Secretary to the Government of the N.-W. Provinces and Oudh.

I have the honour, in reply to G. O. No. 260—XIII-87 A., dated the 3rd August, 1889, to forward herewith copy of a memorandum by the Deputy Commissioner on the points specified by you. I visited the particular shop and one other shop personally and made inquiries; and I believe Mr. Mulock's estimates and opinions to be correct.

2. The native impression seems to be that opium-eating is increasing in Lucknow, but in a private form; and that the public consumption of it in "dens," &c., is diminishing. They say it was much larger in this latter form in the King's period. The Deputy Commissioner's figures, showing a reduction of shops from 20 to 3, would confirm this idea, though of course the size of the shops is an unknown item in the account. On the other hand, the total consumption from 1883 has risen from 11 maunds to 20 maunds.

3. The inducement to go to the shops is that the opium is there served in a more palatable form, and, I suppose, the attractions of society also have their weight. Prohibition against consuming in the premises would increase consumption by drinking at home; but would also withdraw a source of temptation, so that probably some slight decrease of consumption would occur. I would, at all events, suggest that the lessees should be freed from the obligation of purchasing a *minimum* of opium, just as has been recently ordered in regard to liquor lessees.

4. The details of Mr. Caine's description of the opium shop are not quite as they appeared to me. There was no comely Chinese woman, and no girl in charge of each room. There was a great chattering going on as we came in. The smokers were mostly men of over thirty. In Mr. Caine's shop were 105, and in the other 110 persons. There were three women in the former, and five or six in the latter: of whom two were young, about 20 to 22 years (prostitutes of course), and the others, women of 50 or so. The time chosen was 8 P.M. (without previous warning), which is the most fashionable hour. I have of course visited other chandu shops: the general characteristics are always the same: and those in Lucknow present nothing remarkable.

Memorandum on G. O. No. 260—XIII-87 A., dated 3rd August 1889.

1. *Paragraph 2.*—The shop referred to is that situated in muhalla Nayagaon of the Aminabad quarter in the city of Lucknow. The shop has been in existence since shortly after the mutiny, *i.e.*, about 1860.

2. The lease of the shop has only been disposed of separately since 1882-83, and has brought in the following sum each year since then ;—

	Per annum. R
1883-84	432
1884-85	768
1885-86	792
1886-87	1,296
1887-88	3,496

1888-89 leased at a rate of R4,980 per annum for nine months: and is now leased at a rate of R2,880 per annum, as former licensee failed.

3. In 1882-83 a minimum of opium was inserted for the first time in these licenses, and the amount of opium used at this shop since that year (which is the first for which separate data for each shop are available) was as follows, *viz.*,—

	Mds.	s.
1883-84	1	12
1884-85	1	35
1885-86	3	8
1886-87	4	35
1887-88	12	4
1888-89	5	21 (for 10 months.

4. I estimate the average number of persons who frequent this shop all the year round at about 400 per diem. I would note that practically the customers of each shop are every day the same individuals, for the habit of opium-smoking once contracted is very seldom abandoned, and there are only three shops in the whole city of Lucknow where the habit can be indulged in. No shops are open in the outlying district, *i.e.*, there are only three shops for 700,000 persons according to the last census.

5. There are at present, as already stated, only three shops in the city of Lucknow and none in the district. Down to the close of 1870-71, when the drug contract was disposed of jointly with that for sale of madak and chandu, there were 50 chandu shops. In that year the two contracts were for the first time disposed of separately.

6. In 1874-75, 1883-84, 1885-86, and 1887-88 the number of these shops licensed fell respectively to 20, 12, 6, and 3, the number now open. The amount of license-fees realised by sale of these licenses annually during the last ten years, and the amount of opium sold to the license-holders since 1883 and 1884 (the first year when a minimum of opium for each shop was inserted, and data are therefore available) are given in the accompanying statement.

7. I estimate the number of persons frequenting the three shops now open at a maximum of 1,200 per diem all the year round.

8. *Paragraph 3.*—The leading conditions in the licenses of these shops are—

(1) punctual payment of license-fees every month ;
(2) purchase of a fixed minimum per month of Government opium ;
(3) shop to be open only from sunrise to 9 P.M.;
(4) no objectionable characters to be allowed entrance ;
(5) receipt of anything but cash in payment strictly forbidden.

9. The total sale of Government opium at the treasury in Lucknow was 122 maunds 1 seer in 1887-88, of which 20 maunds 4 seers, or less than one-fifth, was purchased by the chandu and madak licensees. The great mass of opium-eaters belong to the lower classes, and opium-smoking is almost exclusively confined to the lowest of the Muhammadan population living in the city of Lucknow.

10. *Paragraph 4.*—If the smoking of opium were to be prohibited at licensed shops, there is no doubt that the habit would spread by being practised in a number of centres where those who indulge in it would meet for the purpose.

F. B. MULOCK,

Deputy Commissioner.

List of Chandu and Madak shops.

Year.	Number of shops.	Yearly fees.	Amount of opium sold per annum.	Remarks.
		R		
1879-80	20	4,680		
1880-81	20	4,680		
1881-82	20	5,260		
1882-83	20	4,730	Mds. s.	
1883-84	12	3,420	11 13	
1884-85	12	6,888	15 34	
1885-86	6	4,068	13 1	
1886-87	6	6,480	23 1	
1887-88	3	7,740	20 4	
1888-89	3	12,600*	17 24	For 10 months.

* Rate per annum for nine months and re-let at a rate of R8,700 per annum for the remaining three months.

Deputy Commissioner's Office;
Lucknow:
The 24th August 1889.

F. B. MULOCK,
Deputy Commissioner.

No. 321—XIII-87 A., dated 9th September 1889.

From—R. Smeaton, Esq., C.S., Secretary to the Government, N.-W. P. and Oudh,
To—The Commissioner, Lucknow Division.

With reference to your letter No. 3935, dated the 28th August last, regarding the "opium den" in Lucknow, I am directed to request that you will be good enough to state clearly (1) the amount realised from the lease of the shop in 1888-89 (specifying the months covered), and (2) the amount anticipated—if no settlement has yet been come to for 1889-90.

2. I am to point out that you have not replied definitely to the inquiry as to the form in which opium is principally consumed, and to ask that you will now do so.

3. Your reply to this letter should be forwarded to the Commissioner of Excise, to whom a copy of your report of the 28th ultimo has been forwarded.

No. 438 C.E., dated 9th October 1889.

From—F. W. Brownrigg, Esq., Offg. Commissioner of Excise, N.-W. P. and Oudh,
To—The Secretary to the Government of the N.-W. Provinces and Oudh.

I have the honour to acknowledge the receipt of your No. 322—XIII-87 A. of September 9th, and to forward the further report called for by you from the Commissioner of Lucknow in your No. 321—XIII-87 A. of the same date, which has been, as desired, submitted through this office.

2. There can be no doubt, as Mr. Neale points out, that opium-smoking in Lucknow was much more common in the King's period than it is now. That this conclusion is well-founded I have reason, too, to believe from personal inquiry into the matter. The actual *clientèle* of the *madak* and *chandu* shops in Lucknow, as noticed in the reports which you have already received, is not very large. The same people come day after day, for the habit of opium-smoking once formed is rarely broken off.

3. The amount of opium consumed in licensed smoking dens is not always a true gauge of the actual extent of the practice. Lucknow is throughout a poppy-growing district, and it is well known that the unprepared and freshly-gathered opium obtained direct from the cultivators is highly esteemed for smoking purposes in the form of *madak* and *chandu*. That some of this finds its way into the city, despite every effort to prevent it, can hardly be denied. As long as the license fees for these *madak* and *chandu* shops remained at a low figure, the minimum of Government opium which the lessees were compelled to take, based as it was on the fees paid, necessarily remained low also. As the fees rose, so of course did the minimum. But it does not follow that the actual amount consumed increased in the same proportion. More Government opium, and less of the illicit article, was consumed until last year the point was reached, in regard to the shop which Mr. Caine inspected, where the minimum of opium, based on the license fees, could not be consumed, and the contract broke down. The lessee, as a result of competition—which the large reduction of shops has stimulated in an unusual

degree—had bid more than the true value of the shop, and failed in consequence. The license fees for 1889-90, as Mr. Mulock points out, show a very large falling off on those paid for the year which has just closed, and there is no doubt that they must eventually adapt themselves closely to the actual amount of Government opium which can be consumed.

4. As the Deputy Commissioner points out, the number of opium-smoking shops 20 years ago in the Lucknow district alone was about 50, or almost as many as there are now in existence for the whole of the North-Western Provinces and Oudh combined. This total has been gradually reduced so far that three were found enough during the past year to supply all the customers who frequented such haunts. For 1889-90 only two shops have been licensed, so that the facilities for opium-smoking in Lucknow may justly be said to have been restricted to the very lowest scale compatible with the prevention of illicit consumption. One has been closed since Mr. Mulock wrote on the 17th September, and a remission of R600 in fees sanctioned on this account by the Board of Revenue. The total estimated income under the head of license fees for the vend of these preparations during 1889-90 should therefore be placed at R7,050, instead of R7,650, as reported by the Deputy Commissioner. This, it will be seen, is less than the amount realised in 1887-88, the last of the normal years with which a fair comparison can be made. Judged from the standpoint of fees, therefore—unsatisfactory though such a test may be, especially in a city like Lucknow, where combination is more than usually rife—it may reasonably enough be argued that the consumption of opium in the form of smoking is not materially on the increase.

5. Last year there were only 54 opium-smoking shops in the United Provinces. This number has been still further reduced for the year which has just commenced on October 1st. It is the avowed object of Government to keep down the sale of *madak* and *chandu* as far as is consistent with the unavoidable recognition of the practice of opium-smoking; and were it not for the firm belief that the abolition of such shops altogether would be a greater evil than their retention on the present scale, there is no doubt that they would all have been ere now records of the past.

6. Paragraph 4 of the Deputy Commissioner's report of September 17th clearly indicates the difference between opium-drinking and opium-smoking. The latter is by far the most common way in which opium is taken. The ordinary opium shopkeeper does not endeavour to induce his customers to consume the drug on his premises, as the *madak* and *chandu* lessee is forced to do. There is no special art required in preparing the ordinary opiate draught. A little ball of the drug is gradually dissolved in water, and the mixture then drunk off as any other liquid intoxicant would be. But the preparation of *madak* and *chandu* needs a practised hand, and calls for more skill on the part of the licensee. These are the only forms in which opium is smoked in these Provinces, and the customer must needs consume his purchase on the lessee's premises. At the time of Mr. Caine's visit an attempt was being made to bring into vogue the Chinese mode of smoking; but the effort was not successful, and the old-established methods were soon reintroduced. For complete particulars regarding the preparation of *chandu*, and the way in which it is smoked, I would not do more than refer to pages 22—24 of the abstract of district notices, in the Excise Administration Report for the year ending 30th September, 1880. The account contained there may be considered to hold good still, and it would be needless on my part to recapitulate here the full and interesting description there given.

7. Lucknow contains a vast Muhammadan population, and there is no doubt that opium-smoking as well as drinking is largely practised both by high and low in private houses. On the latter form of consumption there is of course no ban, and the former is, it is needless to say, extremely difficult of detection. There can be no doubt whatever that the restriction of opium-smoking to two or three main centres, the habitués of which cannot conceal their identity, has a salutary effect in stigmatising the habit as one of the special prerogatives of men of bad character. To be an opuim-smoker in these days is unquestionably a badge of opprobrium and disrepute, and any step which would tend to diminish the odium that now attaches to this practice is most earnestly to be deprecated.

8. I quite concur in Mr. Mulock's opinion as to the probable consequence of prohibiting opium-smoking in shops licensed for this particular purpose. The stigma which is now associated with this habit, practised as it must be at well-known centres, would then be avoided, and a considerable impetus also given to illicit consumption. For the opium-smoker then would probably procure his supplies through some other person, and need never himself visit the shop at all, while if so disposed the facilities within his reach of obtaining illicit opium would be greatly enhanced, as the difficulty of proving that he was not using Government opium would always be enormous. It is useless now to ignore the existence of the habit. The safest and soundest course of all is to endeavour to restrict it within the narrowest

possible bounds and to keep it from spreading, by confining both sale and consumption to the smallest possible number of fixed centres.

9. In order to be able to grasp the subject from a provincial point of view, I append a statement prepared for the last ten years showing the consumption of opium in the North-Western Provinces and Oudh since 1878 (annexure A). The figures are shown under three separate heads:—

(1) the amount sold to *ex-officio* licensed vendors, *viz.*, to treasurers and their agents, which is retailed by them at a fixed rate of R16 per seer to private customers;

(2) the amount sold to ordinary non-official licensed vendors, *viz.*, opium contractors, who are allowed to retail it at whatever price they like;

(3) the amount sold to the *madak* and *chandu* vendors for consumption on their premises.

The main inferences to be drawn from these figures, making due allowance for the fact that there is probably much less smuggling now than there used to be in former years, are as follows:—

(*a*) That the actual consumption of opium in all forms in the United Provinces does not show any tendency to unnatural or even ordinary increase. In fact, excluding the first two years of the decade—the first two after the introduction of the new Opium Act of 1878—the consumption in 1887-88 will be seen to be actually less than the average.

(*b*) That the actual consumption of opium in the form of *madak* and *chandu* has considerably decreased within the same period. This fact alone is a strong argument in favour of the retention of the present system.

10. I now pass on to the question suggested in paragraph 2 of your No. $\frac{332}{XIII-87A}$ of September 9th, and at the risk of being somewhat prolix I would briefly refer to the facts which led up to introduction and retention of the present system, under which every opium lessee is compelled to stipulate to take a certain minimum quantity of Government opium as a *sine qua non* to his obtaining his license.

11. 1877-78 was the first year in which licenses to sell opium were put up to auction. In his report on the administration of the Department for that year Mr. Robertson, then Commissioner of Excise, wrote as follows:—

"I am convinced that the recorded sales in no way represent even approximately the actual amount of opium consumed, at any rate in poppy-producing districts, and that a considerably enhanced revenue might be obtained from this source without in the slightest degree stimulating the consumption of opium or interfering with the transactions of the Opium Department; but simply by insisting that only Government opium shall be consumed, and by stopping its being obtained illicitly (paragraph 32)." He goes on then to compare the amount of Government opium sold in—

(*a*) those districts throughout the whole of which poppy-growing was permitted;

(*b*) those where it was partially permitted;

(*c*) those where it was prohibited.

The conclusions arrived at from these statistics are clearly set forth in the Government review (paragraph 22):—"These figures show that the view taken by Government in the orders on the Excise Administration Report for 1876-77 was correct, *viz.*, that the consumption of opium in opium-producing districts was so far below that in non-producing districts as to justify the presumption that smuggling on a large scale was carried on to the serious detriment of the revenue." To combat this illicit sale the Junior Member of the Board of Revenue, in paragraph 20 of his forwarding letter, had suggested that a minimum amount of opium should be fixed for each license in poppy-growing districts. On this proposal the Government orders were as follows (paragraph 22): "The Junior Member may, as desired, exercise his discretion in fixing a minimum sum to be paid for each license in opium-growing districts, and making it compulsory on each licensee to take a certain amount of Government opium, as there is reason to suppose that licenses are often used there simply as a cloak for the sale of illicit opium." This was in August 1879. Before the close of the same year the Board had sanctioned 10 seers as the minimum of Government opium for each license taken out in a poppy-growing district, and this rule has been regularly observed up to the present time. This is the first actual order issued prescribing in so many words a minimum quantity of opium per license. Its purview was naturally limited, but it indicates the principle which has since been applied in all districts throughout the Provinces.

12. Prior to this, however, in the rules framed under the Opium Act (1 of 1878), published in Government notification No. 29 A of 2nd February 1878, for the retail vend of opium

a clause had been introduced inculcating, though not actually enforcing, much the same idea. Rule X runs as follows:—

"That if he buy less than , which is the quantity estimated to be retailed at in each month, he will, if required, explain the reason of the falling off to the Collector." In 1883 the point arose as to how Collectors could enforce the purchase of the prescribed amount should the lessee's explanation be deemed unsatisfactory. The Board of Revenue held that failure to purchase the amount stipulated for should be treated as tantamount to a breach of contract. The result of this was that the rule was re-written, and the minimum clause, as it now appears in all opium licenses, framed as follows:—

"*10th.*—That if he buy less than , which is the quantity estimated to be retailed at in each month, and the Collector considers his explanation of his failure to buy the required amount to be unsatisfactory, the Collector may resume the lease at once and confiscate the instalments paid in advance by the lessee as security" (*cf.* page 79, Excise Manual). I append a copy of all the license forms issued for the sale of drugs and opium, as in connection with paragraph 3 (*a*) of your letter of August 3rd they may be found useful, (annexure B).

13. In 1884 the question as to what amount of opium should ordinarily be fixed on the basis of license fees was also determined. On Mr. Cadell's recommendation orders were issued that for every R100 license fees in the case of opium vendors from 30 seers to one maund (40 seers) should be guaranteed, and in the case of *madak* and *chandu* lessees from 15 to 20 seers. While sanctioning this scale the Board of Revenue enquired whether the system of minimum quantities should be enforced in all districts. In reply Mr. Wall suggested that in those where the average sales for the two or three past years had been satisfactory the restriction might well be removed. To this proposal the Board agreed. No action, however, has ever been taken upon this exemption.

14. This, then, is how the matter stands at present. The conception of a minimum seems to have first originated in the necessity of putting a check on illicit sale. It was read into the rules framed under Act I of 1878, evolved into a principle in regard to poppy-growing districts in the following year, and later on so liberally interpreted as to be applied unreservedly to all districts in the United Provinces.

15. Poppy cultivation is permitted more or less in almast two-thirds of the districts in the North-Western Provinces and Oudh. I append a copy of the last Government notification on this point, dated 2nd January 1889 (annexure C). There can be no doubt whatever that the minimum rule has hitherto had a salutary effect. To this, and the severe punishments introduced for the first time by the Opium Act of 1878, must be attributed the decrease in smuggling, which it is not unreasonable to assume has taken place within the past ten years. The sale of Government opium in 1877-78 was 1,068 maunds 39 seers. Now it is on the average nearly 1,500 maunds. The number of persons convicted of offences connected with opium in the first year of the working of Act I of 1878 in these Provinces was 886. In 1887-88 the total had dropped to 419. I append a statement showing the number of persons convicted of offences under the Opium Acts during the last ten years (annexure D).

16. The minimum system is unquestionably a wise provision in poppy-growing districts, and it would be injudicious to introduce any general measure which would neutralise the beneficial effect of this precaution. But in districts where the poppy is not grown, and more especially where the sales of opium are and have been for the past two or three years satisfactory, there would appear to be no objection to a tentative relaxation of the rule. With this end in view it would seem feasible to exempt a few selected districts in the first instance, and should a comparison of the results attained with those of past years under the present *régime* be then found favourable, the exemption might be still further extended to all districts where the poppy is not grown. But I am not prepared to admit that any useful results would ensue from similar experiments in poppy-growing tracts, and the minimum rule in such areas should not for the present at least be relaxed.

No. 4373, dated 19th September 1889.

From—W. E. NEALE, Esq., Offg. Commissioner, Lucknow Division,

To—The Secy. to Govt., N.-W. P. and Oudh (through Commr. of Excise, N.-W. P. and Oudh).

I have the honour to submit copy of a letter, No. 4561, dated 17th September 1889, from the Deputy Commissioner, Lucknow, furnishing particulars regarding the "opium den" in Lucknow, on points noted in G. O. No. 321—XIII-87 A., dated 9th September 1889.

No. 4561, dated 17th September 1889.

From—F. B. MULOCK, Esq., Deputy Commissioner of Lucknow,

To—The Commissioner, Lucknow Division.

In reply to your endorsement No. 4121, dated 11th instant, forwarding copy of Secretary to Government's letter No. 321—XIII-87 A., dated 9th instant, to your address, I have the honour to state as follows.

2. The amount realised in license fees from the lease of the shop for each of the months of 1888-89 up to date has been as follows, *viz* :—

		R	a.	p.	
July	1888	830	0	0	received in advance for 1888-89.
October	"	415	0	0	
November	"	415	0	0	
December	"	415	0	0	
January	1889	415	0	0	
February	"	415	0	0	
March	"	415	0	0	
April	"	415	0	0	
May	"	415	0	0	
June	"	415	0	0	
July	"	480	0	0	*Note.*—In July the license was cancelled for breach of the condition of the license, and the shop re-sold.
August	"	220	0	0	
September	"	4	8	4	
	TOTAL	5,269	8	4	

3. A sum of R7,650 is anticipated on account of the lease of the three *madak* and *chandu* shops now open for 1889-90, as this was the lump sum bid at auction held on the 28th August. Formal sanction to the settlement has not yet been received from the Commissioner of Excise.

4. In opium-smoking shops, the drug is consumed in the form of *chandu* or else *madak*. The former preparation consists of opium mixed with opium ashes repeatedly boiled and strained till sufficiently indurated to be rolled into balls and smoked. This is the favourite preparation with opium-smokers; and 80 per cent. at least of the opium purchased by lessees of this class of shops is so consumed. *Madak*, as made in Lucknow, consists of *pán* leaves steeped in a solution of opium, dried and rolled into balls, and so smoked. The above are the only two forms in which opium is *smoked*. At retail opium shops the pure drug is retailed in small quantities, and the purchasers take it away and eat it as required. At these shops drinking-water and drinking-vessels are usually kept by the lessee for the use of the few purchasers who prefer to dissolve the drug in water and drink it.

Annexures to Commissioner of Excise No. 438 C.E., dated the 9th October 1889.

ANNEXURE A.

Statement showing the total sales of opium in the North-Western Provinces and Oudh for the ten years ending 1887-88.

Years.	To ex-officio licensed vendors.		To Non-official licensed vendors.		To *madak* and *chandu* licensed vendors.		Total.		REMARKS.
	M.	s.	M.	s.	M.	s.	M.	s.	
1878-79	Not shown separately.						1,189	13	
1879-80	363	4	953	9	...		1,316	13	Increase due to stricter supervision by District Officers (*vide* paragraph 117 of the Board's letter on the Excise Report for 1878-79).
1880-81	401	19	1,134	32	...		1,536	11	Much of this increase was due to irregular purchases of opium from the district of the Meerut Division for export to the Punjab.
1881-82	381	29	1,084	31	...		1,466	20	Decrease attributed to the stoppage of the above practice.
1882-83	415	20	948	26	164	19	1,528	25	
1883-84	379	31	951	31	165	14	1,496	36	Decrease said to be due to the introduction of Malwa opium.
1884-85	338	29	924	19	210	30	1,473	38	
1885-86	361	9	959	10	176	39	1,497	18	Increase attributed to the re-introduction of Ghazipur opium.
1886-87	352	10	994	36	162	38	1,510	4	
1887-88	370	29	978	34	133	33	1,483	16	

ANNEXURE B.

Circular No. I., dated 23rd August 1887.

From—R. WALL, Esq., Commissioner of Excise, N.-W. Provinces and Oudh,
To—All District Officers in the North-Western Provinces and Oudh.

I have the honour to invite your attention to Notifications Nos. 177—XIII-76 and 179—XIII-76-32, dated 9th July 1887, published in the *North-Western Provinces and Oudh Government Gazette* of the 16th idem, promulgating the revised opium rules under Sections 5 and 13 of the Opium Act, 1878, and fixing the price at which opium is procurable from the Government Treasuries by treasurers, farmers, licensed vendors, and druggists.

2. The form of licenses, permits, &c., required under Rule 32 of the revised rules have been approved by the Board, and copies are herewith forwarded for your information and guidance. Vernacular forms will follow. The revised forms should be used in the ensuing year's settlements.

107. Under Rule 32 of the rules issued under sections 5 and 13 of the Opium Act, the Board of Revenue, North-Western Provinces and Oudh, with the sanction of the Local Government, prescribe the following forms for use under these rules :—

FORM.

I.—Lease for farm of opium or intoxicating drugs or poppy-heads.

Counterpart of this will be signed by the farmer and deposited in the Collector's office { District / Name of farmer / Limits of farm

BE it known that the duties leviable on the retail of have been let in farm to A. B., a resident of , pargana , district of , for the term of , commencing from the 1st October 18 , and ending with the 30th September 18 , upon the following conditions :—

1st—That the said A. B. shall pay to Government the sum of R in the following instalments :—On the 1st October, , R , being the first instalment (and in addition R , being one-sixth of the annual payment, which if it be not intermediately forfeited for default or breach of some other condition of this lease shall be set off against the 11th and 12th instalments).

		R
On the 1st	November	
Ditto	December	
Ditto	January	
Ditto	February	
Ditto	March	
Ditto	April	
Ditto	May	
Ditto	June	
Ditto	July	

(*Note.*—In cases where Government Promissory Notes or Railway shares have been deposited as security, the words within brackets shall be omitted, and the requisite instalments for August and September entered in the list of payments.)

2nd—That the one-sixth of the annual payment made on the 1st October under the last preceding section shall, in the event of default, or breach of any other condition of this lease, not be reclaimable by the lessee.

Note.—If Government Promissory Notes or Railway shares have been deposited, the following shall be substituted for the preceding clause :—

That in the event of default or breach of any other condition of this lease, the Promissory Notes or Railway shares deposited as security shall vest in Government, and shall not be reclaimable by the lessee.

N.B.—When the period of the lease exceeds one year a fresh payment of one-sixth of the amount payable annually must be made at the commencement of each year ; or if Promissory Notes or Railway shares have been deposited as security, they must remain so deposited until the period of the lease shall expire.

3rd—That no shops other than those specified in the list annexed, shall be licensed by the said A. B., and that the site of no shop shall be changed without the written permission of the Collector or officer in charge of the Excise Revenue.

4th—That the said A. B. shall grant no license to a minor, female or eunuch.

5th—That the said A. B., shall file in the Collector's office, on or about the 1st October

1st January, 1st April, and 1st July, lists in the form subjoined of all licenses granted by him which may be in force on those dates :—

1	2	3	4	5	6	7
Date.	Name of farmer.	Limits of farm.	Name of licensee.	Date of license.	Location of shop.	Date of order of Collector or officer in charge of the Excise Revenue authorising grant of license for the shop.

6th—That a license in Form No. V appended to the rules made under the Opium Act, 1878, shall be given by the said A. B. and a counterpart to be taken and deposited by him in the Collector's office for every shop licensed by him.

7th—That the said A. B. shall give immediate information to the Collector or officer in charge of the Excise Revenue of any breach of the law or rules relating to Excise that he may know or have reason to believe to have been committed by any person holding from him a license for retail sale.

8th—That the said A. B. shall keep daily the following account showing the quantity of opium purchased from the treasurer or his agent, the quantity sold, and the balance remaining in store at the end of the day :—

1	2	3	4	5	6	7		
						Detail of the sales shown in column 5.		
Date.	Quantity remaining in store yesterday.	Quantity received from the Treasury to-day.	Tota quantity to be accounted for.	Quantity sold to retail vendors.	Quantity remaining in store.	Name of licensee (*a*).	Locality of shop (*b*).	Quantity sold (*c*).

[Here enter any restrictions or reservations made by the Collector with the sanction of the Commissioner under Rule 29, clause (3) of the opium rules.]

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108. *II.—Special license to licensed druggists.*

Special license to licensed druggists.

SPECIAL license is hereby granted to A. B., following the profession of , at , in the district of , for the retail of opium, intoxicating drugs or poppy-heads, on the condition that such opium shall be procured from a Government Treasury or sub-treasury, or from a farmer or a licensed vendor, and shall be used *bonâ fide* as medicine or in medical preparations or prescriptions.

DISTRICT }
Dated } *Collector.*

109. *III.—License for retail vend to treasurer or his agent.*

License for retail vend to treasurer or his agent.

A. B., holding the office of , in the service of Government at in the district of , is hereby authorised to retail opium subject to these conditions :—

1st—That he will only sell opium supplied from a Government treasury or sub-treasury.

2nd—That he will sell opium only for ready money and between the hours of and .

3rd—That he will sell opium at the rate of R16 per seer.

4th—That all sales shall be duly registered in a book kept for that purpose.

5th—That except to a licensed druggist holding a special license from the Collector, he will not sell more than three tolas of opium to one person at one time.

6th—That this license is issued under all the conditions prescribed in the Opium Act 1878, and in the rules made under section 5 thereof.

DISTRICT }
Dated } *Collector,*

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110. *IV.—License for retail vend of opium or poppy-heads (general) granted by the Collector.*

District
Number of license in register
Name of retailer
Locality of shop

BE it known that A. B , resident of , pargana , district of , is hereby authorised by the Collector of , to sell opium by retail at , in , from the date of this license to the day of 18 , upon the following conditions :—

License for retail vend (general). NOTE—Counterpart of this will be signed by the license-holder and deposited in Collector's office.

1st—That he will pay to Government a monthly duty of

2nd—That he will sell no opium but such as he may purchase from a Government Treasury or sub-treasury, and that he will not receive or have in his possession opium obtained otherwise.

3rd—That he will retail opium only in the shop for which this license is granted.

4th—That except to a licensed druggist holding a special license from the Collector, he will not sell more than three tolas weight of opium to any person at one time.

5th—That he will not adulterate the opium sold by him.

6th—That he will not receive any wearing apparel or other goods in barter for opium.

7th—That he will not open his shop or make sales therein before sunrise: that he will not keep it open or make sales therein after ; and that he will not harbour any person therein during the night.

8th—That he will not permit persons of notoriously bad character to resort to his shop; that he will prevent gaming and disorderly conduct therein, and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

9th—That he will have constantly fixed up at the entrance of his shop a signboard bearing the following inscription in legible characters, in the vernacular language :—

(NAME OF VENDOR.)

"Licensed to Retail Opium."

10th—That if he buy less than , which is the quantity estimated to be retailed at in each month, *and the Collector considers his explanation of his failure to buy the required amount to be unsatisfactory, the Collector may resume the lease at once and confiscate the instalments paid in advance by the lessee as security.*

11th—That he will keep up daily an account in this form showing the receipts and deliveries of opium at his shop each day, and the balance in store :—

Date.	Quantity of opium in store from yesterday.	Quantity of opium received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity left in store.

12th—That he will at once produce his license and accounts for inspection, on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium, or Revenue superior in rank to a peon or constable empowered under section 14 of the Opium

Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night.

13th—That he will not sub-let or transfer the business covered by this license without consent of the Collector or officer in charge of Excise Revenue.

14th—This license shall have effect from the day of to the day of , and unless renewed by order of the Collector by the day of , being the expiration of the period for which it was granted, shall cease to remain in force notwithstanding that a special order recalling it has not been issued by the Collector.

15th—This license may be recalled by the Collector—

(*a*) for default of punctual payment of the duty stipulated to be paid in claused ;

(*b*) for violation of any of the conditions specified in this license ;

(*c*) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license.

Should the license be recalled for any of these causes, the license-holder will have no claim to any compensation whatever or to any refund of any duty or instalment of duty already paid, but it shall be in the discretion of the Collector to make such compensation or refund, should he consider it necessary or advisable to do so ; should the Collector desire to recall this license before the expiry of the period for which it has been granted for any cause other than those above specified (*a*), (*b*), and (*c*), he shall give fifteen days' previous notice and remit a sum equal to the duty for fifteen days, or if notice be not given shall make such further compensation in default of notice as the Commissioner may direct.

16th—This license may be surrendered by the license-holder on his giving one month's notice to the Collector and paying such fine not exceeding the amount of the duty for six months or the loss caused to Government by the failure to carry out any condition imposed as the Collector may adjudge ; should the Collector be satisfied that the reason for resigning the license is adequate, he may with the sanction of the Commissioner remit the fine.

17th—On the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder this license and any other license or licenses that the holder may have obtained for the sale of opium or for the manufacture or sale of *madak* or *chandu* will be forfeited ; he will also be liable to the punishment prescribed by the law for the specific offence committed.

DISTRICT }
Dated } _____ *Collector.*

111. *V.—License for retail vend of opium or poppy-heads granted by a farmer.*

District
Number of license in register
Name of retailer
Locality of shops

License for retail vend of opium to be granted by a farmer.
NOTE.—Counterpart of this will be signed by the license-holder and deposited in the Collector's office.

BE it known that A. B., resident of pargana , district, of , is hereby authorised by the farmer of , to sell opium by retail at in from the date of this license to the day of 18 , upon the following conditions :—

1st—That he will pay to the farmer C. D. a monthly duty of

2nd—That he may purchase all the opium he may require direct from the farmer C. D. and not from any opium-vendor.

3rd—That he will retail opium only in the shop for which this license is granted.

4th—That except to a licensed druggist holding a special license from the Collector, he will not sell more than three tolas weight of opium to any person at one time.

5th—That he will not adulterate the opium sold by him.

6th—That he will not receive any wearing-apparel or other goods in barter for opium.

7th—That he will not open a shop or make sales therein before sunrise ; that he will not keep it open or make sales therein after ; and that he will not harbour any person therein during the night.

8th.—That he will not permit persons of notoriously bad character to resort to his shop that he will prevent gaming and disorderly conduct therein, and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

9th.—That he will have constantly fixed up a signboard bearing the following inscription in the vernacular language of the country :—

(NAME OF VENDOR.)

"*Licensed to Retail Opium.*"

10th—That he will keep up daily an account in this form showing the receipts and deliveries of opium at his shop each day and the balance in store :—

Date.	Quantity of opium in store from yesterday.	Quantity of opium received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity left in store.

11th—That he will at once produce his license and accounts for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue superior in rank to a peon or constable empowered under section 14 of the Opium Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night.

12th—That he will not sub-let or transfer the business without the consent of the Collector or officer in charge of the Excise Revenue.

13th—This license shall have effect from the day of , to the day of , and unless renewed by the order of the Collector by the day of , being the expiration of the period for which it was granted, shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Collector.

14th—This license may be recalled by the farmer—

(*a*) for default of punctual payment of the duty stipulated to be paid in clause 1 ;

(*b*) for violation of any of the conditions specified in this license ;

(*c*) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license.

15th—On the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, this license and any other license or licenses that the holder may have obtained for the sale of opium will be forfeited; he will also be liable to the punishment prescribed by the law for the specific offence committed.

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112. *VI.—License for the retail sale of* madak *or of* chandu *granted by the Collector.*

District
Number in register
Name of vendor
Locality of shop

BE it known that A. B., resident of , pargana , district of , is authorised by the Collector of to open a shop for the retail vend of *madak* (or *chandu* as the case may be) at , from the date of this license to the 18 , upon the following conditions :—

License for retail vend of *madak* and *chandu*

NOTE.—Counterpart of this will be signed by the license-holder and deposited in the Collector's office.

1st—That he will pay to Government a monthly duty of .

2nd—That he will purchase all the opium he may use in the manufacture of *madak* (or *chandu*, &c., as the case may be) direct *from a Government Treasury or sub-treasury* or from a farmer of Government opium, but not from a licensed vendor of opium.

3rd—That he will sell *madak* (or *chandu*) only in the shop for which this license is granted, and that he will not sell *madak* or *chandu* in any other place.

4th—That his shop shall be situated on the ground-floor, and shall have but one door for entrance and exit, which door must open on to a public thoroughfare.

5th—That he will not sell more than three tolas weight of *madak* (or *chandu*) to one person at one time.

6th—That he will not receive any wearing-apparel or other goods in barter for the drug

7th—That he will not open his shop or make sales therein before sunrise; that he will not keep it open or make sales therein after , and that he will not harbour any suspected person therein.

8th—That he will not permit persons of notoriously bad character to resort to his shop; that he will prevent gaming and disorderly conduct therein, and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

9th—That he will have constantly fixed up at the entrance of his shop a signboard bearing the following inscription in the vernacular language of the country :—

(NAME OF VENDOR.)

"*Licensed vendor of* madak (*or* chandu)."

10th—That he will keep up daily the following account showing the receipts of opium in his shop, the quantity used in the manufacture of *madak* (or *chandu*), and the balance remaining in store at the end of the day :—

I.—Opium.

Date.	Quantity of opium remaining in store yesterday.	Quantity received to-day, and whence received.	Total quantity of opium to be accounted for.	Opium used in the preparation of *madak* (or *chandu*).	Quantity remaining in store.
1	2	3	4	5	6
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

II.—Madak *or* Chandu.

Date.	Quantity remaining in store yesterday.	Quantity manufactured out of opium to-day.	Total quantity of *madak* or *chandu* to be accounted for.	*Madak* or *chandu* sold to-day.	Quantity remaining in store this day.
1	2	3	4	5	6
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

And that if he buy less than , which is the quantity of opium estimated to be used by him in the manufacture of the *madak* (and *chandu*) he sells monthly at his shop, and the Collector considers his explanation of his failure to buy the required amount to be unsatisfactory, the Collector may resume the lease at once, and confiscate the instalments paid in advance by the lessee as security.

11th—That he will at once produce his license and accounts for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable empowered under section 14 of the Opium Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night.

12th—That he will not sub-let or transfer the business covered by this license without the consent of the Collector or officer in charge of Excise Revenue.

13th—This license shall have effect from the day of to the day of , and unless renewed by the order of the Collector by the day of being the expiration of the period for which it was granted, shall cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Collector.

14th—This license may be recalled by the Collector—

(*a*) for default of punctual payment of the duty stipulated to be paid in clause 1;

(*b*) for violation of any of the conditions specified in this license;

(*c*) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license.

Should the license be recalled for any of these causes the license-holder will have no claim to any compensation whatever or to any refund of any duty or instalment of duty already paid; but it shall be in the discretion of the Collector to make such compensation or refund, should he consider it necessary or advisable to do so. Should the Collector desire to recall this license before the expiry of the period for which it has been granted for any cause other than those above specified (*a*), (*b*), and (*c*), he shall give fifteen days' previous notice, and remit a sum equal

to the duty for fifteen days, or if notice be not given shall make such further compensation in default of notice as the Commissioner may direct.

15th—This license may be surrendered by the license-holder on his giving one month's previous notice to the Collector and paying such fine, not exceeding the amount of the duty for six months or the loss caused to Government by the failure to carry out any condition imposed as the Collector may adjudge. Should the Collector be satisfied that the reason for resigning the license is adequate, he may, with the sanction of the Commissioner, remit the fine.

16th—On the infringement of any of the above articles or any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, this license and any other license or licenses that the holder may have obtained for the sale of opium or for the manufacture or sale of *madak* or *chandu* will be forfeited; he will also be liable to the punishment prescribed by law for the specific offence committed.

DISTRICT }
Dated } *Collector.*

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113. *VII.—License for the retail sale of* madak *or of* chandu *granted by a farmer.*

License for retail sale of *madak* and *chandu*

NOTE.—Counterpart of this will be signed by the license-holder and deposited in the Collector's office.

District
Number in register
Name of vendor
Locality of shop

BE it known that A. B., resident of , pargana , district of is authorised by C. D., the farmer of , to open a shop for the retail vend of *madak* (or *chandu* as the case may be) at from the date of this license to the 18 , on the following conditions :—

1st—That he will pay to the farmer C. D. a monthly duty of .

2nd—That he will purchase all the opium he may use in the manufacture of *madak* (or *chandu* as the case may be) direct from the farmer C. D., and not from any opium vendor.

3rd—That he will sell *madak* (or *chandu*) only in the shop for which this license is granted.

4th—That his shop shall be situated on the ground-floor, and shall have but one door for entrance and exit, which door must open on to a public thoroughfare.

5th—That he will not sell more than three tolas weight of *madak* (or *chandu*) to one person at one time.

6th—That he will not receive any wearing-apparel or other goods in barter for the drugs.

7th—That he will not open his shop or make sales therein before sunrise; that he will not keep it open or effect sales therein after , and that he will not harbour any suspected person therein.

8th—That he will not permit persons of notoriously bad character to resort to his shop; that he will prevent gaming and disorderly conduct therein, and that he will give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.

9th—That he will have constantly fixed up at the entrance of his shop a signboard bearing the following inscription in the vernacular language of the country :—

(NAME OF VENDOR.)

"*Licensed vendor of* madak (*or* chandu)."

10th—That he will keep up daily the following account showing the receipts of opium in his shop, the quantity used in the manufacture of , and the balance remaining in store at the end of the day :—

I.—Opium.

Date.	Quantity of opium remaining in store yesterday.	Quantity received to-day, and whence received.	Total quantity of opium to be accounted for.	Opium used in the preparation of *madak* (or *chandu*).	Quantity remaining in store.
1	2	3	4	5	6
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

II.—Madak *or* Chandu.

Date.	Quantity remaining in store yesterday.	Quantity manufactured out of opium to-day.	Total quantity of *madak* or *chandu* to be accounted for.	*Madak* or *chandu* sold to-day	Quantity remaining in store this day.
1	2	3	4	5	6
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	M. s. c.

11th—That he will at once produce his license and accounts for inspection on the demand of any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable empowered under section 14 of the Opium Act, and that he will not prevent any such officer of whatever rank from entering his shop at any hour of the day or night.

12th—That he will not sub-let or transfer the business covered by this license without the consent of the Collector or officer in charge of Excise.

13th—This license may be recalled by the farmer—

(*a*) for default of punctual payment of the duty stipulated to be paid in clause I and by the farmer or Collector;

(*b*) for violation of any of the conditions specified in this license;

(*c*) if the holder of this license be convicted of breach of the peace or of any other criminal offence during the currency of this license.

14th—On the infringement of any of the above articles or of any of the conditions imposed by the Opium Act, 1878, or by the rules made thereunder, this license and any other license or licenses that the holder may have taken out for the sale of opium or for the manufacture or sale of *madak* or *chandu*, will be forfeited; he will also be liable to the punishment prescribed by law for the specific offence committed.

DISTRICT }
Dated } *Collector.*

ANNEXURE C.

SEPARATE REVENUE (EXCISE) DEPARTMENT.

MISCELLANEOUS.

No. 1—XIII-18.

Dated the 2nd January, 1889.

Under Rule II of the rules made in exercise of the powers conferred on him by sections 5 and 13 of the Opium Act, 1878, the Lieutenant-Governor and Chief Commissioner is pleased to notify that the following are the tracts in the North-Western Provinces and Oudh within which the cultivation of poppy for the Government is allowed during the year ending 30th September 1889:—

Name of district	Extent of cultivation.
Ghazipur	Entire district.
Ballia	Ditto.
Benares	Bara pargana. Mahwari do Mawai do. Ralhupur do. Dhus do. Barhwal do. Narwan do. Majhawa do.
Mirzapur	Entire district, except tappa Kon and taluqa Saktesgarh (pargana Kantit) and pargana Singnauli, including Dudhi, Bhadohi, Agori, and Bijaigarh.
Azamgarh	Entire district.
Gorakhpur	Ditto.
Basti	Ditto, except Benaikpur pargana.
Allahabad	Karra pargana. Karrari do. Atharban do.

Name of district.	Extent of cultivation.
Allahabad	Arail Pargana.
	Khairagarh do.
	Barah do.
Fatehpur	Fatehpur do.
	Haswa do.
	Hathgoan do.
	Kotila do.
	Ghazipur do.
Cawnpur	Rasulabad do.
	Derrapur do.
	Bilhaur do.
Mainpuri	Entire district, except Shekohabad and Mustafabad parganas.
Etawah	Etawah pargana.
	Barthna do.
	Bidhuna, except the southern portion
Farukhabad	Entire district, except Pahara.
Bareilly	Aonla pargana.
	Suneha do.
	Ballia do.
	Sarauli, South do.
	Faridpur do.
	Bareilly do.
	Kot do.
Budaun	Sahaswan do.
	Satasi do.
	Budaun do.
	Ujhani do.
	Salimpur do.
	Usehat do.
Shahjahanpur	Shahjahanpur pargana.
	Jamaur do.
	Kant do.
	Tilhar do.
	Khera-Bajhera do.
	Jalalpur do.
	Nigohi do.
	Katra do.
	Jalalabad do.
Etah	Azamnagar do.
	Nidhpur do.
	Patiali do.
	Sahawar-Karsana pargana.
	Sirpura do.
	Barna do.
	Sonbar do.
	Etah do
Lucknow	Entire district.
Bara Banki	Ditto.
Unao	Mohan-Auras pargana.
	Asiwan-Rasulabad do.
	Jhalotar Ajgain do.
	Asoha do.
	Govinda-Parsandan do.
	Safipur do.
	Bangarmau do.
	Maurauwan do.
	Urao do.
Hardoi	Pachhoha do.
	Pali do.
	Shahabad do.
	Saromannagar do.
	Bawan do.
	Barwan do.
	Katiari do.
	Bilgram do.
	Sandi do.
	Mallanwan do.
	Balamau do.
	Gundwa do.
	Kalyanmal do.
	Sandila do.
	Gopamau do.
	Bangar do.
Sitapur	Entire district, except Kundri, North and South, and eastern portion of pargana Taunbour beyond the river Chuka.
Fyzabad	Entire district.*
Gonda	Ditto, except Tulsipur pargana and that portion of Balrampur pargana not lying south of the river Tapti.
Partabgarh	Entire district, excepting half of pargana patti to the east.
Sultanpur	Entire district.
Rae Bareli	Ditto, except Sarein pargana.

* Except within the limits of the Fyzabad Municipality, the cantonment and adjacent villages (*vide* Notification No. 184—XIII-181, dated 3rd June 1889).

ANNEXURE D.

Statement showing the number of persons convicted in opium smuggling cases during the last ten years ending 30th September 1888.

Year.	Number of persons
1878-79	886
1879-80	733
1880-81	573
1881-82	448
1882-83	394
1883-84	478
1884-85	624
1885-86	504
1886-87	(Not available in the Annual Report.)
1887-88	419

No. 369—XIII-87 A., dated 11th October 1889.

From—R. SMEATON, Esq., Secretary to the Government of the N.-W. Provinces and Oudh,

To—The Commissioner of Excise, N.-W. Provinces and Oudh.

In continuation of G. O. No. 322—XIII-87 A., dated the 9th September last, I am directed to request that you will report whether it would not be advisable entirely to close the "opium den" in Lucknow. The Lieutenant-Governor and Chief Commissioner, as at present advised, is of opinion that entire and immediate closure would be the safest measure. I am to ask for your opinion on this question at earliest convenience.

No. 457 C.E., dated 15th October 1889.

From—F. W. BROWNRIGG, Esq., Offg. Commissioner of Excise, N.-W. Provinces and Oudh,

To—The Secretary to the Government of the N.-W. Provinces and Oudh.

I have the honour to acknowledge the receipt of your No. 369—XIII-87 A. of October 12th, and to reply as follows.

2. I have already touched on the point now referred to in paragraphs 7 and 8 of my No. 438 C.E. of October 9th. It would be useless to close the "opium den" which Mr. Caine visited, if the other *madak* and *chandu* shop in Lucknow, which has been licensed for 1889-90, were allowed to remain open. If closure is determined on as a matter of principle, then both should be abolished. But there is no argument that could warrant the adoption of such extreme measures in the case of Lucknow, which would not tell with equal effect in respect to every opium-smoking shop in the United Provinces. In most instances where Collectors or Deputy Commissioners have been consulted regarding the licenses to be granted for these shops in 1889-90, they have expressed their decided opinion that reduction is likely to be a greater evil than retention. Where it has been deemed feasible shops have been closed; but in many districts no reduction has been found possible. I think there can be no doubt whatever that the present system of confining the consumption of these preparations to the lowest possible number of fixed centres is the best that can be devised. To abolish these shops altogether would be much worse than useless. It would remove at once the inevitable stigma which now attaches to the habit of opium-smoking, and it would give an irresistible impulse to the use of illicit opium. I think it would be a decidedly regretable step in the truest and best interests of the public at large to close the opium dens in Lucknow. The only persons who would benefit from and be grateful for such a move are the opium-smokers themselves, and it is scarcely necessary to say that they are the very last people whose sensibilities should be considered in a matter of this sort.

No. 1637—4056, dated 18th October 1889.

From—J. A. CRAWFORD, Esq., Secretary to the Chief Commissioner of Coorg,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In reply to your letters No. 3506 of the 9th July 1889, and No. 5147 of the 8th instant, I am directed to forward a copy of a letter * from the Commissioner of Coorg, regarding the excise administration of that district.

* No. 375-216, dated the 21st August 1889, with two enclosures.

2. The figures in the margin, which have been compiled from those furnished by the Commissioner, show, for periods of five years from 1869-70 to 1888-89, the average consumption of country spirit and the average amount of duty paid thereon. The average numbers of shops for the retail vend of country spirits during the same four periods were, respectively, 158, 145, 121, and 75. All these figures relate to arrack distilled from sugarcane or palm jaggery. The other kind of liquor consumed in Coorg is toddy drawn from the palm. This toddy is ordinarily consumed in a fresh state, and leases or licenses to draw and sell it are sold separately for each sub-division of a taluk.

Years.	Average consumption per year.	Average duty per year.
	Gallons.	R
1869-70 to 1873-74.	53,107	82,687
1874-75 to 1878-79.	47,701	1,17,206
1879-80 to 1883-84.	39,298	1,35,813
1884-85 to 1888-89.	41,948	1,41,764

3. As regards the general tendency of the excise administration of Coorg, the Chief Commissioner would invite a reference to paragraph 5 of his order* No. 1138-919 of the 29th July 1889, reviewing the last excise report.

* Forwarded with letter No. 1149-919, dated 31st July 1889, from the Secretary to the Chief Commissioner of Coorg, to the Secretary to the Government of India, Department of Finance and Commerce.

No. 375 216, dated 21st August 1889.

From—Colonel T. G. Clarke, Commissioner of Coorg,

To—The Secretary to the Chief Commissioner of Coorg.

I have the honour to acknowledge the receipt of your endorsement No. 1116-1056, of 26th July last, giving cover to copy of letter from the Government of India, Finance Department, No. 3506, dated 9th idem, and in compliance with the instructions therein conveyed, to append a statement showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers each year since 1860.

2. It may be desirable to offer a few remarks explanatory of the statement. Prior to 1860, which is the first year for which statistics are available, the right of both manufacture and sale of country spirits was farmed out to contractors. In 1860, the Government assumed the management and undertook through its own agency to manufacture and supply liquor to licensed vendors. This continued until 1866, when the central distillery system, which is still in force, was introduced. From that year up to the present time, with the exception of a period of nearly five years between 1877 and 1882, when the rights of manufacture and sale were jointly leased, the contractor for the manufacture of the liquor has had no concern with its sale, or with the distribution or determination of the number of retail shops.

3. In 1877-78 the rate of still-head duty was raised from R1-10 per gallon of five bottles (equal to 5 annas and 2 pies per bottle) to R2-10 per gallon (equal to 8 annas and 5 pies nearly per bottle), but the strength at which the liquor was issued was also raised from 30° under proof to 19° under proof. In 1882, the imperial gallon of 6 bottles was introduced, and a corresponding increase was made to the still-head duty, which was raised to R3-2-5 per gallon, the strength of liquor being fixed at 20° under proof.

Note.—It was again reduced to 30° under proof in 1880 on a representation made by the contractors.

4. The number of shops licensed for sale of country spirits was 146 in 1874-75; five years later (1879-80) the number was 136. During the next five years it was reduced to 92, and in the present year the number is only 64. Outside the two principal towns of Mercara and Virajendrapet, where the fees on retail vend shops are appropriated to municipal revenue, the present number of retail arrack shops is 46.

5. From the subjoined statement showing the quantity of liquor in gallons distilled and issued, and the amount levied in the form of still-head duty, it will be observed that while the revenue from country spirits has risen from R61,938 in 1869-70 to R1,67,206 in 1888-89, *i.e.*, has more than doubled in twenty years, the quantity of liquor issued for consumption has, on the average, decreased rather than increased. The quantity issued in 1870-71 amounted to 71,354 gallons as compared with 53,063 gallons in 1888-89. The equivalent of 53,063 gallons, at five bottles per gallon, which was the measure in use prior to 1st June 1882, is 63,675¾, so that on a comparison of the figures for the two years above mentioned, there cannot be said to have been any increase in consumption of liquor during the last twenty years or so. Between 1870-71 and 1878-79 the consumption was high, but during the last ten years it has not reached 55,000 gallons, and has ordinarily been much less.

6. With regard to opium and ganja shops, the number of these has fluctuated. The

number was 4 throughout the province from 1870 to 1872. It was then raised for a few years to 6, and in 1877 reverted to 4 for several years. In one year it was raised to 11. Since 1884 the number has been 9,—namely, 3 opium and 6 ganja shops. It would be very desirable if the number could be reduced, and it may be practicable to do so at the leasing of the new contracts next March. Enquiry will be made with the object of ascertaining if a reduction can be effected without giving rise to smuggling.

Statement showing the rates of duty on Arrack and the selling prices of Opium.

Years.	Rates of duty levied per gallon.			Selling price of opium per lb to the contractor by Government.			Remarks
	R	a.	p.	R	a.	p.	
1860	1	10	8	10	0	0	Up to 1881 the gallon was computed at five ordinary quart bottles; since 1882 it has been computed at six quarts.
1861	1	10	8	10	0	0	
1862	1	10	8	10	0	0	
1863	1	10	8	10	0	0	
1864	1	10	8	10	0	0	
1865	1	10	8	10	0	0	
1866	1	4	0	10	0	0	
1867	1	4	0	10	0	0	
1868	1	4	0	10	0	0	
1869	1	4	0	10	0	0	
1870	1	4	0	10	0	0	
1871	1	4	0	10	0	0	
1872	1	4	0	10	0	0	
1873	1	10	0	10	0	0	
1874	1	10	0	10	0	0	
1875	1	10	0	10	0	0	
1876	1	10	0	10	0	0	
1877	2	10	0	10	0	0	
1878	2	10	0	10	0	0	
1879	2	10	0	10	0	0	
1880	2	10	0	10	0	0	
1881	2	10	0	7	1	9	
1882	3	2	5	11	0	0	
1883	3	2	5	11	0	0	
1884	3	2	5	11	0	0	
1885	3	2	5	11	0	0	
1886	3	2	5	11	0	0	
1887	3	2	5	11	0	0	
1888	3	2	5	11	0	0	
1889	3	2	5	11	0	0	

Coorg Commissioner's Office;
The 21st August 1889.

T. G. CLARKE, *Col.*,
Commissioner.

Statement showing particulars of the issues of Arrack from Sudder Distillery.

Years.	Rate of still-head duty.			Quantity distilled, in gallons.	...	Amount of still-head duty			
	R	a.	p.			R	a.	p.	
1866-67	1	4	0	No data.	No data.	No data.			
					Bottles.				
1867-68	1	4	0	55,521	$2\frac{6}{10}$	69,401	13	6	
1868-69	1	4	0	55,553	$1\frac{1}{8}$	69,428	14	9	
1869-70	1	4	0	49,550	$2\frac{9}{16}$	61,938	6	3	
1870-71	1	4	0	71,354	$1\frac{1}{2}$	89,192	14	3	
1871-72	1	4	0	69,309	$\frac{1}{8}$	86,636	7	6	
1872-73	1	4	0	70,056	$4\frac{1}{4}$	87,571	1	6	
1873-74	1 1	4 10	0* 0†	58,375	4	88,097	7	0	* Up to 30th June 1873. † From 1st July 1873.
1874-75	1	10	0	54,867	$\frac{1}{8}$	89,159	1	3	
1875-76	1	10	0	58,345	$\frac{2}{4}$‡	94,568	6	0	‡ Includes 647 gallons and $4\frac{3}{4}$ bottles of arrack distilled from paddy from October 1875 to January 1876, with a duty of R1-4 per gallon.
1876-77	1	10	0	62,001	...	1,00,751	10	0	
1877-78	2	10	0	55,560	$2\frac{1}{3}$	1,41,000	0	0	The sums represent the guaranteed minimum revenue, and not the actual collections, which were of less amount.
1878-79	2	10	0	55,434	$2\frac{1}{3}$	1,61,000	0	0	
1879-80	2	10	0	52,194	1	1,50,400	0	0	
1880-81	2	10	0	54,685	...	1,45,000	0	0	
1881-82	2	10	0	39,937	$3\frac{1}{4}$	1,50,000	0	0	
1882-83	2 3	10 2	0§ 5‖	...	...	1,06,702	5	7	§ Up to 31st May 1882. ‖ From 1st June 1882.
1883-84	3	2	5	40,283	$5\frac{1}{3}$	1,26,962	7	8	
					Drams.				
1884-85	3	2	5	41,139	40	1,29,633	4	5	
1885-86	3	2	5	35,788	46	1,13,422	11	2¶	¶ The guaranteed minimum from 1st October 1885 to 31st March 1888 was R1,18,550 per annum.
1886-87	3	2	5	40,684	27	1,28,198	12	0	
1887-88	3	2	5	51,067	1	1,70,361	2	9	
1888-89	3	2	5	53,063	40	1,67,206	3	3**	** The guaranteed minimum for 1888-89 was R1,57,000.

COORG COMMISSIONER'S OFFICE;
The 21st August 1889.

T. G. CLARKE, *Col.*,
Commissioner.

No. 1195—720, dated 28th October 1889.

From—COLONEL C. K. M. WALTER, Chief Commissioner, Ajmere-Merwara,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

With reference to your office letter No. 3506, dated the 9th July 1889, forwarding, for remarks, copies of the Report of the Debate in the House of Commons on the subject of the Excise administration in India, &c., I have the honour to submit, for the information of the Government of India, copy of a letter No. 2688 R., dated the 22nd instant, received from the Commissioner of Ajmere-Merwara, and to state that I have nothing to add to what Colonel Trevor has written.

No. 2688 R., dated 22nd October 1889.

From—COLONEL G. H. TREVOR, Commissioner, Ajmere-Merwara,

To—The Chief Commissioner, Ajmere-Merwara.

With reference to your endorsement No. 804—720, dated 22nd July 1889, forwarding copy of the Government of India Circular No. 3506, dated 9th idem (Department of Finance and Commerce), I have the honour to state that the table required by paragraph 2 of that Circular cannot be supplied for Ajmere Merwara. No Government opium is sold here. Licensed vendors simply pay duty and buy and sell in the open market. The duty levied on country liquor is—

15° under proof R1-8-0 per gallon.
25° under proof R1-4-0 per gallon.
50° under proof R1-0-0 per gallon.

This duty has, however, only been levied since 1885, when the present sadr distillery system was introduced. Before that time no special duty was levied—the farm was merely sold for a lump sum.

2. In respect to the statements made in the House of Commons Debate, on which I am invited to offer remarks, I deduce from the figures available from the last census report, and our published Administration Reports, the following general conclusions as to the drinking habits of the population and the extent to which they have been fostered or discouraged by our Excise Administration since 1885 In these I take note of country spirits only, as the consumption of European liquor and *tari* is too small to be worth noticing.

(1) The classes to whom liquor is not forbidden by religion and custom number about 66 per cent. of the whole population in the district; the proportion of women in these classes being over 65 per cent.

(2) Supposing that every one in these classes drank liquor, the average annual consumption of country liquor per head would be 9½ drams and the average annual cost per head for the past four years (of which alone we have statistics for comparison) would be R2-4-10 per head, or a fraction over 3 annas per mensem.

As, however, the adult population alone can fairly be included in the comparison, and as these number 66 per cent. compared with the non-adult, these figures would stand as below :—

Annual consumption per head	13·96 drams.
„ cost „	R3-7-3

Calculated on the whole adult population of the two districts, the annual consumption and cost per head would be 9 30 drams and R2-4-9. As the population has increased since the last census, these figures are really above the mark.

3. It may be said, and with truth, that every adult to whom liquor is not forbidden does not drink, and that some to whom it is forbidden are not total abstainers. It is impossible to guess what deduction should be made on account of these two supposed facts. Taking both together, I don't think it would be unfair to surmise that two-thirds of the total adult drinking population (*i.e.*, those who are not forbidden to drink by religion and custom) consume country liquor. According to this surmise, the annual consumption per head comes to 20 94 drams, and the annual cost to R5-2 10. Thus those who drink at all take less than half a gallon of spirit each in a year. Seeing that hard drinking was common in Rajputana long before India became a part of the Empire of Great Britain, and the ancient rule is not generally thought to have fallen into desuetude, this result may seem to point either to some error in the computation arrived at, or else to a large quantity of illicit spirit. The former is the more likely of the two. I do not believe that there is much liquor consumed which does not pay duty.

4. The total quantity of country liquor consumed is represented by the following figures :—

	1885-86.	1886-87.	1887-88	1888-89.
Gallons	57,678	64,167	59,009	57,021

The number of liquor shops was 155 in 1888-89. It reached its highest figure, 171, in 1885-86.

Conversely the number of shops for sale of *bhang*, *ganja*, and *charas* has risen from 16 in 1884 to 23 in 1888, but the receipts derived from them have decreased from R5,931 to R5,375.

There were fourteen shops for sale of opium and preparations of opium in 1884, the income of which was R13,635, against fifteen shops in 1888-89, with an income of R10,4 0.

5. It is the aim of the administration to keep down drinking as far as possible, and what I have said betokens more success than failure in the accomplishment of this aim, and when, as is contemplated on the expiry of the present abkari contract, the rates of duty on all liquor issued from the distillery at Ajmere have been enhanced, and minimum prices for the sale of liquors have been fixed, so that the contractor cannot sell them too cheaply (he has already agreed not to sell below certain fixed rates without the permission of the Commissioner), I do not know that administrative effort can go further in discouraging intemperance. It must be remembered that already liquor costs more in this district than in surrounding Native States, which teem with out-stills on our borders, and unless prices in those States are raised to the same level as ours, we cannot altogether control consumption in Ajmere and Merwara. This subject, *viz.*, the equalization, as far as possible, of selling prices throughout Rajputana is receiving attention I believe, and some day I hope the several Durbars will see their way to putting down the out-still system that prevails in their territories and substituting for it that known as the Sadr Distillery system.

No. 420 G., dated 12th November 1889.

From—J. A. CRAWFORD, Esq., Secretary for Berar to the Resident at Hyderabad,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 3506, dated the 9th July 1889, forwarding copies of the report of the Debate in the House of Commons on the subject of the excise administration of the Government of India.

2. In reply I am to observe that, as the statements made and the figures quoted in the Debate do not refer to the Hyderabad Assigned Districts, the Resident has no remarks to offer on them.

3. With reference to paragraph 2 of your letter, I am to explain that in the Hyderabad Assigned Districts no fixed duty is levied on country liquor; but the right to manufacture and sell it is farmed out annually by auction, and no statistics of sale are available. As regards European liquors, the right to sell them is subject to the payment of an annual license fee, which is R16 in the case of wholesale licenses, and R 0) in the case of licenses for retail sale. The right to keep and sell opium is also sold annually by auction to contractors, who make their own arrangements for purchasing opium and paying the Government duty levied at Indore. Thus the table asked for in your letter cannot be furnished.

No. 3841, dated 8th November 1889.

From—F. C. DAUKES, Esq., Officiating Secretary to the Chief Commissioner of Assam,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In continuation of this office letter No. 2984, dated the 31st August 1889, forwarding a note by Mr. Westland on the subject of excise administration in Assam, I am directed to submit, for the information of the Government of India, a statement showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in Assam in each year since 1860.

2. I am to request that in the marginal note to paragraph 39 of Mr. Westland's note above referred to, regarding the Nagagoolie case, "R25 a month, about fifty times the letting value," may be read for "R50 a month, about a hundred times the letting value."

Statement showing the rates of duty on liquor and the selling prices of opium sold to licensed dealers for consumption in Assam in each year since 1860.

YEAR.	Rate of duty on liquor per gallon, L. P.	Selling price of opium per seer.	REMARKS.
1860-61	.....	R14	
1861-62	.....	R14 and R18.	
1862-63	.....	R14 and R20	
1863-64	.....	R14 and R22	
1864-65	.....	R14 and R20 and R22.	
1865-66	.....	R20 and R22.	
1866-67	R2 in Assam Valley and R2-4 in Surma Valley.	R22.	
1867-68			
1868-69			
1869-70			
1870-71			
1871-72			
1872-73	.....	R22 and R23.	
1873-74			
1874-75			
1875-76	R2-8 in Surma Valley	R23 and R24.	
1876-77			
1877-78	.....	R24.	
1878-79			
1879-80	.....	R24 and R26.	
1880-81	R2 Assam Valley	R26.	
1881-82			
1882-83			
1883-84	.....	R26 and R32.	
1884-85	R2 and R4 Assam Valley.	R32.	
1885-86	R4 Assam Valley		
1886-87			
1887-88			
1888-89			
1889-90			

No 2981, dated 31st August 1889.

From—F. C. DAUKES, Esq., Officiating Secretary to the Chief Commissioner of Assam,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge receipt of your letter No. 3506, dated the 9th July 1889, in which the Chief Commissioner is asked for any remarks he may desire to make on the statements made in the debate in the House of Commons on the subject of Excise Administration in India.

2. In reply thereto, I am to say that it is the intention of the Chief Commissioner, following the instructions communicated in your letter No. 1248, dated the 9th March 1889, to appoint an officer to make systematic enquiry during the cold weather into the various matters to which recent discussions have attracted more prominent attention.

3. Until this enquiry is completed the Chief Commissioner will not be in a position to give a complete answer to the demand of the Government of India, but I am in the meantime to submit a note by Mr. Westland drawn up in anticipation of the intended inquiry, which will put the Government of India in possession of the state of the case as it at present stands.

4. The details called for in the second paragraph of your letter first above quoted, and in your letter No. 3800, dated the 24th July 1889, are being collected, and will be submitted as soon as they are ready.

The Excise Problem in Assam.

We have before us several enquiries* on matters relating to excise, which have emanated either from the Home authorities or from the Government of India. As the investigation necessary for a complete report upon these matters will occupy some considerable time, I think it desirable to draw up a preliminary Note, which will show exactly what the excise problem is in the Province of Assam, and what the policy hitherto adopted has been.

* F. D. No. 1248 dated 9th March 1889.
" No 2108, " 30th April "
" No. 3686, " 18th July "
" No. 3506, " 9th " "

2. It is necessary first of all to state the exact circumstances in which we find ourselves.

3. Assam Proper consists of the valley of the Brahmaputra which is about 400 miles long and about 50 broad. Of this 50 miles of breadth, the northern portion, say, ten miles of breadth, may be described as a submontane tract, sparsely populated and full of jungle; it is inhabited for the western half of its length by the Kachari tribe, who also hold a number of villages scattered through the country as far south as the river. In the eastern half of the valley the Miri tribe dwell in considerable numbers all along the northern side of the river. Both these races have been addicted from time immemorial to the most liberal indulgence in rice-beer (*pachwai*). The preparation of rice-beer presents no more difficulty then the infusion of a pot of tea, and has this additional facility that, whereas tea, under the circumstances in which we most know it, is an imported product, which has to be purchased, rice is the staple food of this country, and being cultivated and stored in large quantities, every Kachari and every Miri has it always at hand. The mode of preparation is to steep rice in water for two or three days, then boil it with certain herbs,† which act as a yeast, and the result is beer. It is rarely sold, each person manufacturing his own supply, and borrowing from his neighbour if he falls short.

† A mixture of *bhistila* and jack-tree leaves, prepared in the form of a cake.

4. In 1884 the Chief Commissioner attempted to put a restriction upon this consumption by laying down a rule that limited to four quarts the amount of which possession at one time was permitted. Nothing, however, could be done towards enforcing this restriction. The custom of brewing in larger quantities was too universal and too ingrained in the habits of the people, and it was plainly impossible to carry out any system of domiciliary visits among a people scattered over a jungly tract of country 400 miles in length. In 1888 some enquiries were made on this subject, and in the reports that were submitted we get the following evidence of the extent to which the custom of drinking prevails.

(1) Mr. Luttman-Johnson, Commissioner,—

"They have been to me, and have shown me that to restrict home manufacture to 4 seers is practically to rob them, poor men as they are, of their beer. And, like our forefathers in the middle ages and a large portion of the Teutonic peoples of Europe and America to this day, they are, as is well known, largely dependent on their beer. Their robust habits and appearance may, I think, be partly attributed to their consumption of beer. An ordinary family of twelve persons of whom four are male adults, brews and consumes about 12 seers‡ a day, 4 seers in the morning, 4 seers in the middle of the day, and 4 seers in the evening. The families run large. For a man, his wife, and two or three children, 4 seers a day would suffice. But there are few families living thus separate from relations."

‡ 12 seers = 2 gallons.

* * * * * *

"But I fear that in the case of fermented liquors we have come far short of perfection. The Bodo portion of our population, consisting of Rajbanshis, Koches, Rabhas, Meches, Kacharis, Madahis, Saranias, and many other classes, consumes fermented liquor to an enormous extent. Among the non-Hindu Bodo it is brewed

almost in every house; it is brewed often very strong, much stronger than our beer, and the consumption of it is enormous. The amount of drunkenness among these classes is terrible to contemplate. But, as has often been observed, the drunkenness entailed by fermented drinks is not so injurious as that following excessive consumption of distilled liquors. The Germans habitually drink too much beer, Prince Bismarck especially. They are a very fine race, and it is difficult to say that their potations have injured them. Similarly, our Kacharis and Rajbanshis are a very fine race. They are the backbone of Assam. They are quite extraordinarily superior to malarial influence. It would be difficult to say that their deep potations of rice-beer have injured them as a race: still I cannot but think that it would be better for them if some control could be exercised over their consumption of beer. The subject has often been discussed."

(2) Mr. Driberg, Deputy Commissioner,—

"I find that *pachwai* is manufactured in all Miri and Kachari villages, and in all villages inhabited by Nagas or other hill people who have come down to the plains. For the present I omit garden population. I calculate that each adult male consumes in a month 12 quarts of *pachwai*."

(3) Mr. Knox Wight, Deputy Commissioner,—

"Among the people of this district the consumption of *laopani*§ is said to be confined to the Kacharis, Sandangs, Turungs, and Miris. The use of the liquor is necessary on all great occasions, such as village assemblies marriages, funerals, &c. There can be little doubt that on such occasions the liquor is manufactured in greater quantities than four quarts."

§ Laopani is another name for rice beer.

(4) Mr. Campbell, Deputy Commissioner,—

"*Pachwai* is manufactured so simply that the process is only a little less complicated than the preparation of rice for ordinary meals or the brewing of a pot of tea. Whatever rules might be framed could be evaded without much difficulty. Moreover, the Kachari community are much addicted to entertaining each other, and it is not unusual on social occasions for the inhabitants of a village to entertain those of another village, or even those of two or three other villages, including men, women, and children. Several hundred individuals, consisting of host and guest, feast together sometimes for days, and many hogsheads of the article are consumed. No inconvenience or bad results follow from such feasts, and as *pachwai* and pig are the main causes of bringing these people together, it would be most undesirable to interfere with their old established customs."

(5) Mr. McCabe, Deputy Commissioner,—

"An ordinary Kachari family consumes about two *kalsis*,* *i.e.*, twelve seers, of *pachwai* a day. It takes three days for fermentation to be complete, and it would be necessary to have six *kalsis* in stock, so that two *kalsis* would always be ready for consumption, and four *kalsis* be under the process of fermentation. Permits might be granted to possess this quantity at one rupee a year for each household, and I consider that this tax would be a light one, and easily levied.

* A *kalsi* measures about a gallon.

"On the occasion of *Bihu* festivities, marriages, or deaths, *pachwai* is largely consumed, and on the occurrence of these events I would grant special permits to brew *pachwai* in excess of the quantity sanctioned under the ordinary permit, say, at two pice per *kalsi*. This would check to a small extent the tendency of these gatherings to become drunken orgies. To enforce the limit of four seers would entail constant domiciliary visits on the part of the police, and our force is so small that this could not effectively be carried out. I cannot ascertain that any increase or decrease of drunkenness among the Kacharis has been noticed in the past few years, common report asserting that no special change has occurred.

"*Pachwai* I consider to be a good, strengthening beverage, and, unless taken in very large quantities, is never injurious to the human constitution."

(6) Mr. Gait, Officiating Deputy Commissioner,—

"*Madh* † is consumed in this district by Kacharis, Lalungs, and Mikirs. It is also drunk by Bengal coolies, who either make it themselves or purchase it from the aboriginal races mentioned above.

† *Madh* is another name for rice-beer.

"Five seers of *madh* suffice to make a man drunk, while the daily average consumption per head is from 2 to 2½ seers. The moderate drinker drinks during the day only. Heavy drinkers drink also at night, and get through 4 or 5 seers in the course of the 24 hours, thus remaining in a state of chronic fuddle, which renders them useless for work of any sort. Lalungs are said to drink more heavily in the cold weather than in the rains, as in the latter season their stock of rice begins to run short, while their *madh* easily goes bad.

"Extra deep potations are taken on the occasion of festivals, *pujas*, marriages, 10 days after the birth of a child, and a month after the death of a relative. Drinking is heaviest at a death festival, when a Lalung of average means provides 40 or 50 *kalsis*‡ of *madh* for the assembled friends and relations of the deceased. At a marriage 20 or 30 *kalsis* are considered enough and at a birth 5 or 6 usually suffice.

‡ A *kalsi* is about a gallon.

"Among festivals most drinking is done at the harvest-home and the *Bihu*.

"Pujahs are only performed when necessity arises, *e. g.*, in the case of illness, or when cholera or small-pox breaks out in the neighbourhood.

"On all these occasions the custom is for the men to eat and drink first, the women commencing when the men have finished.

"Women drink far less than men, and seldom get drunk, while with the latter sobriety after a feast is the exception rather than the rule."

5. The above officers were asked if the custom of drinking was increasing; they reported that they could find no evidence of its increase.

6. It should be noted that the rice-beer is sometimes made to undergo a further process of distillation, and the distillate is called *phatika*. It is almost as cheaply and simply made as the rice-beer itself:—Take two earthenware pots; in one of them put the rice-beer, and on the top of it stand the other pot, first knocking a hole in the bottom of it. Stand a saucer on the

bottom of the higher pot, and stop the mouth of this pot with a vessel made in the shape of an inverted cone and filled with cold water. Now set the whole thing on a fire. The fumes rise, through the hole, into the upper jar, are condensed against the cold inverted cone, and drop into the saucer in the form of spirits. A native resident, describing the extent of the consumption, says—"In a Kachari village of 100 houses there would probably be a daily consumption of about ten bottles of *phatiki*."

7. The question of subjecting to taxation all this home brewing and home distilling has been more than once raised; but it has always been dropped. I see that the Board of Revenue of Bengal attempt it by imposing a small house-tax, which appears to be reckoned only by annas per year. It may be a means of getting a small revenue, but it cannot be pretended that it imposes any restriction on drinking. To attempt a tax of the kind among the Kacharis § would cause a serious excitement, to say the least of it, and the district officers in Assam are opposed to it. I cannot see that it differs in any respect from a simple poll-tax. That we could impose it and collect it, if we chose, I dare say there is no doubt; but I do not see that its imposition or collection has anything to do with the question of spirit consumption.

§The Kacharis made strong remonstrances against it recently, when they heard that such a tax was contemplated. They argued that in paying land revenue, they paid all that was leviable in respect of rice, whether eaten as boiled rice or drunk as *pachwai*.

8. The tribes with which I have been dealing occupy the northern portion of the Brahmaputra Valley. This valley is limited on the south by a range of forest-clad hills, inhabited by the following tribes taking them in order from west to east,—Garos, Khasis, Jaintias, Mikirs, * Nagas, among whom again drinking has for immemorial ages been a national habit. Their drink is mostly rice-beer, but they do not brew it to such an extent as the Kacharis, apparently because they are not so rich in rice. The Khasis and Jaintias, however, distil their liquor, and drink it in a spirituous form to a much greater extent than the other tribes, and the Deputy Commissioner of the Khasi and Jaintia Hills writes in 1886—"The Jaintias are perhaps the most drunken race in the Province, if not in India."

* The Mikirs inhabit an outlying group of hills.

9. Very little either has been done or can be done to restrain these drinking habits. For one thing a great part of the country is practically inaccessible to any ordinary establishments of Government, and we do not and cannot attempt to exercise a police jurisdiction except in the mildest sense. The Nagas have only recently come under our administration, and must for the present be to a large extent ruled according to their own notions and not according to ours; and the question about interfering in the Khasi and Jaintia Hills has more than once been raised and negatived. Our relations with the Khasi chiefs practically acknowledge their independence; in matters of importance we can make them do what we want, simply exercising our authority as a paramount power, but we have no right to impose upon them any particular excise system or order them to levy excise taxes or to restrain their brewing and distilling. In 1876-77 the Chief Commissioner proposed to subject distillation to some restriction, but found it impossible to do anything more than compel the local chief to impose some restriction in a part of his territory (Bholaganj), which is geographically part of the Sylhet district. To this even the Seim † objected, on the ground of the British Government having no right to interfere in his administration, and though he was admitted to be technically right, he was told he could not be suffered to manage matters so as to embarrass a neighbouring British district (No 573, dated 7th July 1877). But outside Bholaganj he certainly does so, for he maintains several shops exactly upon his border, knowing that they will mainly be used for the smuggling of liquor into Sylhet. I am inclined to think that the time has come when we should interfere.

† The proposal to establish a neutral tract on the frontier between the hills and Sylhet, that is, a breadth of country on which no shops should be allowed on either side, had to be withdrawn in deference to the Seim's objection. There was some mistake or misunderstanding about the revenue, which lent force to the Seim's objection. In any case, it was determined that we could not impose preventive measures on him, but, leaving him free within his territory, must protect ourselves as best we could upon our own side of the frontier. The land there being largely marsh land, in which the communication is by boat, it is very difficult to stop illicit importation.

10. In the Jaintia Hills the political difficulty is less, but the practical difficulty of enforcing any restriction we choose to enact is the same. Successive Chief Commissioners have decided that the matter had best be left alone. ‡ The hill populations are extremely impatient of any form of taxation and less than thirty years ago they rose in insurrection (which rising it took some fifteen months to put down) against the imposition of a house-tax, which among other hill tribes is a familiar and regular form of tax. Local officers consider that the imposition of a tax directed against their national habit of drinking would be attended with similar danger.

‡ The Revd. Mr. Jerman Jones, who has laboured for very many years in these hills as a missionary, writes as follows (June 28th, 1889):—

"I may safely say, as far as I know and as far as my experience goes, that drunkenness is not increasing among them. There may be isolated villages here and there where the people appear to drink more and perhaps do drink more than formerly, but, taking the hills altogether, I do not believe there is any increase in the quantity of drink consumed."

11. In dealing with the question of liquor drinking in the Assam Valley we have therefore first of all to remember that geographically the country consists of a long valley, bordered and partly dwelt in by tribes with whom the practice of drinking is hereditary, and who are accustomed in every house to brew and in some cases to distil liquor for their own consumption, and with whose habits in this respect we cannot interfere. Now, it may be said that hardly any point in the Assam Valley is more than twenty miles from either the liquor drinking races of the north or those of the south. Moreover, it is not as if the Assamese and Bengalis who colonise the valley never came into contact with the other races; on the contrary, these other races have villages scattered through the plains, and the Kacharis, the Miris, the Mikirs, and in Sibsagar and Dibrugarh also the Nagas, come down to the tea-gardens to earn money by labour. They bring their habits with them, though our arrangements prevent their indulging them so freely as in their own lands, and they spread, among the residents of the plains, a familiarity with the habit of drinking and with the methods of brewing and distilling the liquor wherewith to gratify it. Nor do they find unwilling pupils. The population of the plains, at least the part of it which is mainly affected by liquor laws, are the tea-garden coolies, who are drawn from the liquor-drinking races of Bengal, and very largely from the Sonthals, to whom the habit of liquor manufacture and drinking is almost as familiar as to the hill races of Assam.

12. Now let us look for a moment at the means we have of controlling and restricting the manufacture and use of liquor among the population, that is, the means we have of enforcing any prohibition that we may choose to issue.

First of all, to what extent may the country itself be considered open or accessible? The following are the statistics (in thousands of acres) :—

District.	Settled and cultivated.	Forest and uncultivated.
Goalpara (a)	72	938
Kamrup	688	1,635
Darrang	362	1,826
Nowgong	318	1,767
Sibsagar	609	1,217
Lakhimpur	279	2,104
TOTAL	2,328	9,487

(a) Excluding the permanently-settled portion.

In short, about four-fifths of the area is covered either with tree or with grass jungle. And this jungle is not confined to one part of the district, but is scattered all through it. The cultivation, in short, is in patches, reclaimed here and there from jungle (and often falling back into it), and, except in some parts of Kamrup, none of it is really far from jungle.

13. Moreover, the Assam village is not, like the village in Bengal or in northern India, an aggregation of houses in a single part of the village area, where every man lives within hail of his neighbour. The Assamese loves to bury himself in the privacy of his own domain, and his house is separated from his neighbours by a belt of trees or of bushes. It remains to note that, according to the Census of 1881, the average number of houses to the square mile is 18, and of persons 105.

14. These, therefore, are the circumstances with which we have to deal,—a sparse population scattered over a country of which four-fifths is jungle, in which every villager surrounds his house with high vegetation, and has nowhere very far to go if he wants to hide himself away altogether from human sight. The drinking classes among them, familiar with the methods of brewing and distilling, continually possessing the materials at hand, and nowhere more than twenty miles distant from places where every householder has for ages brewed or distilled his own liquor and consumed it as regularly as he eats his food. Where is the means under such circumstances of prohibiting or even restraining any man who wants to drink? It seems to me that the most efficient preventive service in the world would find it difficult to attain any success; and unfortunately we have hardly any expectation of finding any but a most inefficient service. We can under present circumstances use the police only, that is to say, looking to the number of policemen available for district duties, one man for every thirty or forty square miles: and as the higher officers of the police belong to a large extent to foreign races, the force is less efficient on this account.

15. It follows from all this that it is hopeless to establish in the Assam Valley districts any system of excise administration which in any degree depends upon our ability to prevent or detect illicit distillation. If people want to obtain spirits, they can do so either by getting smuggled spirit from the hills, or by brewing and distilling for themselves by methods with which they are quite familiar, and which are very cheaply and easily available.

16. We had an illustration of this in Sibsagar in 1887. The Deputy Commissioner met combination among the vendors by refusing altogether to let any shops for country spirit, and in lieu of the ordinary arrangements gave two farmers a monopoly of sale, restricting them to imported rum. This did not suit the taste of the people, and they immediately began illicitly to manufacture and sell *pachwai*, and, through the instrumentality of the license-holders, several cases were brought forward, and punishments inflicted. Then, as we afterwards came to learn, the license-holders themselves began to illicitly distil and sell country spirits, under cover of their license for rum, and as the illicit distillation took place in remote and concealed places, it was not brought to light until the year was over for which the license had been given.

17. I have been dealing hitherto mainly with the districts of the Brahmaputra Valley, but the same description applies to some parts at least of the district of Cachar, which lies in the valley of the Surma, south of the last mentioned range of hills. Cachar is described in the *Imperial Gazetteer* as shut in on three sides by lofty ranges of hills, and as itself composed of lower hills, with fertile valleys between. There is, however, a considerable area in the centre of the district which may be regarded as completely opened out and brought under cultivation. This area is the principal area of tea-gardens, and in fact more than a fifth of the whole population of the district are coolies imported from Bengal for the tea-gardens.

18. The district of Sylhet is quite different in character from Cachar, and the difficulties it presents are of a different nature, being mostly difficulties of communication. During the rains a great part of the district is under water.

19. The result of all these considerations is that over nearly the whole of Assam only one method of taxing liquor is open to us, *viz.*, that of licensing individual shopkeepers to distil and sell country spirits at specified places. We cannot afford even to impose any restrictions upon their distillation, such as by limiting the size of stills or the hours when they may be used. The latter restriction we have no means of enforcing, and the former can be easily evaded by setting up a still in some adjacent jungle. It is the selling, and not the distillation, which must for the most part take place in public and can therefore be subjected to control; and our principal means of preventing illicit sale is to make it the licensee's interest that no sale shall take place besides that in respect of which he has paid a fee to us.

20. Personally, I hold most strongly to the view that the system of a still-head duty per gallon is the only satisfactory method of excise administration, and that no other system can give us a satisfactory control over spirit manufacture and spirit consumption. But the result of such information as I have been able to gather from officers who have dealt with the problem in Assam and from a perusal of past records, and especially of a recent discussion on this very point, which Mr. Fitzpatrick submitted to the Government of India with his letter of 13th November 1888, is to show that the circumstances of Assam are such that the first conditions of such a system, *viz.*, the possibility of preventing illicit distillation, does not exist. The only area where a central distillery system seems to have any chance of success seems to be the central portion of Cachar, and the success of the system there would largely depend upon the possibility of keeping outside the central distillery area the spirit distilled under the outstill system all around it.

21. On the other hand, the outstill system does not appear in Assam to be chargeable with some of the faults which are ordinarily expected to spring from it, such as the cheapening of liquor and the spreading of drinking habits, through its being made directly the interest of the licensee to sell as much liquor as he can. In a Note prepared for me by Mr. Lyall, of which copy is appended, he reviews the actual prices at which liquor is sold, and shows that in the Assam Valley, so far as retail price goes, we obtain even better results than are produced by the much more perfect systems of Madras and Bombay. For this there is probably more than one reason. In the first place, the upset price at which the licenses are fixed is sufficiently high to establish a considerable rate of taxation per gallon of consumption, and, the drinking classes being limited, the licensee has not much opportunity of making up for a reduction of price by an extension of sale. The drinking classes are mainly the imported labourers, as the natives of the country, apart from the special races already mentioned, take to opium and not to spirit as their method of self-indulgence. Again, the materials used for spirit (*gur* or *molasses*) are all imported from a distance, and are therefore dear, in fact it is largely to this cause that we may attribute the fact that illicit distillation is not rampant in the Province and that we get any revenue at all. The drinking classes, being mostly foreigners, prefer the molasses spirit (which they cannot themselves procure the means of manufacturing) to the rice spirit (which they can, if they choose, manufacture without much chance of detection); and for this reason they are obliged to have recourse to our licensed shops for the spirits they want, and to give us the means of imposing a fair taxation upon their liquor.

22. Mr. Lyall's statistics do not include the Surma Valley, where, according to the information collected in 1887 and 1888, the price of spirits ranges much lower, and where, in my opinion the same success in the regulation of spirit-vend cannot be claimed as in the Assam Valley. The Commissioner of Excise reported in September 1888 that in the Surma Valley the price of country-spirit is gradually becoming lower, and in Sylhet in the last year it has fallen as low as two annas, and he attributed this in part to rice-spirit being introduced in place of gur spirit. The spirit is certainly very weak; but still the lowness of the price indicates that some remedy is required. The average area per shop in Cachar is only about one-eighth of that which is usual in the Assam Valley. The ratio of shops to labour population does not differ much in the two valleys, being about one shop to every 1,200 or 1,500 labourers, but the labour population is much more closely packed in Cachar than in the Assam Valley, and, reckoning their drinking propensities at the same standard, they should not require the same number of shops.

23. It is no doubt one fault of the outstill system that it leaves us to a great extent without information relating to consumption, and that we are therefore the less able to regulate our revenue-demand in such a way as to control it. An attempt to overcome this difficulty was made in orders issued by the Chief Commissioner on 22nd February 1887 (Circular No. 8), directing the attention of officers, when inspecting distilling-shops, to certain points of information which it was considered would lead to trustworthy conclusions as to the amount of distillation and of sales. Shop-keepers are obliged to keep accounts, but there is too much reason to think that they are systematically fudged. A fair beginning has been made in the collection of information of the kind required, but it is only in some places that the results can be pronounced satisfactory, as some of the officers evidently have too little knowledge of the subject to apply any proper test to the information presented by the shop-keepers. *The amount of consumption, the burden of taxation, the statistics of the drinking classes and of their habits and customs,—all these are subjects on which it is extremely desirable that we should have more information.

* Hydrometers have only just been supplied in Assam, and all information gathered until recently was quite irrespective of the strength of the liquor.

24. The despatch of the Secretary of State of 19th April 1888 called the attention of the Chief Commissioner to the question of the outstill system generally, and was replied to in the letter, already quoted, of 13th November 1888. But the Chief Commissioner had already been considering whether it was possible to adopt in Assam those measures of restrictions which had been proposed by the Excise Commission in Bengal, and afterwards by Mr. Westmacott in his investigations in the districts near Calcutta. His general conclusion was that some of the restrictions (such as limiting the size of stills and fermenting vats, and the fixing of a minimum retail price) could not be carried out in Assam, and that, with a view to the important matter of fixing a high upset price, it was necessary to continue to collect information of the kind I have indicated in the last paragraph. By this means alone can we hope to subject the consumption to a restrictive rate of duty.

25. The subject of location of shops, which arises in connection with the enquiries made in Bengal, raises what in Assam is one of the most important questions of excise administration.

26. I have already said that the drinking population consists mostly of garden coolies. The managers of gardens are naturally anxious to prevent their coolies indulging in liquor, but so far as we have had to deal with them, they are divided into two classes. There are those who see in the liquor shop a means of indulgence which they rashly assume would not exist if the liquor shop was not there, and who therefore denounce the liquor shop as the *fons et origo mali*. And there are those who adopt the view, which guides the Government policy, that the custom and habit of liquor-drinking exists, and will exist, whether there are liquor shops or not, and, accepting the liquor shop as a necessary evil, would rather have it near their gardens, where it can be controlled, than far away.

27. Tea planters have for many years imported from 10,000 to 15,000 gallons of rum for issue to their coolies, but, as they issue it rather by way of reward than upon actual payment in cash, their issue of it is held not to be within the restrictions of the Excise Act. The Chief Commissioner, examining the matter in 1880, considered that the practice involved a direct loss of revenue, that is, the coolies were enabled to get drink which bore none of the tax paid by licensees of shops. Shops in fact were at that time extremely few, and the revenue very small, whereas it was considered that there was certainly a considerable amount of drinking.

28. The following extract from Chief Commissioner's letter No. 2096, of 3rd November 1880, shows the policy then adopted :—

"All coolies from the Sonthal and Chota Nagpur districts, from Behar, and the North-Western Provinces are of a class that habitually consume either spirits or fermented liquor; the Assamese, as a rule, consume

opium, and, as shown above, it was an object with Colonel Keatinge, if possible, to displace opium by country liquor. Cacharese and Mikirs, who form a considerable proportion of the population, consume both fermented and distilled liquor. The process of preparing either fermented or distilled liquor is very easily carried on on a small scale in the people's own houses, and, though the preparation of fermented liquor for home consumption has hitherto not been forbidden, the Chief Commissioner has learnt that the manufacture is largely carried on, especially in coolie-lines of tea-gardens, for sale, which is forbidden, and that distillation, which is of course forbidden, is also carried on. So long as coolies cannot get liquor from licensed shops, so long is it certain that they will obtain it illicitly, and, while the demand for further facilities in obtaining liquor was unmistakeable, the Chief Commissioner saw no reason why alone of all the classes of Her Majesty's subjects the tea-coolie and Assamese ryot should be exempted from paying the excise revenue on the liquor he consumes. Recognising, however, the justice of the planters' complaints as to the necessity of controlling the supply of liquor to their coolies, Sir Steuart Bayley specially directed that planters should be given opportunities or purchasing the shops in their own neighbourhood.

"The objection which the planters have to their coolies leaving the garden and drinking at a neighbouring shop is most natural, and has the Chief Commissioner's sympathy. He would far prefer that the planters should take out selling licenses, and let the coolies fully supply their wants from their own rum stores; but they do not care to do this, nor would the price probably suit the coolies. But the Chief Commissioner does not think that, while over the whole of India an excise system is in force, which professes merely to arrange that purchasers should be free to buy the liquor they want, provided only it pays the excise duty, the Assam tea-coolie should be an exception to the rule. The supply has certainly not been forced in advance of the demand; on the contrary, it has lagged greatly behind it, and, except by giving planters special facilities for controlling the vend of taxed country spirits, the Chief Commissioner does not see how, consistently with the ordinary principles of excise administration, the demands for the protection of the coolie from drunkenness can be met.

"It is, however, possible to give the planter a better opportunity of control than he has hitherto had, and it is certainly possible to place the shops where, without being entirely out of reach of the consuming class, they will not, as when placed at the entrance to a tea-garden, be a daily and hourly temptation to the coolie."

29. The directions given were that a strict control should be kept over the shops, that if drunkenness or violence occurred the shops should be closed, and the planter allowed an opportunity of taking over the lease without any enhancement of license-fee. Also that, to prevent the planter being ousted by being overbid at the yearly auctions, the Chief Commissioner was willing as an experiment to forego the expected increment of revenue, and settle the shops with the planters at the same rent as last year.

30. The planters did not come forward, as the Chief Commissioner hoped they would. The Deputy Commissioner of the district chiefly concerned reported as follows:—

"The planters have had the opportunity of purchasing the shops, and thereby obtaining entire control over them if they wished; they have not availed themselves of this,—neither from the replies received are they now willing to take advantage of the concession offered in the Secretary's letter under reply.

"I have now carefully gone through the list of liquor shops for the sale of country spirits in the district, and better sites than those now existing cannot be selected. The shops should of course be placed where there is a demand: if a different course was adopted, and a shop was at a distance, the result would be the shop would fetch nothing at auction, and coolies would distil for themselves."

The Deputy Commissioner of Nowgong made a reference to eight planters in his district Of these, two wanted the shops to be established near their gardens, and were willing to undertake the management of them. Three objected to shops being near their gardens, and the rest had no complaint to make regarding the liquor shops in their neighbourhood.

31. Another proposal was examined, namely, that of giving the managers license to issue rum to their coolies upon payment of a fee per head, but this came to nothing.

32. Finally, the matter was dropped upon receipt of the following report from the Commissioner (3rd June 1882):—

"From enquiries made during my recent tour, it is quite certain that planters do not wish to have the control of the liquor shops. I find also that by far the greater number of them have no complaints to make against the existence of these shops, and the few who complain do not offer to assist Government in controlling them, but ask for their total abolition. Under the circumstances stated, I do not think the Government is called upon to accede to this request, and thereby sacrifice a legitimate source of revenue.

"In explanation of the delay which has occurred in replying to your letter, I should state that the subject was not one upon which I could venture to express an opinion until after the close of my recent tour, during which I had several opportunities of discussing the subject with planters and district officers."

33. Similar information came from some of the Deputy Commissioners. The matter therefore dropped, and it was assumed, apparently with reason, that the planters acquiesced in the decision of the Government to tax the liquor consumed by the coolies, and that, as they were unwilling to undertake any active part themselves, they had no objection to raise to the system of licensed shops for distilled liquors.

34. It seems, however, to be agreed that a large amount of illicit brewing still goes on on the tea estates, and the following letter by the Deputy Commissioner of Sibsagar, dated the 9th November 1888, shows the difference of opinion among managers on matters relating to it:—

"It is practically impossible to carry out any orders limiting the quantity of *pachwai* that may be manufactured. Whether the limit be 4 seers or 12 seers, is, I think, immaterial in the case of garden coolies. Discovery, except on the part of the manager, is next to impossible. The orders issued by Government reducing

the quantity from 12 seers to 4 quart bottles do not seem to have produced any difference. Thus, the Superintendent of the Assam Company writes—

"'The consumption of home-manufactured *laopani* has not been in any way affected because a check on it cannot well be instituted without giving too free a license to the only executive machinery available for the duty and opening a door to corruption and other evil practices, which would cause more evil than that which it is intended to check.'

"It is reported by some managers that villagers, Assamese, but chiefly Noras (*i.e.*, Siamese * settlers) make *laopani* and sell it in gardens. No doubt a good deal of *laopani* is sold illicitly, but detection is most difficult so long as home consumption, limited or unlimited, is permitted. Most managers will agree that their coolies do not limit themselves to the Government maximum of four quarts. The temptation to brew an excess quantity for sale while making four quarts for one's self is irresistible.

* Qy. Shans?

"It seems to be generally admitted that the effect from *laopani* on the consumer is less disastrous than that of country spirits as now manufactured. Consequently, almost all managers would be strongly opposed to the reduction of the quantity now allowed, *viz.*, four quarts, and still more so, of course, to the total prohibition of all manufacture, many would prefer to see an increase of the maximum quantity allowed.

"The evil results of drinking country spirits are according to most managers very disastrous:—'They set the brain on fire.' They render a coolie unfit to work for some days, they produce a sort of madness and delirium, &c., &c., &c. But, on the other hand, I give a description of the results of *laopani* as furnished by the Superintendent of the Singlo Tea Company. He writes as follows:—

"'The consumption of *laopani* is very great indeed on the gardens of this Company, almost every coolie having a *kalsi* of it in his house, either in course of preparation or ready for consumption. I consider the present system of allowing coolies to manufacture and drink this vile compound pernicious in the extreme, being I firmly believe the cause and foundation of all bowel-complaints, and often cholera; as a proof of this, I may mention that I have found *laopani* in coolies' houses in a state of putrefaction, and I have known a fine strong healthy young coolie die of cholera in a few hours, after having indulged in *laopani* the night before.

"The reason this *laopani* is injurious to health is, I feel convinced, in the first instance, owing to the yeast which is used being at times simply rotten. This yeast, which is made up in small cakes, can only be procured in the Miri villages, where, in places, the water-supply is anything but good.

"'The use of this yeast, or '*dewai*,' as the natives call it, I consider the first cause of mischief, and, even admitting that the yeast is sound and free from the germs of other impurities, the next trouble arises from the coolie allowing the fermentation of the rice to go too far, either through ignorance or carelessness, when putrefaction sets in, and the poor creature is simply poisoned, which takes the form of diarrhœa and dysentery, or in severe cases, all the symptoms of cholera are produced with fatal results. I would strongly recommend that the manufacture of all *laopani* on tea-gardens be prohibited, and the sale of this yeast, or '*dewai*,' by the Miris be stopped at once, and that all gardens be allowed to open a sort of canteen at certain hours of the day for the sale of rum in small quantities to their coolies. By this means, the consumption of liquor would be under proper control, and the coolies would be sure of getting good sound liquor at cost price, instead of the frightful compound they are driven to drink at present.'"

35. The following are the orders in force in this Province regarding the location of shops:—

"You do not, however, propose any alternative scheme, and your views could apparently be met only by entirely withholding licenses; a measure which could, as has been constantly made manifest, only result in a great increase of illicit distillation.

"The primary object to be kept in view is not the increase of abkari revenue, but to avoid encouraging the illicit manufacture and consumption of liquor, by regulating the number of licensed shops in accordance with the demand, and by keeping these shops under vigilant control: to effect this is surely not beyond the power of an energetic district officer. There still remains the objection naturally made by the planters to having shops placed so close to their gardens as to be a source of daily and hourly temptation to their coolies, and from this point of view the Chief Commissioner thinks that the increase in the number of shops last year from eleven to twenty-six was unduly sudden, and that you were insufficiently instructed in regard to the selection of localities for the shops. It was no doubt necessary, in accordance with the Chief Commissioner's desire, to give planters an opportunity of obtaining entire control over these shops, to place them at such convenient distances from the tea-gardens as would permi- the planters to exercise this control; but you should have been warned at the same time against putting them in such immediate proximity to the gardens as to be an ever present temptation to the coolie.

"When, therefore, you have revised your list of shops and fixed on the localities where licenses are to be granted, you should, in the case of such shops as are mainly for the convenience of garden coolies, and are not situated in large bazars, place yourself in communication with the managers whose coolies are likely to supply themselves from those shops. You should explain what the objects of the Administration are, and that in order to give the planters full control over the shops, you will give to any one of them who may be willing to undertake the control of the shop, a license at the price received for it last year (this, however, can be altered by you in case of necessity), and that during the year no fresh shops will be licensed. It will then be fully within the power of the planter, through the shopkeeper he may nominate, to prevent his coolies getting more liquor than is good for them, or getting it at inconvenient hours or of deleterious quality."

36. These orders were circulated to all Deputy Commissioners in the Assam Valley* in 1880 and since then no complaints from the planting community have reached the Chief Commissioner, with the exception of one made in 1886. This was received from Finlay, Muir, and Company, who wished the Chief Commissioner to close two shops near their Jafflong garden in Sylhet. This garden lies close under the Khasi and Jaintia Hills, whence, as above explained, a liberal supply of illicit liquor is smuggled into Sylhet, and several of the Jafflong tea-garden coolies had been convicted of obtaining liquor illicity. The Chief Commissioner did not see

* They do not appear to have been sent to Sylhet and Cachar.

his way to closing the shops, as it appeared clear that the closing of them would not stop the consumption of liquor.

37. Occasional complaints made to Deputy Commissioners have been referred to in the annual reports; but Mr. Fitzpatrick writes that "though he has twice travelled through the tea districts, constantly meeting large numbers of managers by special appointment or by accident, and discussing their affairs with them at great length, not one single representation has been made to him on the subject; indeed, the only complaint he has seen, regarding the location of a shop, from a garden manager was one of a gentleman who objected to the liquor shop being removed too great a distance from his garden.

38. Finlay, Muir, and Company, however, recently took steps to bring the matter before the Secretary of State directly, and caused to be laid before him five letters* (of which four were from Assam) complaining of the excise system. The subject was referred to the Government of India by the Secretary of State, and the Government of India has called for a report from the Chief Commissioner (Financial Department No. 1248, dated 9th March 1889).

* These letters were all sent in reply to a circular issued by Finlay, Muir, & Co. It would have been more useful for our purposes if Finlay, Muir, & Co. had sent all the information they collected instead of selecting out of all the replies they got the four only which served a particular purpose.

39. Mr. Fitzpatrick's first step was to ask the gentlemen who had written these letters for particulars which would enable him to trace the facts to which they alluded. The replies which we have received show beyond a doubt that the statements about shops being forced on gardens against the protests of the planters,† and some of the other facts brought forward, are devoid of foundation. The planters nearly all admit that they have not protested, and have little or no knowledge of any protest being made. They attribute this to their belief, well or ill founded, that protest would be of no avail, but it is evident that most of those from whom replies were received dislike the existing excise system, and attribute to it a great deal of drunkenness among the coolies.‡

† One of the letters submitted to the Secretary of State was from Mr. G. Fitzgerald, who said; "Planters have protested over and over again against their erection, but without effect. In fact, I know of a case in which Government tried to force a shop on to land actually belonging to the garden, and it was only after a long fight that the manager won the day."

When asked for particulars by Mr. Fitzpatrick, Mr. Fitzgerald wrote—"The planter to whom I wrote for particulars has not supplied me with them, but I do not think I am violating any confidence by stating that it occurred on the Nagagoolie garden of the Upper Assam Company."

The particulars of the Nagagoolie case were really as follow:—As tea-garden lands abut immediately on the public road for a considerable length, a shop established in the district could not be set up anywhere except on garden land. The manager of the garden, taking advantage of this position, demanded from the shopkeeper a rent of R50 a month, about a hundred times the letting value of the land. As this was practically an appropriation of excise revenue, the Deputy Commissioner proposed to take up land under the Land Acquisition Act in order to get land for the shop. The manager raised strong objections to this, and the proposal had to be abandoned because it was found that a former Deputy Commissioner had given to the manager a promise that we would not give the shopkeeper any other site. The facts therefore are that the manager did not only not object to the shop being in his land, but actually interfered to prevent its being taken elsewhere.

‡ On the other hand I hear that at a planter's meeting held at Tezpur, the present system was declared to be the best available.

40. The opinion I gather from reading the past history of the matter is that, from the fact of the planters not coming forward with complaints, we have too easily assumed that the policy laid down in 1880 had been sufficiently carried out, and that no occasion for further restriction had arisen. On the other hand, the planters have too often accepted as inevitable a state of things which, if they had only brought it to notice, and would give some assistance in putting it right, they would have found the officers of Government quite willing to remedy. It is only by co-operation between the managers and the officers of Government that the evils they allege can be remedied, and it was upon this principle that the Chief Commissioner's orders of 1880 were based. The establishment of the shops was justified upon the ground that the coolies must have liquor and will get it illicitly if they do not obtain it by lawful means. Our hope was that the planters would undertake the control of the shops; but that hope was entirely disappointed, and they apparently would have nothing to do with the shops and, if their present complaints are correct, they will not even do anything to prevent their coolies indulging in excess in the licensed shops.

41. Even supposing the state of things is what the planters represent, I do not think we can accept for the Government the entire responsibility for it. It arises at least in part from the fact that the planters remain with their hands folded, and will do nothing either towards the prevention of illicit liquor or the regulation of the traffic in licit liquor. I am afraid that some of them knowingly permit illicit manufacture to go on in their gardens, from a belief that the liquor so prepared is not so harmful as that obtained from the shops. I think the solution of the difficulty must be in the establishment, in co-operation with the planter, of some *modus vivendi*, based on the fact that the coolies require, and will by some means or other obtain, a certain amount of liquor, and that the arrangements of the Government and of the planters should be combined to ensure that the liquor they get will pay its proper tax, and will not be excessive. Mere denunciations of the iniquity of grog-shops are no advance towards the solution of the practical difficulty.

42. A circular has been issued by the Chief Commissioner (25th June 1889), based on this policy, calling on district officers for full information relating to the matters of which the planters have complained, and directing them to consider, in communication with the planters, what the best remedies are to be applied to any evils they bring to notice. The circular indicates the necessity of co-operation on the planters' part, if any success is to be obtained in the regulation of the sale of spirits.

43. The Government of India, in letter No. 1248, dated the 9th March 1889, forwarding copy of a despatch to the Secretary of State on the subject of the outstill system generally, directed the Chief Commissioner to arrange for a careful and exhaustive enquiry into the facts connected with the excise administration of Assam. Mr. Fitzpatrick has left on record his recommendation that Mr. Driberg should be placed on special duty during next cold weather for the purpose of taking up the enquiry. The enquiry will necessarily cover the whole ground which has been touched upon in this Note, both the ascertainment of the facts, and the solution of the difficulties. My object in this Note has been to explain in what state matters stand in this Province, and thus to indicate generally the matters to which the special enquiry which it is intended to initiate should mainly be directed. The principles of excise administration have been fully laid down in several recent letters and despatches, and may be described as generally accepted and recognized; and we also possess, both in the enclosures to these letters and despatches and in several recent reports, the experience of the several Local Governments, some of which at least bear upon the questions that have to be solved in Assam:—

Despatches by Secretary of State:—

Revenue,	No. 28,	dated	19th	April	1888.
"	" 13,	"	31st	January	1889.
"	" 38,	"	28th	March	1889.
"	" 52,	"	16th	May	1889,

(with F. D. No. 3392, dated 3rd July 1889).

Despatches of Government of India to Secretary of State:—

No.	166,	dated	25th	June	1887.
"	55,	"	19th	February	1889.
"	157,	"	25th	May	1889, (with F. D. No. 3686, dated 18th July 1889)

Mr. Westmacott's report to the Government of Bengal on the Excise Administration in the districts near Calcutta.

Mr. Buckland's report to the Government of Bengal on the Madras and Bombay systems of excise.

44. There is another point that should be taken up in connection with this enquiry, *viz.*, are we doing wisely in attempting to do entirely without any district establishment? I am doubtful of it. We have a good deal more to do than can be left to the operation of the principle that the licensed vendors' interests are the same as ours. They are so only in respect of the supervision of illicit traffic: where the question of the control of licit traffic arises, their interests are too often opposed to ours. The want of precise information on matters which bear upon that control has been much felt in the past, and the vagueness, and in some cases the manifest inaccuracy, of the information gathered under the orders contained in the Circular of February 1887, show that if such enquiries are to be useful, the officer who makes them must have a better knowledge of the subject than has been displayed in many of the inspection reports. In one or two cases the inspecting officer has gone behind the information which the shopkeeper placed before him, and has given an independent estimate of the liquor consumption; but in most cases the report is that the shopkeepers' accounts (which we *know* are systematically fudged) say so-and-so, and "there is no means of testing the information." A subordinate establishment employed mainly on land-revenue duties we cannot expect to be sufficiently expert in matters of excise to give us very valuable information, and besides this each Sub-Deputy Collector or Tahsildár has his own special area only, and is not in a position to gather comparative information. If we had two men of the Sub-Deputy Collector class for the Assam Valley and one for the Surma Valley employed on nothing else but continual inspection of shops and gathering of information about consumption and the consuming classes (both licit and illicit) and keeping themselves and the Deputy Commissioners informed about excise subjects generally, I feel sure that the Deputy Commissioners would feel much surer of their ground, and could manage the excise of their districts with greater confidence as to the social effects of it than at present.

45. In the outstill system one point of great importance is the settlement of a definite policy in the fixing of upset prices, and in my opinion no satisfactory policy can be adopted which is not based in some way on fairly good estimates of the actual consumption. The

Board of Revenue's letter, pages 24 and 25 of the enclosures to despatch of 19th February 1889, shows how this has been attempted in Bengal, and it should be attempted in the same way in Assam. The hitherto-adopted rule of taking the average of the three previous years assumes, what may be quite untrue, and what is certainly untrue in Cachar and Sylhet, that the liquor sold already bears sufficient tax; our object should be to fix the prices so that each gallon consumed must pay a tax of at least R1 or R2, or whatever sum we choose to fix (an amount which, once being fixed, can be afterwards gradually increased). In a note of Mr. Lyall's which I append, he aims rather at basing the upset price on the principle of appropriating as much of the vendor's profits as possible. But this principle seems to me to be a subsidiary one only. We do not grudge the vendor a reasonable profit, but if he is selling at too low a price, then, whether his profits be great or small, we are bound to interfere, and by raising the standard of fees, to make him also raise the standard of price. It is also a necessary condition that all shops in a district must be, as far as possible, subjected to the same standard of taxation, in order that each shopkeeper may be secured against undue competition by a cheaper liquor sold by his neighbour. We cannot expect a fair bid for one shop unless the bidder has some confidence that the adjacent shops will not be let at prices which may upset the calculations on which his own bid is based.

46. The question of fixing a minimum permissible sale price is one that has been discussed both in Assam and elsewhere (*see* paragraph 24). The argument against such a rule *viz.*, that no power on earth can really prevent its evasion, is valid so far as it goes, but I think that the rule nevertheless has its use. A shopkeeper who pays a tax equal to, say, R2 a gallon, has to fix his prices at a standard sufficient to cover this tax; and, having done so, a small reduction of price is probably an impossibility, as the increase in consumption which he can expect from it is too small to make up for the loss. But it is conceivable that a bolder policy, and a very considerable reduction in price, may so increase the consumption as to make the trade, on the whole, a more profitable one to him. The fixing of a minimum retail price would, it seems to me, go a long way towards preventing a vendor adopting a plan of this kind, not because it would be impossible for him to sell, now and again, below the fixed price, but because he dare not, in face of such a rule, adopt a policy which can bring success only if the rule is systematically defied.

47. The settling of the location of shops upon the principles laid down in the orders quoted in paragraph 28 above, and the fixing of their prices upon the principles here indicated, seem to me to be the chief means at our disposal of exercising a control over the outstill system in this Province. Even though planters refuse to take any active part in the control of the supply of liquor, they have special facilities for getting information which would be of use to the district authorities in exercising their control, and they might perhaps be induced more than at present seems to be the case to give the district authorities the benefit of their information, especially if we had, as I think we should have, more systematic and constant means of gathering such information.

J. WESTLAND.

August 1889.

No. 3858, dated Shillong, the 21st October 1889.

From—F. C. DAUKES, Esq., C.S., Offg. Secretary to the Chief Commissioner of Assam,

To—The Secretary to the Government of India, DEPT. OF FINANCE AND COMMERCE.

YOUR letter No. 1248 of 9th March last forwarded for enquiry and report five letters written by tea-planters in reply to a circular issued by Finlay, Muir & Co., in which complaint was made of the way in which outstills and liquor shops have been opened, sometimes in spite of the planters' protests, close to or upon tea-gardens, and allegations were made that the facilities for drinking, the evil of drunkenness among tea-garden coolies, and the drink revenue, have all increased greatly during the last few years (paragraph 1 of Secretary of State's Despatch No. 13 of 31st January 1889). As the despatch just quoted immediately proceeds to point out, the last statement as to the drink revenue of Assam is contrary to fact; but on the other matters, and on the question of excise management generally, the Chief Commissioner was directed to make a careful and exhaustive enquiry, and to report the results. Arrangements have been made for this enquiry, and it will cover the whole ground of excise administration in Assam, but, as it cannot be entered upon till the cold weather, some delay must occur in reporting its results.

2. The Chief Commissioner, however, took immediate steps to make enquiries regarding the allegations contained in the letters of tea-planters above referred to. As attention was again drawn to the subject in your letter of 9th July 1889, in which, enclosing a copy of the debate which took place in the House of Commons on 30th April last, you requested the

Chief Commissioner to submit any remarks he might desire to make on the statements therein made, the Chief Commissioner desires me to submit at once the result of the enquiries so far as they have gone.

The statements in question, so far as they affect the Province of Assam, are contained in extracts read by Mr. S. Smith, from two of the letters (*viz.*, those signed by Mr. Henderson and Mr. Fitzgerald) with regard to which the Chief Commissioner had been making enquiry. They amount to the assertion that Government is fostering drinking habits by opening liquor shops in the vicinity of tea-gardens; that the planters are opposed to this action, and protest against it; but that no heed is given to their remonstrances.

3. I am first of all to refer to paragraphs 25 to 33 of the Chief Commissioner's Note submitted with my letter of 31st August last, No. 2984. In these paragraphs Mr. Westland gives an account of an attempt which was made in 1879 and subsequent years to enlist the active aid of tea-planters in the control of spirit shops, and the manner in which that attempt broke down. Mr. Westland certainly would not attribute to the planters any lukewarmness in the matter; they may very reasonably have considered that the functions expected of them lay outside their business; but the action of the Administration and the instructions which it issued on the subject, and which are quoted in paragraph 3 of the Note referred to, will at least show that it was anxious to consult the planters' interests and convenience in the details of excise management.

4. It is hardly germane to the subject of this letter to reply to those who would argue that the business of the Government is to put down spirit shops altogether. Mr. Westland has in his Note above mentioned shown that such a policy would in Assam at least be quite ineffectual in stopping drinking, and he will in this letter produce ample evidence that most of the tea-planters also are of this way of thinking. Mr. Westland will, therefore, abstain from defending the conclusions of his predecessors that their duty was, not to abolish or shut up the shops, but to regulate them so as to make drinking as little of an evil as possible, and the instructions which have just been quoted show at least that it has not been the policy of the Administration to neglect the interests or the wishes of the planting community.

5. The first question, therefore, is what amount of truth there is in the statement that the actual management of the Excise Department has been carried on in such a way as to call forth remonstrances from the planters, which the Government has habitually neglected.

On this point, I am first of all to quote paragraphs 3 and 4 of the Chief Commissioner's Circular No. 54, dated the 25th June last :—

"3. During the years 1881-82, a considerable amount of correspondence took place regarding the second of the remedies above mentioned, from which it would appear that the planters availed themselves of that remedy only to a very limited extent, and on the 3rd of June 1882, the Commissioner, Assam Valley Districts, in his letter No. 165 E., to the Secretary to the Chief Commissioner, wrote that 'by far the greater number of them (the planters) have no complaint to make against the existence of those shops, and the few who complain do not offer to assist the Government in controlling them, but ask for their total abolition.'

"4. Since that time no complaints from the planting community on this subject have been submitted to the Local Administration with the exception of one in 1886, from Messrs. Finlay, Muir & Co. respecting the Jaflang garden, and the only references to it are to be found in the Annual Excise Reports and the Resolutions recorded thereon. In the Report for 1882-83, paragraph 14, it was stated that tea-planters in Cachar strongly opposed the erection of shops near their gardens, but would not avail themselves of the opportunity afforded them of taking the licenses, and in paragraph 11 of the Chief Commissioner's Resolution it was observed that it was impossible to abolish the shops, and that 'the only course which under the circumstances can be adopted is not to locate the shops so near to the garden coolie-lines as to offer a distinct temptation to the coolie to go to them when he would not go there if the shops were located a mile or two miles from the lines.'

"From paragraph 17 of the Report for 1883-84, it would appear that the complaints from Cachar continued, and were, in the Deputy Commissioner's opinion, not without foundation. After that, except for a statement in paragraph 24 of the Report for 1885-86, that complaints were 'general in Lakhimpur,' complaints of this sort would seem to have diminished. There are none referred to in the Report for 1886-87, and during the 18 months Mr. Fitzpatrick has been here, though he has twice travelled through the tea districts, constantly meeting large numbers of managers by special appointment or by accident, and discussing their affairs with them at great length, not one single representation has been made to him on the subject; indeed, the only complaint he has seen regarding the location of a shop from a garden manager was one of a gentleman who objected to the liquor shop being removed too great a distance from his garden."

Mr. Fitzpatrick, just before issuing the Circular from which the above extract is taken, had addressed Mr. Fitzgerald (one of the planters quoted in Mr. S. Smith's speech), asking him to give further particulars as to the alleged ineffectual protests against the licensing of liquor shops. Mr. Fitzgerald's reply and its enclosures are annexed (Appendix A), and the conclusion to be drawn from it is, in Mr. Westland's opinion, rather that the planter's attitude is one of willing or unwilling acquiescence than of ineffectual protest. With reference to the various facts alluded to in these letters, I am to quote paragraph 8 of the Deputy Commissioner of Lakhimpur's letter of 19th October 1889 :—

"8. I will now refer to the Chief Commissioner's letter No. 2187 of the 4th July, forwarding for report

copy of Mr. Fitzgerald's letter of the 30th May and enclosures. It is these enclosures to which attention is required. (a) Mr. Goodfellow objects to the shop at Bara Hapjan, about two miles from his garden. His communication with Mr. Godfrey was verbal. This year, as I have already stated, the Bara Hapjan shop has not been leased. I refused to lease it solely because I could not get a sufficient price, and I did not wish to lease it at a low figure. (b) Jameson's nearest shop is the one at the Chubwa *hât*, about three miles from his garden There is no correspondence regarding the discussion between Mr. Strangways and the former Deputy Commissioner, and there is no shop between Hugrijan and Bahjan or within, say, five miles of either garden. (c) Mr. Peter Barry, of another Company, refers evidently to the Nagaguli case. Nagaguli belongs to the Upper Assam Tea Company, and is on the Rangagora road. This case is known to the Commissioner and Chief Commissioner. There was a country-spirit shop at Nagaguli on garden land, and a native official of the garden held the license; in 1887-88 an outsider outbid him, and then the manager objected to the shop, and refused to give a site. After some two years, on my coming here, I suggested we should drop the matter, and this was done, and there has been no shop since, though the manager offered to give a site to the 'outsider' for his shop for R25 a month. Mr. Fitzgerald himself refers to this case. (d) Mr. Alston allows that he has not written officially, and I do not think his letter calls for special remarks; it is a general complaint. (e) Here Mr. O'Brien objects to the shop near him, the Talup shop. He is one of the gentlemen I referred to earlier. I offered to remove the shop four miles away, and he said 'Don't, I would sooner it was near me.' (f) Mr. Hogarth's complaints, too, were verbal, made apparently to officers when inspecting. I have not had the opportunity of discussing the matter with him, but I am sure he would not care to have the shop removed to a distance. He talks of it being near his lines; it is in the station of Jaipur, and his lines are also close to the station. Jaipur was and still is a civil sub-divisional station with a Kaiya's bazar. (g) Mr Hannay is wrong in saying that the shops are not inspected. They are very frequently, and I have had spirits analyzed by the Government analyzer, and not found anything deleterious (h) Mr. Kirwan's letter refers to an endeavour made by a former Deputy Commissioner to have a shop near his garden, There is no correspondence. It was evidently removed to the hât one and a half miles from the garden, where it now is. (j) Mr. Gordon's letter is not important; he refers to another district. (k) Mr. Holmes is not in this district. (l) Mr. Moran lives at Khanikor, four miles south of the station, and writes about Rangagora, twenty-five miles east of the station. His letter refers to a case of 1885. (m) Dr. O'Brien's letter is unimportant. (n) Mr. Middleton is wrong; there is no shop, and has not been since I have been here, nearer to him than Jaipur, which is three miles from his lines, and he admits his coolies do not frequent that shop. There never has been, since I have been here, any wish to open a shop near Mr. Middleton's garden, and he has never protested to me, has never had occasion to do so; he is quite wrong. (o) Mr. Price's letter is not important. (p) Mr Hainworth notices a case of a licensed vendor from Barbaruah selling country-spirit in his garden; it was the Inspector of Police who heard of the matter, and detected the case, and the offender was punished. (q) Mr. Blamey never seems to have made any complaint, and (r) Mr. Jackson allows he has not, while the last three gentlemen of the printed paper, Messrs. Parker, Macnish and Watts, do not give any important information, and do not seem to have made any complaints or protests."

Mr. Westland would draw particular attention to the Nagaguli case referred to in this extract. It is the one which, in the letter submitted to the Secretary of State, was mentioned in these words—

"In fact, I know of a case in which Government tried to force a shop on land actually belonging to the garden, and it was only after a long fight that the manager won the day."

The facts are that the manager not only had no objection to a shop being there, but permitted it so long as it was leased to one of his own native officials. When the Deputy Commissioner settled the shop with another person the difficulty that arose was not by reason of the planter's disapproving of the shop, but because the lessee would not pay the rent which the planter demanded. There was no 'fight' in the matter so far as the Deputy Commissioner was concerned.

6. Before going further, I am to quote the replies given by the various Deputy Commissioners as to the protests made by planters, as Mr. Fitzpatrick, in the circular of June 25th above quoted, asked particularly for a statement upon this subject.

The Deputy Commissioner of Cachar writes thus :—

"3. The history of the country spirit shops in this district, so far as I have been able to discover, may be very briefly told. They are for the most part survivals of the days (up to March 1883), when the whole of the district used to be let to the great *shaha abkars*. These people pitched the shops in *hâts* and near gardens in places where the demand called for a supply of their wares. From time to time applications have been made for the opening of shops in new places; these were considered when the proposals for the ensuing year were framed. If any of the existing shops paid ill, or, in other words, seemed not to indicate a demand, one or other of the more promising proposals were substituted. Occasionally, a shop was moved in deference to the representations of a planter. I submit a list of these changes, so far as I have been able to get them.

"4. So far as I can discover, not very numerous objections to the location of shops have been made. This may, indeed, be inferred from the fact that the old distribution of shops made by the monopolists remains practically intact. I have gone through the correspondence relating to grog shops between tea-planters and the Deputy Commissioner since 1880.

"5. In 1881 Mr. Loch, of Dalugram, reported that the liquor sold by the vendor on his garden was unwholesome, and asked for a license to sell spirits himself. Some of the spirit was apparently analyzed. The analysis did not support Mr. Loch's contention.

"In 1882 Mr. Fraser, of Heroncherra, reported that the licensee of the Bikrampur shop was selling liquor at the garden bazar. It appears that this was allowed by the licensee.

"Mr. Stiefelhagen, of Kukicherra, asked that a nominee of his should be allowed to sell liquor at his garden bazar. The monopoly system was then in force, and the request had necessarily to be refused.

"In 1883, Mr. F. Ross Jones, of Rampur, and Mr. Stiefelhagen, applied for rum licenses. In March of the same year the Managers of Durgakuna, Kavarikuna, Murgakul, Balacherra, Rampur, Kukicherra, Ainakhal, Arunabund, and Manacherra were asked whether they objected to the opening of shops on their grants. This was done in pursuance of the Chief Commissioner's recommendation that country-spirit shops should not be located in or near gardens in opposition to the wishes of the managers concerned. In April of the same year the managers of the gardens on which any shop was situated were called upon to bid for those shops, and thus to have a control over the liquor traffic. The Managers of Balacherra and Rampur alone raised any objections.

"In May of the same year the Manager of Rosekandi asked to have a shop at that place removed further from his garden. I cannot discover what was the result of this application.

"In the same year Mr. Livermore, of Tikalpar, asked for the transfer of the Dudhpatli shop to Tikalpar, in order, as I understand, that it might be better under his control. He was told that the vicinity of shops at Salganga and Pathimara stood in the way of the change. A shop was, however, subsequently opened at Tikalpar, and formed the subject of one of the complaints forwarded to me with your letter No. 2739, dated the 8th instant.

"In the same year Mr. Craigie, of Lakhipur, objected to the shop at Lakhipur being on the south bank of the river, on the ground that there was danger in crossing drunken coolies by the ferry. Mr. Doake, of Kalain, complained that bad liquor was sold on his garden, and the Manager of Dudhpatli asked for advice as to the best means of preventing drunkenness on his garden. He suggested the removal of the shop, which, however, still exists. The Manager of Pathicherra also wrote that the licensed vendor sold such vile liquor that he refused to allow it to be taken into the garden. In 1884 Mr. Swainson, of Dayapur, wrote to complain of the nuisance and annoyance due to the way in which the liquor shop in his garden was managed. The Manager of Pakhicherra reported that a shop was not needed on his garden, as there was one at Kanchanpur, only a mile distant, and the Manager of Rampur wrote to call attention to the Chief Commissioner's recommendation (published in the Gazette of the 6th October 1883) that grogshops should ordinarily be placed at a distance of two miles from coolie-lines.

"In 1885 the Manager of Rosekandi again wrote that the shop was too near his lines, and begged that it might be removed next year. In the same year two managers recommended the settlement of shops with nominees of their own at last year's bids. Mr. Showers, of Balacherra, asked for the removal of the Bijoypur shop to his own land on Balacherra. This was allowed.

"Mr. Macnab, of Tarapur, asked for the abolition of the Tarapur shop. In 1885, and again in 1886, Mr. Livermore complained of the Tikalpur shop. In 1886 the Manager of Lalacherra asked for a license to sell, spirits and *ganja* on his garden. The application was disallowed, as the number of shops had already been settled, and as there were three other shops close to the place.

"Similar applications were made by Mr. Showers for Balacherra and by Mr. T. Smeal, of Bikrampur, for the shops in Kalibari Bazar. These applications were rejected, the licenses in question being sold in auction to the highest bidder.

"In 1887 Mr. Nelson, of Subong, complained that bad liquor was sold at Dalu. Some of the liquor was analysed, but no poisonous ingredients were discovered. He also applied for a rum license, but subsequently withdrew his application.

"After the sales for the year 1888-89 Mr. Showers, the Superintendent of the Cherra gardens, objected to the transfer of the Balacherra shop to a distance of 1½ miles outside his grant. The transfer had been made, because an excessively heavy rent was demanded. After some negotiation the rent was reduced, and the shop returned to its old site.

"These are all the complaints I have been able to discover."

The Deputy Commissioner of Sibsagar reports—

"10. There are no complaints among the file for 1882; there is no correspondence at all on the subject for 1883. In 1884, the Deputy Commissioner, Colonel Clarke wrote to the Manager of Sapakuti in the sadar, under date 8th March 1884, informing him that one Chitlall Sing had applied for a license to sell country-spirits in the vicinity of the Sapakati garden, and asking him whether he or the neighbouring planters had any objection to the establishment of a shop close to the garden. If so, they were requested to state wherein the objection lay. I mention this to show that planters are consulted with reference to the opening of new shops in the vicinity of their gardens.

"11. The years 1885, 1886, and 1887 were unproductive of correspondence or complaints on the subject. In 1887-88 no country-spirit shops were leased in the Sibsagar district. The closure of the shops in favour of rum was financially unfortunate on the resale in 1888. Some letters which I will quote were received from planters during the course of the year

"12. The closure and subsequent re-opening of the shops probably attracted attention to a subject which had, at any rate in this district, been dropped out of sight since 1882. On the 15th March 1888, the Manager of Rajmai asked to have the country-spirit shop at Rajmai removed to Dimu. The shop is now at Dimu, so his request was apparently complied with. Dimu is three miles from Rajmai. On the 21st May 1888, the Manager of Mahmora wrote to complain that 'the grogshop put down alongside of my coolie-lines without leave asked or granted is the most intolerable nuisance.' The manager characterises the liquor sold as poison and asks 'if Government would close the shop for a consideration.' The manager was informed in reply to this vague and general complaint that no permission was given to the license-holder to start a shop on his land without his consent. If the shop was on his land, he was at liberty to have it removed. If the licensee sells poison, he can easily have him punished; and that if he commits any breach of his license, and the facts are proved, he will be punished and his license cancelled if necessary. It is impossible to reply to vague and indefinite complaints of the kind in any other way.

"In May 1888 the Manager of Gabrupaibut garden in the Jorhat subdivision complained through the Superintendent, Assam Tea Company, that the grogshop close to Selenghat was a great source of trouble and annoyance; that rum was sold largely to coolies going to the *hát* on Sundays, and in consequence much drunkenness occurred. He further asked for the removal of the shop to the old site at Podumoni. The Superintendent, Assam Tea Company, in forwarding the letter, wrote that the re-establishment of the liquor shops where the sale and consumption of spirits appear to be quite without restraint has caused an increase of drunkenness on the roads near our gardens, and asked to have the scandal put a stop to.

"The Deputy Commissioner wrote in reply on the 1st July 1888, as follows:—

"'I have the honour to express my regret that I am unable to accede to your request in the matter of removing the liquor shop from Seleng. The right to sell liquor at Seleng was bought at auction, and I have no authority to interfere. The prices at auction vary according to the localities, and to change the locality of a particular shop might be tantamount to reducing the profits by 50 or more per cent. The matter being a very important one concerning the revenue of the district, I would recommend application being made to Government.'

"The Superintendent replied that he had not asked the Deputy Commissioner to close the Seleng or Ligripukri shops, as he was of opinion that 'the free sale of stimulants in a marshy country to people accustomed to their use is beneficial,' but to put a stop to the 'scenes of drunkenness which have become so scandalous since the re-opening of the liquor shops.'

"The Deputy Commissioner issued orders on the Seleng thana to see that no drunkenness was permitted on the public roads. The *mahaldar* was also warned through the police that his license would be cancelled if he committed any breach of the terms. He was cautioned against selling to any intoxicated person.

"Since these orders were issued there have been no complaints.

"On the 23rd June 1888, Mr. Phillips, the Superintendent of the Assam Tea Company, addressed the following letter to the Deputy Commissioner:—

"'SIR,—I observe that in the license granted for the native liquor shop in Nazira permission is granted to the holder to sell liquor at the Santak weekly market, if the manager of that factory does not object. I have to ask your attention to this, as I think before such permission was given, I ought to have been asked if I objected and this is the first intimation that I have only casually obtained that the concession had been granted to the man. As the weekly market is held on our own land, I shall write to the manager of Santak, and ask him whether he considers it desirable to allow of the sale of liquor there, and will address you again on having his reply.

"'It is not the sale of this liquor that is objected to by most factory managers, but the apparently uncontrolled issue of liquor to all who go for it and consequent disgracefully drunken scenes that constantly occur on the public roads near the liquor shops. I have frequently seen men, women, and even young children, helplessly intoxicated on the roads in the evening near the liquor shops, and at present the Manager of the Ligripukri factory complains greatly of the annoyance he suffers on this account from the proximity of the liquor shop to that factory. I would ask you to arrange, if possible, that the police should regularly patrol the roads near these liquor shops in the evening between 6 and 8 P. M., with instructions to deal with such cases as I complain of in such a manner as will remove the annoyance which is at present caused to the general public.

"'Our medical officers also complain of the apparently unrestricted sale of this liquor to coolies, as it periodically causes much ill health and many deaths at festive times.

"'It was only two years ago that a man leaving the Ligripukri liquor shop at dark in a helpless state of intoxication was drowned in the tank there. I shall be glad to hear that you can see your way to remedy this evil in a practical way.'

"The Deputy Commissioner replied—

"'The order I passed was that the licensee might sell at Santak with the manager's permission. If the manager is subordinate to you, he will of course obtain your sanction before he gives permission. The licensee was ordered to obtain the manager's permission first, and it was the duty of the manager to at once inform you and obtain your orders.

"'With regard to the control of the sale of liquor, the matter is in your own hands. You can of course allow the licensee to sell at the *hát* in your land subject to your own conditions.

"'The question of police surveillance will be referred to the District Superintendent of Police.'

"Orders were issued to the police to patrol the shops.

"The last letter on the file is dated 20th October 1888. It is signed by the Managers of the Moran Tea Company, Dum Dulang garden, and of the Rukang and Sepon divisions of the Assam Tea Company. The undersigned state that they are greatly inconvenienced by the licensee of the Solaguri shop near Solaguri garden, that since the opening of the shop there are continual rows among their coolies on *hát* days, and no end of trouble, and they ask for the removal of the shop from 'amidst their gardens.'

"The Deputy Commissioner replied on 7th November 1888 that the reasons given were not sufficient of justifying him in closing the spirit shop, and that as the locality was specially named at the auction sales, it cannot be altered without good reason. The Deputy Commissioner concludes by observing that—

"'The facts that coolies drink the spirits, that they sometimes quarrel and that they buy on credit, are not sufficient reasons. If the license holder commits any breach of the conditions of his license, he renders himself liable to punishment. The Government have already decided that shops cannot be closed to suit the convenience of neighbouring land-holders.'

"13. The above is the whole correspondence on the subject for the last ten years up to date. The Assistant Commissioner, Golaghat, reports that he has been unable to find any complaints. When the subject was chiefly attracting attention in 1881-82, the Golaghat planters had the shops in their own hands. Managers, however, have, in the course of conversation, complained regarding the matter, but the Assistant Commissioner says that they have generally agreed when he pointed out that the shops rather prevent the excessive consumption of spirits, inasmuch as the licensee has to pay a large license-fee, and so is compelled to sell liquor at comparatively

high prices. The Assistant Commissioner only mentions four gardens as being within a mile of the spirit shops, excluding the shop in Golaghat town. There are nine shops and 45 tea-gardens, so that it can scarcely be said that at any rate in Golaghat the shops are so located as to tempt coolies to drink. A shop must be near some garden. It is impossible to suit everyone. Take the case of a small sub division like Jorhat, if the Majuli be excluded. With close on 100 gardens in a small area, it is difficult to find sites which are not near some garden."

The Deputy Commissioner of Nowgong reports as follows :—

"3. In 1881, in reply to queries ordered by the Commissioner as to what planters would take charge of country-spirit shops in the vicinity of their gardens, two gentlemen, the Managers of Siconi and Solal, came forward to take over the management of a shop near their garden. For the convenience of these two gentlemen, Colonel Lamb allowed one additional shop at Solal, and placed it under the management of Mr. Gibson, and placed the existing shop at Bamon Pukhri in charge of Mr. Hathorn for the year 1881-82 (*vide* Colonel Lamb's letter No. 55, dated 28th March 1881, to the Commissioner of the Assam Valley districts), but they gave them up after a year. Messrs T. Henderson and T. U. Cargill, in reply to the same queries, objected to having shops near their gardens at all, but Colonel Lamb (the then Deputy Commissioner of Nowgong) reported in his No. 55 of 28th March 1881, that if the vendors allow disorder and frequent cases of drunkenness, their licenses could be cancelled. None of the other managers raised any objection since this. The only complaint that I have been able to find among the office records came from Mr. Hathorn, the Manager of Siconi, on 3rd August 1885, *vide* his letter dated 3rd August 1885, a copy of which is herewith enclosed, in which he asked that the country-spirit shop at Siconi, which was near his lines, might be removed to Jokholabandha or elsewhere. On this, however, appears an order of Mr. Driberg's, dated the 9th August 1885, 'File for the present, no orders.' No complaints have reached me since coming to the district in April 1887."

The complaint alluded to in this letter was as follows :—

"Dated Siconi, Koliabor Post Office, the 3rd August 1889.

"From—C. H. V. HATHORN, ESQ.,

"To—The Deputy Commissioner of Nowgong.

"I have the honour to request that the licensed grogshop at present close to my coolie-lines may be removed to Jokholabandha or somewhere else.

"2. There are continual brawls and drunkenness, and it often happens that people are left on the roads all night in a state of intoxication.

"3. It appears that people drink in the shop, and get drunk on the premises.

"4. All this has a very bad effect on the coolie population on this garden; money is spent on drink instead of on food and other necessaries of life.

"5. Yesterday a man was found intoxicated lying on the side of the road near my lines, and actually expired, death being caused, I presume, from drink.

"I wrote to the thanadar to come and inspect the body this morning He has taken the body to the station as he tells me he suspects foul play.

"6. The health of my coolies, I have before mentioned, has suffered in consequence of having a shop so close and in the hands of the present owners.

"7. I therefore beg, considering the above occurrence, and for the benefit of my coolie population, to have the shop removed and the license taken away from the present owner."

It should be mentioned that this particular shop was placed on the site which it occupies at the request of the Manager of the Siconi garden made in 1881-82.

The districts of Kámrup and Goalpara contain very few gardens, and the Deputy Commissioners report that no complaints had ever been received from them.

The Deputy Commissioner of Darrang writes as follows :—

"3. With the exception of four shops in the sadr subdivision and one shop in Mangaldai, all the licensed country spirit shops are located at or near *háts*, and no shop is unduly near any coolie-lines.

"From the year 1880 up to date I can find no record of any complaint filed by any manager in the sadr subdivision regarding the location of any country-spirit shop. In the Mangaldai subdivision in 1882, Mr. Gardon, Manager of the Singrimari Tea Estate, objected to the establishment of two shops only one mile apart, *viz.*, at Singrimari and Kalaigaon, and in immediate proximity to his coolie-lines. The complaint was considered reasonable; one shop was closed, and the other was removed to its present site at the Kalaigaon *hát*."

7. It is a mistake to suppose that tea-planters as a rule object to the liquor shops altogether. In several cases it will be seen that they prefer their being established in the vicinity of their gardens so long as they are not too close. Their attitude may generally be described in this way: They would gladly see the abolition of spirit shops and of spirit drinking if the thing were possible; but, recognising that the coolies must and will have drink somehow and that spirit shops must therefore exist, they often prefer that the shops should be near their gardens rather than far away. In the first place they can often in this way secure some sort of control over the shop and its doings; in the second place, they disapprove of their coolies going away to a distance, both because it involves loss of time, and because it sometimes gives opportunities for their being tempted away to other employers. The Chief Commissioner is aware that this statement on his part contradicts the testimony of the five letters of which the Secretary of State has sent copies. But he must, in the first place, point out that no general conclusion can be drawn from five letters, selected apparently out of a large number

of replies to a circular, of which no copy has been given. His own enquiries made through the district officers have been much more general, and he desires to set forth not merely a selection of the replies, but all those he has received. The number may be increased during the enquiries to be made in the cold weather, but he thinks he is justified in saying that while a few of the planters, confining their attention to the evil results of excess in drinking, merely complain that the existing state of things is wrong, the more thoughtful and more experienced ones realize that the problem is not that of the suppression but of the control and management of the liquor shops, and for the most part they have little complaint to make. It should be noted that the circular, in reply to which these letters are submitted, made enquiry especially as to whether drunkenness was increasing, and also embodied a suggestion that it might be possible to introduce a system by which liquor could be supplied to garden coolies only on their producing passes signed by their employers.

8. I am first to quote opinions from the district of Cachar. This is a district full of tea-gardens, and it should be noted with reference to it that both Mr. Westland and his predecessor, Mr. Fitzpatrick, were of opinion that there were more shops in this district than were necessary, and that a want of firmness in dealing with lessees had tended to reduce too low the tax levied on the liquor consumed. Orders have already been issued which it is hoped will remedy these defects, and thus remove the ground of complaint which will be seen in some of the planters' letters.

The report of the Deputy Commissioner is as follows:—

* * * * * * * *

"6. In pursuance of the instructions conveyed in paragraph 9 of the Circular under reply, I wrote to all managers in the sadr sub-division, and asked each of them (1) from what shop the coolies of his garden drew their supplies of liquor; at what distance the shop stood from his lines; if he had any objection to its situation; if he had any suggestion to make as to the system of leasing country-spirit shops; and finally, what he thought of the system of passes suggested by Mr. Fitzpatrick I also ventured to inform managers that the Chief Commissioner was willing to accept any feasible scheme for the diminution of drunkenness, even at the cost of a loss to excise revenue. I have received replies from 22 gentlemen, most of them managers of large gardens. I now give a digest of these replies.

"Mr Jackson, of Binnakandi, thinks the order system would not work. He does not object to the situation of the garden shop. He thinks that the quality of the liquor has deteriorated, and that it has become much cheaper since the introduction of the outstill system.

"Mr. Allen, of Bara Jalinga, reports that since the nearest shop has been removed to a distance of two miles from his lines instances of coolies absconding in consequence of debts to the vendor have become rare. He has no objection to the present situation of the shop. He approves of the proposed pass system.

"Mr. Jack, of Strathen, has no shop within ten miles of his garden, his coolies consequently get illicit liquor (*pachwai*, I presume) from the Kukis of surrounding *bastis*. He thinks the pass system would work well.

"The manager of Tikalpar (one of the leading planters of this district) has two shops close to his garden, one in Tikalpar Bazar. He thinks this one (which is mentioned in the enclosure to your letter No. 2739, dated the 8th August 1889) should be abolished. I am inclined to agree with him, but shall make a local enquiry before finally deciding on this point. Mr. Livermore thinks shops should not be settled at bazars or on public roads. He does not approve of the proposed pass system, but thinks that if the excise revenue is not to be regarded coolies might be encouraged to brew *pachwai* (he calls it 'distilling a wholesome, unadulterated spirit from fermented rice,' but I think he means *pachwai*). He would have a condition forbidding drunkenness on licensed premises.

"The manager of Doyapur thinks the suggestion that passes should be granted a capital one. He does not object to the situation of his shop, which is a mile and a half from his lines.

"The manager of Dudhpatli approves of the situation of his shop; thinks the pass system would not work well; and has no complaint to make except as to the quality of the liquor supplied under the outstill system.

"The manager of Cossipur (a gentleman who makes little use of Act I, and imports very few coolies) says that Arkatipur shop is too close to his lines. He would have no shop nearer than Silchar, which is five miles away.

"The manager of Dwarband, a garden largely worked by free labour, thinks that the shop in his garden bazar is rather too near his lines (300 yards). But he has 'no real objection to make.' He would be happy to give the pass system a trial, but thinks that no plan to lessen the consumption of liquor could be devised which would not be circumvented by the licensees, the trade in liquor being extremely profitable. He too thinks the outstill system has made liquor 'cheap and nasty.'

"The manager of Sildubi does not object to a shop being at a distance of half a mile from his lines. He approves of the proposed pass system, and thinks liquor should be and could safely be made dearer.

"The manager of Rosekandi (who had previously made several complaints) says that he has now no objection to the position of the garden shop at a distance of half a mile from his lines, inasmuch as the coolies cannot now get liquor on credit. He thinks the proposed pass system would lead to illicit distillation, and that there is less illicit distillation among coolies now that liquor is cheaper.

"The manager of the large Silkurie garden has no objection to the existence of a shop in his garden bazar. He finds that his influence as landlord is sufficient to keep the shopkeeper in check. He thinks that shops should not ordinarily be licensed outside grants and in the vicinity of lines. He, too, would forbid drinking on the premises, and thinks all cases of disturbance following the issue of a new license should be very strictly enquired into.

"Mr. Milne, of Dalu, reports that his grogshop keeper has taken his shop across a river in order to escape an enhancement of rent. He thinks crossing coolies in a canoe a dangerous matter.

"The manager of Lakhipur would like to have the shop near his lines closed, as there is another shop across the river in the Lakhipur bazar. I will enquire into this mattter. Mr. Cragie thinks the pass system could not be worked.

"The Superintendent of the Cherra gardens has now no reason to complain of the existing system. The licensee of the Balacherra shop is an old coolie, and a tenant of his own. The Barkhola shop used to be a resort for abductors of labourers, but is now 'better managed.' Mr. Showers does not approve of the pass system.

"The manager of the Jatinga Valley Tea Company has no objection to the situation of the nearest shop (which is seven miles away). He complains that Kacharis and Kukis supply large quantities of illicit liquor to his coolies. I think he means rice-beer.

"Mr. Davidson, of the Scottpur Tea Estate, complains that there is a grogshop too near his Narainpur out-garden. He says that at one time he discovered that his garden Babus acted as agents for the sale of grog, and that the Sub-Inspector and head-constable of Police were *benami* proprietors of the grogshop from which the supplies were obtained. He does not, however, appear to have drawn the attention of my predecessors to this curious fact.

"The manager of Pathicherra thinks that there are too many grogshops, and that shops should only be allowed on the larger bazars. He thinks the pass system would work well.

"The manager of the Bikrampur Tea Estate objects to two shops, one inside and one outside his estate, being sold together. He thinks one shop would be quite sufficient He thinks each group of gardens should have a sadr distillery on garden land. He thinks Act XIII of 1859, and the bonuses paid in accordance with it, are responsible for much drunkenness. He advocates free labour and fair wages, and deprecates any attempt at prohibition of drunkenness, or even passes, as likely to lead to illicit practices.

"The other four gentlemen who have favoured me with answers do not object to the present position of shops, and have nothing to say that is not an echo of one or other of the opinions cited above. I think I may assume that those managers who have not replied to my letter regard the present system as, at worst, a necessary evil. Some of them have admitted as much to me in conversation. On the whole, I am inclined to think that Mr. Fitzpatrick's suggestion has not been received with much favour. I see no reason, however, why it should not be put to the test of experience in the case of one or two of the shops situated on gardens, if these be far enough from other shops to prevent coolies who want more drink than is good for them from going thither.

"7. That coolies do frequently drink to excess is unfortunately true. Only to-day I received a report that a coolie, who the day before was well enough to do a full hoeing *haziri*, had drunk himself to death. An enquiry is being held into this case.

"8. I have endeavoured to represent the views of managers fairly and fully. I do not find that any of them suggest any practicable modification of the existing system. For my own part, I am unwilling to make any suggestion not based upon local experience. I am at present inclined to think that in some parts of the district there are too many shops (*e.g.*, in the station itself). Again, in remote places like Dhubidhar and Mainadhar, it is possible that the absence of shops leads to illicit distillation. As I am precluded by the terms of this circular from discussing the outstill system generally, I must confess I see no way, without further enquiry, to improving matters. I hope to visit all or most of the shops during the cold weather.

"9. As to whether drunkenness is increasing among coolies, I can only say that our returns show an increased trade and increased consumption. Planters say they think there is more drunkenness. Planters like to have grogshops on their gardens. Such places outside garden limits are great hunting-grounds for abductors of labourers, who can be excluded from garden shops. Most planters admit that coolies must get grog They admit that the absence of a grog-shop would afford an irresistible temptation to desert to a garden where a grog-shop offered the means of getting drunk at least once a week. I think I may say that from the planters' point of view there is no grievance. From the point of view of the coolie, it is more difficult to speak. I think country spirit is very cheap and very nasty, even if it be not worse. I should be glad to get the coolie something less cheap and nasty. But I do not see my way to this without falling into a discussion of the outstill system generally."

The managers of the gardens in the Hailakandi sub-division of this district were not asked for their opinions as regards the location of spirit-shops; but, as the Chief Commissioner finds; that out of sixteen shops, six are established on garden land and pay rent to the manager of the garden, it is pretty evident that the managers have no objections to them.

9. The references to rice-beer, variously called *pachwai* and *laopani* and *madh*, which are made in the above letter and in some of those which follow, will be understood from the Note submitted with my letter of August 31st, which has been already alluded to. The facilities for brewing it are so common and the practice of brewing it so rife throughout the Province of Assam, that it has been impossible to subject it to any system of prevention or taxation. It is very largely brewed by the coolies in the tea-gardens, and the managers, in some cases at any rate, represent that it is out of their power to prevent this being done. Evidence differs as to whether it is a wholesome or an unwholesome liquor, and the probability is that, like the stronger spirits, it is sometimes the one and sometimes the other.

10. The Deputy Commissioner of Sibsagar, which, like Cachar, is a large tea-producing district, has also reported pretty fully on the correspondence he has received. He continues his letter, from which an extract has been above quoted, as follows:—

* * * * * *

"14. The correspondence, which has been quoted at length, and which, with the exception of that referring to the Rangnjan shop in Jorhat, is entirely with planters in the sadr sub division, will show how far it is true or otherwise that the sites for country liquor-shops are so fixed with reference to gardens as to tempt the

coolies into excessive drinking, and further how far this has been done, as alleged, in the face of remonstrances and protests from the managers of the gardens. The Chief Superintendent of the Assam Tea Company, whose estates cover 51,000 acres, and represent the largest interests in tea in the district, does not ask for the removal or closure of the shops. On the contrary, he says that he has no objection to see them established near a garden, and has no cause of complaint if the police maintain order and the quantity of liquor sold is attended to. I find in every case when there have been complaints of drunkenness at the shops, as at Rangajan, Seleng and Ligripukri, that the police have been deputed to keep order and apprehend offenders. The Rajmai shop was removed to Dimu, where it is two or three miles from the nearest garden. Of course it has not been possible to accede in all cases to requests for removal of a shop when they have been made I would, however, make a rule, if the present shops are to be maintained, to allow no spirit shop within at least one mile of any tea-garden, in which case charges of offering distinct temptation to coolies could not be brought. I think the correspondence will show that the prevention of illicit consumption has been the main determining object in the case of opening a now shop. Take the case of the Sapakati shop opened in 1884. The shop was opened in a wild out-of-the-way portion of the sadr sub-division at foot of the hills, precisely the place where illicit distillation would be most likely to obtain. The Assistant Commissioner, Jorhat, reports that in his sub-division there is little illicit distillation of *laopani*, except in some outlying gardens at the foot of the hills where there are no shops.

"The correspondence quoted gives in full detail the objections made by planters to the location of shops in the vicinity of their gardens, and the manner in which they have been dealt with. I do not find that any of these gentlemen have referred to the possible impetus which might be given to enticement of Act-coolies by the removal of spirit shops to a distance of, say, five miles from their gardens. It cannot be contended that coolies would not continue to resort to the shops on Sundays, whereas there would be more facility for enticement than where the shops are within a short distance of the garden and the coolies under the manager's eye. I think that if this were represented to planters, they would not care to have the shops located more than a mile from the lines. Drunkenness among coolies at the shops can always be dealt with, as it has been invariably dealt with in this district, when complaints have been received, by the deputation of police officers to the shops on special duty. I have not sufficient experience of this district to be able to say whether it has of late been increasing. I do not believe that it has. The complaints in the file are few, if we consider that the correspondence covers a period of ten years.

"The Assistant Commissioner, Golaghat, is silent on the subject, nor does he say anything about the extent to which illicit liquor is manufactured. Mr. Eyre, the manager of the Rajabari Tea Company, writes as follows :—

"'Upon these estates, owing to the excessive drinking of *laopani* and *dhatura* on Sundays, one-third of my labour is utterly useless on the Monday following, and two-thirds more or less incapacitated, to my loss and detriment.

"'The nearest liquor shops to Rajabari are at Demu or Sibsagar, six miles either way. Mr. Eyre is of opinion that—

"'It is useless to place restrictions upon coolies getting distilled liquor from shops, while permitting them to make in their houses *laopani* (not an article of excise) with the roots of *dhatura* added to increase its intoxicating effect.'

and that as regards drunkenness he writes as follows :—

"'The existence of shops in one's vicinity does not entirely account for the excessive and habitual drunkenness among coolies, nor does the impunity they enjoy in connection with the making of *laopani* account entirely for it. Such habitual excess is not observable in the Bengali villages of time-expired coolies even in the vicinity of shops, and the reason is that the villager is not so well off in regard to ready money, and has some occupation daily to which he must attend or sink into want. The coolie, on the other hand, has ready money or can easily obtain it from those who have; knows he will not be suffered to want, and has one free day on full pay in every seven. That day, with nothing to occupy him, he systematically devotes to getting drunk, either on liquor purchased at shops or on *laopani*.

"'The Assistant Commissioner, Golaghat, states that planters have admitted that a country-spirit shop is not an altogether unmitigated evil, because it stops the making of *laopani* in the lines, and that after all a country-spirit shop is under some sort of supervision, whereas the making of *laopani* in the lines is not.'

"15. Now, I think this and Mr. Eyre's remarks have an important bearing on the proposals made in paragraph 9 with regard to the issue of passes. If a planter cannot or does not care to control the making of *laopani* in his lines, it is obvious that the proposed issue of passes for the consumption of liquor outside his lines in shops which are not under his control will be futile. The managers whom I have consulted are almost unanimously of opinion that the system will not work. Mr. Buckingham, of Amguri, writes—'Unless the liquor shops were entirely under the control of managers, I do not see how one could restrict the liberty of coolies in this particular. Passes are obviously out of the question. A coolie that did not drink would get one for another that did.' Mr. Phillips, formerly Chief Superintendent of the Assam Tea Company, and now Superintendent of the Singlo Tea Company, says—'I do not think it will be found that any planter resident many miles from a station (nearly all are in Sibsagar sadr) would willingly agree to anything in connection with this question, which would make it possible for him and the members of his establishment to be forced to attend prosecution for breach of such rules as may be laid down. The inconvenience and loss of time would be too great. Expediency would compel him to withhold from initiation of any proceedings in the matter.' Mr. Eyre writes—'The interest of the coolie and of the seller of liquor are distinctly opposed to those of the planter. One of three things will happen. The cooly will buy what he requires under another name, or he will employ and pay outsiders to procure it, or he will give up the distilled liquor and get drunk on *laopani* made by himself. The results in each case, demoralisation and loss to the planter, are the same. The restrictions proposed in the 7th paragraph of the circular appear to me to be unworkable.' Mr. Eyre thinks that Government should empower the manager to report coolies who abuse the weekly holiday by getting drunk and unfitting themselves for the next day's work, and that they should be deprived of the free day and gratuitous wages for such time as may be proper, and that in case of refusal a penalty should be incurred by law. In this connection I may remark that section 187 of

Act I provides a penalty for habitual drunkenness of fine or imprisonment, but that the section is practically a dead letter, probably for the reason given by Mr. Phillips, that it is too much trouble to prosecute. Mr Huttmann, the Superintendent of the Jorhat Tea Company, thinks that the suggestion to prevent coolies from buying liquor at the shops without a written order or pass from the manager is feasible and worthy of trial. He is almost alone in his opinion. The following suggestions among others have been made by managers:—

"To close liquor shops in the vicinity of tea-gardens and only to allow them in towns or large bazars, such as Nazira in the sadr. To allow planters to sell rum, taking out a license for the estate on levying a tax on the amount imported, the amount to be ascertained from the estate books or from the forwarding agents.

"That no liquor shop be licensed for the sale of country spirits within two miles of a tea-garden; that the tax on selling spirits should be as high as possible, compatible with the impetus which it might give to illicit distillation.

"That all garden managers should be allowed to sell imported or country-made rum to their own coolies only without a license, the alternative being the abolition of spirit shops altogether, and a tax on planters for selling their own liquor to coolies; such tax to be calculated on the amount of liquor sold, and not to incur any loss to Government on the revenue accruing under the present system. I have already alluded to Mr. Eyre's proposal.

"Mr. Phillips writes as follows:—

"'I have always held the opinion that the planter's best remedy is to supply his factory with good wholesome spirit, and to issue it to his people at his discretion. Sir S. Bayley on being applied to, granted (us) permission to do this, and last year, on it being pointed out that under the recent excise law this concession had lapsed, Mr. Fitzpatrick readily confirmed and repeated it. I have this year established with success a bar at this factory where any coolie can buy from 2 annas to 8 annas worth of good rum between the hours of 5 and 7 every evening, and I think this has checked very greatly the evil of excessive drinking in the coolie-lines, in close proximity to which is a typical liquor shop.'

"16. I think that there are two courses open to the Government to obviate the present complaints: to retain the existing shops, but to insist on the location of the shop at a distance of at least one mile from the garden or coolie-lines, in which case I think no one could fairly complain that the sites were so fixed with reference to gardens as to tempt the coolies into excessive drinking. If the shops are retained, I would allow the planter to sell rum to his coolies untaxed.

"On the other hand, Government might close the existing shops, except in the towns of Sibsagar, Jorhat, and Golaghat, and at such places as the Nazira bazar, where there are two licensed vendors of imported liquors, who, if the shops were closed, would profit by the vend of cheap brandy. Shops in towns are on a different footing entirely from those located in the vicinity of gardens in the mufassal.

"This has always been recognized. In such places garden coolies are by no means the only consumers, and to close such shops would only force the liquor-drinking classes into obtaining illicit liquor, or drinking the vilest compounds sold under the names of brandy and whiskey by unscrupulous vendors of so-called imported liquor. Such people, as it is, make most of their profits by selling what is called coolie brandy. Should the abolition of the mufassal country-spirit shops be determined on, it would be necessary to levy a tax on spirits, including rum sold by planters to their coolies. This could be levied either according to the number of adult coolies employed on the garden or calculated on the acreage of the estate. A reduction on the capitation fees on Act I coolies of 8 annas was conceded to planters by Sir C. Elliott some years ago, reserving the right of again raising the amount to 1 rupee. I think that planters could scarcely complain if the sum of 8 annas per head were levied on each adult employed on their estates, as a tax on the spirits which they would be allowed to sell to their coolies, all shops in the neighbourhood of gardens being closed. I would not recommend the levying of a tax on the quantity of liquor imported and supplied by planters to their coolies. Many managers would not take the trouble to import rum, or supply their coolies with liquor of any description.

"The result, of course, would be that the coolies would brew their own liquor, as there is no doubt they do to a considerable extent at present. I have even known managers encourage the manufacture of *laopani*, saying that they like to see coolies make it, and drink it in lieu of what they were pleased to designate the poison sold at the country-spirit shops. I cannot recollect more than one or two instances in which planters have asked for police to enquire into and stop the making of *laopani* in the lines.

"At the *Fagua* in February, March, or the *Bihu* in April, there is unlimited license for days, and there is little doubt that much of the liquor consumed is home-made. Unless the evil is very bad, the planter does not care to interfere in such matters with his coolies.

"17. I do not think that any other measures than those indicated above could be taken to obviate complaints. The pass system is unanimously condemned as unworkable. As regards co-operation, the Assistant Commissioner, Golaghat, writes—

"'As to planters heartily co-operating with us in this matter, I am perfectly certain they would not. On the contrary they would be the first persons to say that they would not interfere with the liberty of the coolie.'

"I concur. The average planter does not like, and resents the interference of any outsiders on his garden—be they police, excise officers, or who they may. I am afraid, too, that any planter who made it a condition of his service that no coolie should drink more than such quantity of liquor on any one day as might be fixed by the manager would entail on himself a great deal of trouble, with the result of losing his labour."

11. The Deputy Commissioner of Nowgong reports as follows:—

"4. I now give *précis* of replies received from managers as to prevalence of drunkenness, its cause, and how far the measures suggested in paragraph 9 of your circular under reply would operate in checking it.

"Mr. Atkins, of Palkhai, finds drunkenness almost unknown on his garden; is unaware of the manufacture of illicit liquor; thinks the system of managers giving coolies who want liquor signed passes an excellent one.

"Mr. Sisson, of Udmari and Samaguri, thinks drunkenness very much on the increase, believes the coolies make the liquor (*laopani*) themselves. A number of Bengalis are settled near his lines who brew or smuggle liquor. Thinks the system of passes would be ineffectual, as coolies wanting distilled liquor could buy indirectly *i. e.*, through persons not coolies.

"Mr. Symington, of Nonai, finds drunkenness on the increase, and attributes it to illicit liquor (chiefly *laopani*) being so easily obtainable in villages. Much is also manufactured by the coolies themselves; think that this *laopani*, which is cheaply and easily made, is much more resorted to than licensed distilled liquor thinks it is towards restriction of the manufacture of *laopani* that the direction of any efforts for suppression should be turned. He suggests that certain small round cakes, of the composition of which he is ignorant, but which enter into the manufacture of *laopani*, and which are sold at *hâts*, should be controlled.

"Mr. Harward, of Koliabar, also finds drunkenness increasing. *Laopani* is largely manufactured in his neighbourhood, but thinks the results of its consumption are rather diarrhœa and indigestion than drunkenness. Thinks that a drunkard set on getting his liquor would find means of evading any pass system; considers the only possible check would be to restrict sale to good liquor only, for which a high price should be charged, while adequate rewards should be given to the police and others for obtaining convictions for the manufacture of illicit liquor.

"Mr. Hathorn, of Siconi, says he does not find drunkenness on the increase, does not think illicit distilled liquor procurable. *Laopani* is mostly used. Complains that the Siconi shop is a pigsty, from which wholesome liquor could not possibly issue, and thinks the police not sufficiently vigilant in inspecting it. Approves of the suggestion that managers should have some power of preventing drunkards getting liquor (I shall take steps to move the shop).

"Mr. T. Henderson, of Saloua, does not find drunkenness on the increase, though it prevails a good deal among old and well-to-do coolies, who brew *laopani* for themselves and do not get it in village. Thinks moreover, that they brew for sale to others, which is contrary to law. He adds—'We are happy in having no grog-shop near our lines to tempt our coolies.' He does not believe in the possibility of enforcing any condition imposed on coolies to regulate the amount they should drink.

"Mr. Osborne, of Nellie, has not been long enough on the garden to say whether drunkenness is on the increase. A fair 'proportion' of coolies get drunk regularly on holidays, but rarely on work days. There are three shops within four miles of this garden. There is a Bengali *basti* near his garden, where he thinks liquor is manufactured, but it is very hard to discover. Thinks that Government should insist on a better class of liquor at a higher price being sold by vendors, and that they should not be allowed to give credit. The better the liquor the less pernicious its after effects. Home-made liquor (*laopani*) often causes sharp attacks of diarrhœa.

"Mr. Pereira, of Ouguri, finds drunkenness on the increase, owing to two unlicensed shops being opened close to his lines, but just across the river which divides this district from that of the Khási Hills. Believes also that illicit liquor is sold in the Nellie *basti* mentioned by Mr. Osborne I am writing to the Deputy Commissioner, Khási Hills, concerning the shops alluded to as being in his district, and have warned the police to keep an eye on the Nellie *basti*.

"Mr. Hunter, of Amlukhi, does not find drunkenness on the increase with his coolies. Thinks very little liquor is bought by them, that consumed being mostly *laopani* made by themselves. Does not believe in the practicability of making conditions with coolies as to how much they should consume, and thinks that managers should not interfere so long as the coolies did not incapacitate themselves for work. Thinks reliable officers should often be sent to try and seize illicit liquor (*laopani*), which would check its manufacture for sale. Has no complaint against the licensed shops in his vicinity at present, but thinks, if the brewing of *loapani* was checked, coolies might resort more to the use of distilled liquor.

"Mr. Kerin, of Borpani, finds drunkenness decreasing Thinks a pass system might do good.

"Mr. Chamney, of Haspani, suffers greatly from drunkenness among his coolies, but says that, as his garden is somewhat isolated, the excess is caused by the consumption of home-brewed *loapani*. Thinks that managers should have some powers to control this.

"Mr. Thompson, of Solal, does not find drunkenness on the increase, though greatly prevalent. Thinks grog-shops should be done away with, as no permit system would be found to work. Thinks managers should have power to prevent private manufacure of liquor, whether for home consumption or not.

"It seems to me, therefore, that as far as the licensed shops are concerned, they do little harm as compared with the greatly increasing practice which Bengali coolies have acquired from the Assamese of brewing *laopani* or *madh* from rice by a process of fermentation. It would be well, however, if a certain standard of quality could be insisted on at a higher price. Selling on credit might also be forbidden.

"It is clear that the manufacture of *laopani* requires very strict surveillance, and I am issuing orders to the police to be specially on the *qui vive* for detection of cases of its being kept in larger quantities than is permitted by law, and specially of its being sold. I am also requesting managers to bring all such cases as they come across to my notice. I have my doubts as to whether a pass system would be found an actual check. A coolie could always get what he wanted through some friends in the *bastis*."

12. The question of Sunday drunkenness was specially alluded to in one of the letters enclosed in the Secretary of State's despatch. The following paragraphs from the letter of the Deputy Commissioner of Lakhimpur refer to the subject:—

"6. In regard to clause 4, in which I am asked to report on any objections made by planters to the location of shops and the manner in which such objections have been dealt with, I can state that since I have been in this district no specific objections have been made and I can trace no correspondence to show that any planter has ever protested in writing about the situation of any particular shop There have been complaints of a general character. In the event of a serious criminal case occurring in which garden coolies are concerned, the manager has invariably attributed it to the liquor obtained from the nearest shop. If the mortality in any garden is abnormal, the liquor shop has been blamed, and so on from time to time. The subject of liquor shops generally has been incidentally raised more often verbally than in writing. Mr. Fitzgerald has both spoken to me and written regarding the Chubwa *hât* near his garden, and stated that the drunkenness there on a Sunday is a scandal I have on two Sundays sent Mr. Guise out to see for himself how matters stood, but I could get nothing to show that any drunkenness occurred, or that there was any mismanagement. I have been told by planters that the road opposite the Rangagora *hât* is impassable on Sundays owing to drunken people lying on the road.

I have been there three Sundays, and not seen a single drunken person. Similar reports have been made of Dum-Duma, and I have gone there on a Sunday without notice, and seen no drunkenness. Of course the reply made by the planters is, 'Oh! they knew you were coming, and so both the license-holder and consumers were afraid, and were on their good behaviour.' The result then of my enquiries is that the complaints are much exaggerated. Of course, there is a considerable amount of Sunday drinking and, I have no doubt, some drunkenness; but I have seen more cases in the station of Dibrugarh amongst shopkeepers, carters, municipal coolies, and others than in any of the *hâts* near gardens. I do not think that coolies drink more now than they did formerly, or that there is more drunkenness now than there was previously; at the same time if there is more drinking, the blame must not be attributed to the licensed liquor shops alone. Coolies now manufacture largely in the garden. On this point I have been making special enquiries, with the result that many cases of illicit manufacture and sale of *pachwai* have been detected, and the offenders punished, and I must say that the planters have helped me much in detecting these cases. In August I had six cases against coolies of the Blackburn Tea Estate. In September seven of Mr. Fitzgerald's men were run in with his aid, and fined in sums of Rs. 25 and Rs. 50 each, and this week 13 cases from gardens resulted in conviction. In my opinion, these convictions will do more to lessen drinking than any action in regard to our liquor shops.

"7. I now come to the last question, namely, the measures that should be adopted to obviate the present complaints. I am informed that this matter will be specially enquired into this cold season, so that at present I will confine myself to a few brief remarks. Tea-planters themselves, the leading ones, can suggest nothing; all they say is, 'Have no shops at all; but if you must have shops, then we would sooner they were near us than three or four miles away.' Take for instance the Rangagora shop: it is close to the lines of four large gardens, within a stone's throw of two of them. I offered to remove the shop four miles down the Rangagora road, but the managers objected. They urged, and with much reason, that if the shop was removed, their coolies would still go and drink, and that, owing to the distance from their lines and from control, the coolies would be liable to be enticed away to other districts. I made the same offer to the planters at Talup and Dum-Duma, and with the same result. We cannot entirely abolish drinking in Assam, any more than we could in any other country. All we can do, is to make it sufficiently costly, and to stop illicit manufacture, and these are the very steps we are taking.

* * * * * * * *

"9. With reference to paragraph 3 of the Chief Commissioner's letter last quoted, I have the honour to state that there is undoubtedly a smaller number of workers on a Monday in many gardens; but this is due not only to the Sunday's drink at the shops and also with their line-brewed liquor, but to the fact that many coolies go and visit friends on a Sunday, and do not return on Monday in time to work, though no doubt liquor and a bad head has something to say to the matter; but it must be recollected that it is not only shop liquor but home-brewed liquor also that is the cause of these 'Black Mondays.'"

The exemption from labour on one day of the week is a requirement of the labour law in Assam, and is foreign to the habits and customs of the people themselves. It seems doubtful if it has tended to the advantage of the coolie.

13. The opinions of tea-planters in the district of Darrang are usually regarded as possessing a special weight, because in that district more than in any other the planters are proprietors rather than managers, and are ordinarily in an independent position. Their opinions were collected by the Deputy Commissioner, who writes regarding them as follows:—

* * * * * * * * * *

"4. In order to ascertain the opinion of managers of tea-gardens, I held meetings at Daputa, Paneri and Partabgarh, at which the interests of all the gardens of this district were represented.

"5. The managers unanimously voted that in their opinion no fault whatever was to be found with the present outstill system in Assam. This opinion was based on the following arguments:—

"*1st*—Coolies will drink, and, unless proper facilities are offered for supplying this want, illicit distilling in the lines will occur, and increased drunkenness ensue. If such illicit distilling were to take place, the constant perquisition by the police in the coolie-lines would disorganize and render discontented labour force on tea-gardens.

"*2nd.*—It is advantageous that the country-liquor shops should be located adjacent to gardens, as they are more under the control and supervision of the managers. The latter can always check the undue supply of liquor to their coolies—

1st, by threatening to report the licensee to the Magistrate;
2nd, by sending in bottles of spirit supplied for analysis;
3rd, by importing rum and underselling the country-spirit vendor:
4th, by the threat of bidding against the licensee at the next sale of the shop.

"Under the existing outstill system the licensees of the country-spirit shops act to a certain extent as preventive police, as it is their interest to report any illicit distilling that takes place in the villages situated in the area which their shop is supposed to serve. On the other hand, I would note that the licensee would be afraid to report offences of this class occurring in coolies-lines, as the coolies would at once boycott his shop and ruin him.

"As far as I have noted, by observing coolies returning from the various *hâts* on Sundays, drunkenness cannot be called common, and in my opinion is not on the increase.

"The spirit supplied is of fair quality, and the average strength about 60 per cent. underproof.

"The Kacharis brew *madh* (fermented rice-liquor) to a large extent, and I am confident sell considerable quantities to garden coolies. This liquor is of a very harmless nature, and pending the Chief Commissioner's orders on this point, which has been the subject of separate correspondence, I have not strictly enforced the limit of quantity of this liquor which can be legally possessed.

"I placed before the planters of this district the suggestions made in paragraph 9 of the Circular, *viz.*, that no coolie should be served with liquor except on a written or printed order from his manager, and have to report that this proposal was unanimously condemned.

"A manager of an estate with 1,200 coolies remarked that it would take up all his time writing and issuing the permits, while as neither the coolie nor, as a rule, the liquor-vendor can read, the permit would be useless.

"The licensees of country-spirit shops are as a rule illiterate, and employ a Babu or schoolboy to write up their books.

"I made special inquiries regarding the subject of Black Mondays, and found that is was laughed to scorn, and from an inspection of the *haziri* books of a considerable number of gardens, I can state that, as a general rule, as many tasks are performed on Mondays as on any of the other days of the week."

The Assistant Commissioner of Mangaldai, a sub-division of this district, writes in the same sense :—

"As regards the extent to which drunkenness prevails amongst coolies, I have no reason for supposing that it does so to any undue extent, or that it has of late been increasing. Illicit liquor is probably manufactured in the neighbourhood of tea-gardens, though there is no instance, as far as I know, in the criminal records of this sub-division since 1880 of any such liquor having been detected in the possession of any garden coolie, while there have been to my knowledge several convictions in the case of the outside public.

"As a matter of fact, the managers of tea-gardens here rather prefer a liquor shop close to their gardens, as they argue that Bengalis will get liquor, no matter how far they have to go; and if the garden is close to one of these shops, the coolie is more contented and certain of staying than on a garden where he finds a difficulty in getting his favourite beverage.

"As regards the suggestion that no coolie should be served with liquor except on a written or printed order from his manager, I have ascertained the opinions of the leading planters of this sub-division. No change whatever from the present system of open shops for coolies is desired. The plan, moreover, is one that would probably be found unworkable in practice, as no manager, even if he had the time, would have the inclination to sit down and write passes for a large body of coolies; scarcely one of whom would probably be able to read what was written, while the passess themselves would in nine cases out of ten be equally unintelligible to the liquor seller There would be no check on the amount of liquor given to each coolie, as there would be nothing to prevent the passes being applied for by coolies who did not want liquor for themselves, and made over to others who had not been able to get from the manager an order for as much as they wished. The proposal is not one which has been regarded favourably by the planters here. As, moreover, they are satisfied with the present state of things, it is unnecessary to make any fresh suggestions."

14. The Chief Commissioner has in this letter confined himself to reporting upon the question of excise management as it affects the planters and their interests, and the statistics required in your letter will be submitted as soon as they can be put together. The Chief Commissioner's report is less complete than he would desire to make it, but the reason of this is for the most part that the Deputy Commissioners have, during the last two or three months, been obliged to give all the time they could spare from their regular duties to an elaborate and exhaustive enquiry ordered by the Government of India into the general working of the labour laws, and that it has been known that a more general enquiry into the excise system would be undertaken in the cold weather. On the general aspects of the excise question the Chief Commissioner has no more to say than he has already reported to the Government in my letter of August 31st, and has included in his Resolution on the Excise Report for 1888-89, except that the further information he has meantime collected makes him more hopeful than he was in August that the result of the cold-weather investigations may be to show that the establishment of a central distillery system in substitution for the existing outstill system may be found practicable in a considerable portion of the Province.

APPENDIX A.

Dated Dibrugarh, the 30th May 1889.

From—GERALD FITZGERALD, Esq., Chubwa Tea Company, Limited,
To—The Officiating Secretary to the Chief Commissioner of Assam.

I have the honour to acknowledge receipt of your favour of 8th instant, informing me that the Chief Commissioner had received a copy of a letter addressed by me to Messrs. Finlay, Muir & Co., at their request, in October last, on the subject of the working of the outstill system, and was desirous to obtain information on the subject, and more particularly proof that planters had protested ineffectually against the licensing of liquor shops in the vicinity of their gardens, and that in a particular case, where Government tried to force a shop on land actually belonging to the garden, the manager only won the day after a long fight.

I would have replied sooner, only I have been delayed somewhat in collecting information and opinion from planters of this and other districts, copies of whose letters or extracts therefrom I now have the pleasure to enclose. I think when they are read, it will be allowed that I have fairly proved statements made in my letter to Messrs. Finlay, Muir & Co.

Regarding the case where Government tried to force a shop on land belonging to a garden, I regret to say that the planter to whom I wrote for particulars has not supplied me

with them, but I do not think I am violating any confidence by stating that it occurred on the "Nagagoolie" garden of the Upper Assam Company, and no doubt full particulars could be obtained by referring to the Dibrugarh Court records. In Mr. Barry's letter it will be seen that reference is made to a similar case which occurred on the Rangagora garden (also of the Upper Assam Company). Mr. Barry writes:—"The Superintendent or Manager of the Rangagora garden only succeeded after about two years' hard fighting through the Dibrugarh Court in having one ousted" (page 15 of enclosures).

Regarding cases where managers protested ineffectually against shops being licensed in the vicinity of their gardens, I would refer to Mr. Goodfellow's letter (page 14 of enclosures) Mr. Jameson's (page 15), Mr. Hogarth's (page 16), extract from Mr. Gordon's letter (page 17), and from Mr. Middleton's letter (page 17).

Mr. Kirwan, of Doom Dooma, also had a long fight before he succeeded in getting the shop removed from off land to which he considered he had the prior claim for all purposes save road repairs.

I think the Chief Commissioner will be good enough to allow that, if I wrote strongly in my letter to Messrs. Finlay, Muir & Co., the copies of, and extracts from, the letters I enclose prove that I did not write causelessly.

I need hardly add that I was in no way actuated by any personal feelings towards individual Government officials, nor, I am very sure, were any of the gentlemen who have so promptly supplied me with information on the subject.

It is the *system* that planters universally condemn. There is one thing very certain, and it is this—If there were no tea gardens, there would be no grogshops in Assam. With only the indigenous population to sell to, it would be a case of "Othello's occupation gone," indeed, for the grog vendor. The tea industry unwillingly supplies the motive power that produces the revenue in the shops of the unfortuate imbiber of the poison sold at our gates.

Dated Hokongoori, Dibrugarh, the 16th May 1889.

From—W. N. GOODFELLOW, Esq.,
To—G. FITZGERALD, Esq., Chubwa.

Your letter of 14th instant to hand. I enclose copy of a letter which was printed in the *Englishman* in 1885.

Godfrey told me I had no redress but to buy the license, and admitted that it was a hardship.

Since 1885 the grogshop has flourished, and although I do not know what was paid for the license for this year, yet I am pretty sure that it will not be less than the amount paid in that year.

These grogshops are an unmitigated nuisance, and serve no good purpose whatever. The Assamese do not drink, and the few coolies settled in the district would not support a grog-seller for every twenty-five miles of country, or anything like it. Government seem to refuse to accept the fact that a coolie does not buy a glass of liquor because he feels that his system wants a fillip, but *only to get drunk*, and Government is directly pandering to this vice.

To—The Editor of the *Englishman*.

I was glad to see in your issue of the 10th instant "Britannicus's" letter on the evils caused by the sale of misnamed grog to the coolies in Cachar. Some two years ago you were kind enough to insert a letter of mine on this subject, under the *nom-de-plume* of "Tea-planter," which I hoped would raise a discussion, but it only drew forth one letter endorsing what I had said.

The case of this garden is a perfect example of how little Government really care for the welfare of the coolies they make such a fuss and pother about.

This garden is situated on the Sadiya road, and has a labour force of about 850 adults. Inside, *i.e.*, farther from the Sadiya road than this garden, is another larger one, with an adult abour force of about 1,700, the two gardens forming one block. On the Sadiya road, just facing my garden, a grog-shop has been established, wholly and solely for the sale of bad liquor to the coolies of these two gardens. The traffic up and down the road is mostly by train,

so that the grog seller makes little or nothing by his sales to passengers, and the nearest other garden is four miles off, which has a grogshop much nearer to it than this one, and so is not likely to buy from the one in question.

The other day the license for this shop was sold for the enormous sum of R1,150 for one year. This means nearly one hundred rupees profit per mensem to pay for the license alone. Of the 2,550 adults on the two gardens, nearly half, comprised principally of women, do not drink, or only a little, so that the profit is made out of about 1,300 coolies, and at the expense of their health, and of the peace, order, and discipline of the factory.

I have complained verbally and in writing to Government officials, and although they admit the hardship, they can give no hope of redress, except I buy the license myself, that is to say, that, in order to protect the health of my coolies, I am to be taxed by Government to the extent of one hundred rupees a month, or possibly more, as there would be more competition for the license. Considering the wild propositions made by Government men for the welfare of the coolies, the cost of which would have to be borne by the planter, the collections of revenue from the sale of a deleterious compound that would not be drunk by any one but a coolie is disgraceful. In fact, disgraceful is hardly strong enough an adjective for such conduct.

The 17th April 1885. W. N. GOODFELLOW.

Dated Sealkotee Tea Estate, Dibrugarh, the 16th May 1889.

From—JAS. JAMESON, Esq.,
To—G. FITZGERALD, Esq.

Yours of yesterday's date with enclosure.

The only case I know of where a rum-shop was kept against the protests of the garden managers was a shop on a piece of Falthoo land between the grants of Hugrijan and Balijan. This shop was kept by a man Carrie. I know Ramage and Strangways frequently protested against the shop being kept there, but the then Deputy Commissioner said he was powerless to help them.

As regards my own garden, I find a good few of my coolies get roaring drunk on Sunday, but very few are out at their work on Monday morning, and they do not seem to suffer from any ill-effects of their debauch of the previous day. Last year, however, I lost a boy, who died from having drunk *three bottles* of rum on a Sunday; he died on the following morning. I mentioned this in the half-yearly return; but of course no notice was taken of it, as by Government's own rules the shopman can sell, I think, five bottles to any one man.

N.B.—Mr. Jameson informs me that he was present at a meeting between Mr. Strangways and the then Deputy Commissioner, when the latter expressed himself powerless to interfere. Mr. Strangways is at present at home on leave. Mr. Ramage has left the country.—G. F.

Dated Dinjan Tea Estate, the 23rd May 1889.

From—PETER BARRY, Esq.,
To—G. FITZGERALD, Esq.

Apologising for the delay, I have now the pleasure of replying to your letter of the 14th instant, on the outstill system, which came duly to hand with enclosure (copy of a letter from the Chief Commissioner's office).

Your opinion that the outstill system, as at present conducted in Assam, is objected to by the majority, if not by the entire community, of tea-planters is certainly a well-founded one, and your action in having the matter brought to the notice of the Chief Commissioner is worthy of commendation. The only instance when a planter had difficulty in getting a still removed from the immediate vicinity of his coolie-lines and *off his own land*, that I am cognizant of, occurred in this, the Rangagora, district. The Superintendent or Manager of the Rangagora garden only succeeded, after about two years' hard fighting through the Dibrugarh court, in having one ousted, and at the last the owner of the still only left when compelled to do so by the police in person.

If the stills were placed at a considerable distance from gardens, where the coolies could not have easy access to them, if they were kept under strict police supervision and compelled to sell wholesome liquor in reasonable quantities, even then they would be an unmitigated evil; but, conducted as they are at present, almost invariably situated where a large "hát" is held, quite close to gardens, without restriction as to the quantity or quality of the stuff sold by them, they are a veritable curse to tea gardens and to the coolies themselves.

Though not in a position to prove it, I am satisfied in my own mind that many coolies get poisoned by an overdose of the vile stuff supplied by the outstills.

Trusting some good may result out of your correspondence with the Chief Commissioner.

Dated Talup, Dibrugarh, the 19th May 1889.

From—J. ALSTON, Esq.,
To—G. FITZGERALD, Esq., Chubwa.

Yours of 14th with enclosure to hand. As far as my knowledge goes, planters are almost unanimous in their condemnation of the outstill system. The misery of the thing is that revenue may stand in the way of getting rid of what is a source of great and increasing harm to the coolie population in this part of Assam. Drunkenness, so very rife now-a-days amongst our coolies, is to a great extent in consequence of the reckless selling of liquor of the vilest description from these shops, which drunkenness brings in its train rowdyism amongst the coolies unheared of in the days when most planters kept decent rum for the use of their own people In any of the too-frequent rows between coolies, investigation generally shows that the liquor shop in the background is answerable for the affray. It is impossible to check the vendors, who supply liquor to all and sundry, quite irrespective of the condition they may be in, whether drunk or sober. All the vendor cares for is to make a sale. The general health of the coolie suffers terribly from these excesses, and cases are not unknown of fine, strong, healthy coolies actually poisoning themselves with liquor. Only last Sunday I found a wretched boy lying dead drunk on the roadside. I had him carried into hospital and seen to at once, and undoubtedly it was only the prompt attention that saved his life. This was an extreme case; but others as bad happen. I have always inveighed against this crying evil, but I cannot recollect officially protesting against the system, having been under the impression that on the score of revenue Government would not entertain the idea of doing away with what I can only call a veritable social evil as far as garden coolies are concerned.

P.S.—I have handed your letter and enclosure to O'Brien.

Dated Khobong, Dibrugarh, the 19th May 1889.

From—R. O'BRIEN, Esq.,
To—J. ALSTON, Esq.

Your letter and FitzGerald's enclosure to hand. What the Chief asks for is particulars of any case or cases within our knowledge in which planters have ineffectually protested against the licensing of grogshops in their close vicinity. I have a dim recollection of having heard several cases of the kind, but can't cite any particular instance; but I think Gordon, of Tingrai, when in charge of the Mangaldai Tea Company, had a case in which he or his medical officer traced the death of some of his coolies to the indiscriminate sale of vile grog by one of those outstill-*wallahs* within a stone's throw of his garden, and, as to redress on his appeal to the court, I think he was told that all they could do would be to sell him the grogshops, which, I believe, they eventually did. That planters are unanimous in condemning grogshops close to their gardens I think FitzGerald ought to have no difficulty in proving. This one beside me here I know is a curse to me, and I had to get one of my coolies, by name Horrock Singh, carried home from the middle of the road close beside it the other day in a state of unconsciousness, and I was within an inch of driving over him in the dusk of the evening. Appeal! I would appeal till all is blue, if I thought my appeal would be listened to by a Government that is deaf to the appeal of all England against the nefarious opium traffic conducted here, and they are not likely to relinquish one tittle of their revenue to please us by

removing the grogshops to a decent distance from our gardens, where, the consumption being less, they will naturally get less money for it. Tell FitzGerald I am with him and send him this letter. Gordon is sure to help him.

Dated Jaipur, Dibrugarh, the 17th May 1889.

From—S. HOGARTH, Esq., Jaipur Tea Estate, Limited,

To—G. FITZGERALD, Esq.

Thank you for the copy of the letter from the Secretary to the Chief Commissioner of the 8th instant.

With the exception of the notorious Doom Dooma case, I doubt your getting in any records of protests against the liquor shops. The Government showed such a very determined force in the matter, under the plea of "want of revenue," that planters saw protesting was only waste of time, and adopted protective measures in taking up any land likely to be spotted by Government as suitable (financially) for a shop. I myself have done this, and with a partial success. Another reason is that Government officials won't answer letters from tea-planters, they won't even acknowledge receipt of them, and effectually stifle complaints by this means. I have made complaints about our liquor-shop to coolie inspectors. I have complained that the mixture sold as "sarkari grog" is not only maddening to our people, but that our attempts at doctoring and feeding are discounted by the near proximity of the grogshop The stereotyped reply is—"You have a remedy in your own hands by buying up the shop." And, mind you, this is one of the so-called unhealthy gardens that the Government put in the "black list," and very kindly published in the *Indian Planters' Gazette* in March. I enclose a letter from our Jaipur grogshop. The shop used to be in the bazar, and the road to it, having a rather tigery reputation, acted against large sales. A new man took the license up last year, and has been allowed to open the shop within a few yards of our garden. I had very serious complaints about drunken coolies in the lines, and actually found grog being taken to the hospital. Last pay-day I found the grog-seller in the lines trying to get money out of the coolies. I had him turned out and threatened to prosecute him for trespass. The result is this enclosed letter, in which he says my coolies owe him R450.

I don't think the Chief Commissioner goes far enough when he only refers to protests being ignored. Every one knows that Assamese don't drink spirits, and the sale depends on the imported Bengalis; and I think we have a right to expect to be consulted on a matter of such vital importance.

Dated the 17th May 1889.

From—HENRY HANNAY, Esq., Wilton Tea Company, Limited,

To—G. FITZGERALD, Esq., Chubwa.

Your letter of the 14th instant to hand, enclosing copy of a letter addressed to you by the Secretary to the Chief Commissioner of Assam on the working of the outstill system.

I have never personally made any complaint aginst one of these liquor shops being placed near a garden, but my experience of them is that they do the greatest harm, and more than the Assam Government can imagine.

1st—They lead to excessive drinking and quarrelling in the lines amongst a set of men who are naturally very quiet.

2nd—There is no arrangement made for inspecting these shops, and there is liquor sold from them that is to a large extent the cause of sickness amongst cooli s which could otherwise be avoided.

The liquor I refer to is the usual country rum adulterated in a way that makes a coolie drunk in 10 minutes. Mr. Moran, of Khonikor, has had this spirit analysed, and could let you know about it.

There is one of these outstill shops between this station and the Dinjan bridge. Beyond this bridge there is a small patch of tea which I have to cutivate and pluck. If I send men down to hoe there, there are sure to be one or more come back drunk, and the same with women sent to pluck.

Summaries of letters prepared by Mr. FitzGerald and enclosed in his letter.

MR. KIRWAN, Superintendent of the Doom Dooma Tea Company, writes—

"As regards the system, I have always condemned it, and it is my opinion that it leads to a great deal of drunkenness, and thereby affects the health of the coolies, where shops are situated too conveniently to the gar-

dens. To this effect I wrote to my Agents, with a view of the Tea Association taking the matter up, and bringing the planters' views as a body before Government, as in my opinion most of my neighbours objected to these same grogshops for the same reasons as I did himself. As regards my individual case, it was this:—The Deputy Commissioner at the time wanted to put up a grogshop just outside my garden, on the 75 feet from centre of Trunk Road, which he considered was Government land. I objected, as I contended this land was only for purposes of road repairs, and that if not required for that, I had a prior right to the land, as buildings in front of my road frontage would be a great nuisance to me Well, we fought the matter, and eventually I won, and the grogshop vanished. The matter in the end was settled amicably between the Deputy Commissioner and myself and I have never since heard anything about it."

MR. GORDON, Manager of the Tingrai Tea Company, Limited, writes—

"I have had no trouble much with grogshops in this district, for the simple reason that they are a good way off me, 9 miles in either direction, but, when in Mangaldai, I had one planted almost at my very door, and all my remonstrances were of no avail; even an interview in 1883 with Mr. Elliott, the then Chief Commissioner, did no good. If I had a shop placed close to my garden, I should try and have it removed. It tends to drunkenness, and generally demoralises your coolies, and my experience has been that, given a grogshop within easy access of your garden, you may depend on a large amount of sickness."

MR. HOLMES, Superintendent of the Brahmaputra Tea Company, writes—

"I have never protested against grogshops officially. I have often pointed out to the Magistrate the evils arising from the sale of country spirits. That it is a curse to the country there can be no denying, and I would be very glad to see the outstill system done away with. Our coolies are simply being ruined by it, and the sickness and death-rate on some of your gardens very much increased since the system came in force."

MR. MORAN, Manager of Khonikor Estate, writes—

"There is not the slightest doubt but that planters condemn the outstill system, but we can do nothing to stop it. At Rangagora (K. G. bazar) drunkenness got so bad in 1885 that there was one case of death. A man got hopelessly drunk at the shop; he was carried to Guijan, never recovered consciousness, and expired in a few hours. I had some of the liquor sent in to Godfrey to have examined, but there was nothing in it. Most probably I never got the stuff sold to the coolies. The real poison is drunk on the premises, and never allowed to go out. Stramonium, I am convinced, is used in drugging the coolies."

DR O'BRIEN, Managing proprietor of Behesting Estate, writes—

"Providence has been good enough to me to spare me the infliction of a grogshop in my neighbourhood. Ever since I came to Assam there has not been any of those cursed dens near me. Such being the case, I have had no personal experience (except from hearsay) of the baneful effects of these wretched grogshops on the colies."

MR. MIDDLETON, Manager of Nahorkattia Estate, writes—

"The shop here is about 300 yards from my bungalow. Fortunately for me, my coolies are not great supporters of it, as they use opium freely, and so the shop gives me very little annoyance. My coolies have a wholesome dread of the grog, as several who got drunk when the shop was first established fell victims to cholera in the cholera year, and I have had two cases of death since, quite traceable to the grogshop. There is little use our taking care of the water our coolies drink, so long as these grogshops are allowed to dilute the spirit with any filthy water that may be handy, and the spirit is not strong enough to correct the impurities. I certainly protested most strongly against a license being given for the shop here, pointing out to Mr. Godfrey, Mr. Bolst, Mr. Driberg, and lastly to Mr. Lea, the nuisance it might become, and the injury it had already done the estate, detailing the cases of supposed cholera traceable to the grogshop to Mr. Bolst and Dr. Whitwell during their inspection visits. The only reply I got from the Deputy Commissioners was—'If you don't like the shop being licensed, buy it in yourself.' These words were used by two of the above-named gentlemen, and one added—'Why should I lose revenue to please you?' Of course, I could say no more."

MR PRICE, of Dholajan Estate, writes—

"I look upon such shops as the curse to this country, and being the cause of all rows on gardens."

MR. HAINWORTH Manager of the Jamirah division of the Jokai Company, writes—

"Grogshops, all the same, are a curse to the country, and it would be a good job if they were got rid of. They are the cause of constant rows and broken heads, besides robbing of the coolies. The one at Boorboor is a nuisance to me, and it is seldom a Sunday passes without a row of some sort. I had to put a police case against that man for selling in my lines, and he got fined for it, and the man that owned it had the cheek to write to me after that, and ask me to help in collecting his bad debts for grog from my coolies. These grogshop people not only give it on credit, but receive stolen property from coolies to pay for it."

MR. BLAMEY, Manager of Romai and Tipling Tea Estate, writes—

"I have always been against these native grogshops. They sell such a lot of the muck at such a small price, while a small quantity gets a strong man drunk and helpless, or if not helpless, they kick up fearful dis-

turbances. Last year I had two coolies laid up for weeks through a drunken spree at the Sessa grogshop. They nearly killed each other. On Sundays I have seen sometimes full a dozen men and women on the road in all positions."

MR. JACKSON, Superintendent of the Jokai Company, writes—

"I have never heard of any protests being made except in the papers, nor have I ever made any. I, however, quite agree with you as to the spread of drunkenness amongst coolies since this system came in vogue. When I first joined, tea coolies were comparatively sober. Now, the Sunday afternoon is spent regularly at the grogshops by many of the best coolies, and Sunday night rows and Black Monday are regular institutions. I believe the system is responsible entirely for this, and has done more harm to coolies than all the brutal planters put together."

The HON. SIDNEY PARKER, of Oaklands Estate, writes—

"There is no doubt in my opinion that rum shops are bad things. I fancy everyone acknowledges that. There was one when I came to the garden on my land, and I promptly turned it off."

MR. MACNISH, Manager of Greenwood Tea Company, writes of these shops, as—"Bringing a curse upon the tea industry in particular." "Planters are, I think, unanimous in condemning the system."

MR. WATTS, Manager of Mokalbari Tea Estate, writes that—"the coolie spends pretty well all he has earned in a month" (at the grogshop). He has also had cases when the man has been under the influence of grog from these shops, and has almost murdered his wife, rendering her "incapable of work for months."

Dated 16th July 1886.

From—The RIGHT REVEREND THE BISHOP of LONDON, President to the British and Colonial Temperance Congress, London,

To—The RIGHT HONOURABLE THE EARL OF DUFFERIN, K.P., G.C.B., G.C.M.G., Governor General and Viceroy of India.

In the name and on behalf of the British and Colonial Temperance Congress now sitting in London, I have the honour to address you on a subject of the greatest importance to the vast native population of Her Majesty's Indian Empire, over the government of which you so worthily preside.

It has been brought to the knowledge of the Congress that habits of intemperance are greatly on the increase in Bengal and other parts of India, and in Burma, and that this is largely due to the extension of spirit licenses granted for purposes of excise revenue. The Congress has been informed that the amount of excise revenue in India from spirits has more than doubled in the last ten years, and that this is largely due to the system by which the right to license "outstills" is farmed to the highest bidder, and directly leads to the establishment of shops for the sale of liquor in large numbers of places where till recently such things were unknown, in defiance of native opinion and unhappily spreading misery and ruin among many families of the industrial class.

The Temperance Congress is profoundly concerned at hearing that, notwithstanding the well-known fact that both the religious and the social customs of India during many centuries have frowned upon the use of intoxicating drinks, and that in the greater part of India their use has been practically unknown, a change fraught with so many evil consequences should have been introduced under British rule, and should be to any degree directly fostered by the fiscal system to which I have referred. And in their name I have to beg very earnestly that Your Lordship will cause full enquiry to be made, and will take such steps as will check the serious growth of intemperance now going on, and by such means as the wisdom of your Government may consider best, may effectually diminish and in many cases entirely remove the temptations to indulgence in this degrading and destructive vice.

No. 70 (Revenue), dated 12th August 1886.

From—The Secretary of State for India,

To—The Government of India.

Memorial from British and Colonial Temperance Congress, dated 16th July 1886.
To President, British and Colonial Congress, dated 10th August 1886.

I forward herewith, for the consideration of Your Excellency's Government, copy of the correspondence noted in the margin regarding the alleged increase of intemperance in India. As the report of the Commission on excise administration in Bengal is now before you, it would seem desirable that, in replying to the present despatch, you should intimate what action you propose to take in regard to the several proposals submitted to your Government by the Commission in question.

Dated 16th July 1886.

To—The RIGHT HONOURABLE THE EARL OF KIMBERLEY, Her Majesty's Principal Secretary of State for India.

Memorial of the British and Colonial Temperance Congress.

RESPECTFULLY SHEWETH,—That your memorialists have learned with profound regret that habits of intemperance among the natives of many parts of India and of Burma are greatly on the increase, and that this is largely due to the extension of spirit licenses, for the purpose of revenue, in districts and in places where the taste for alcoholic drinks did not previously exist, and where native opinion is entirely adverse to their use.

Your memorialists believe that the system by which the right to license "outstills" is farmed to the highest bidder has led to the introduction of drinking habits among an industrious population, in defiance of native opinion, has been the means of bringing many families to beggary and ruin, and, if persisted in, must produce widespread misery among large portions of the people under our rule in the East.

Your memorialists therefore entreat that Your Lordship will cause full enquiry to be made, and, if the evils which your memorialists have pointed out should be found to exist, that no time may be lost in applying an efficient remedy, the honour of England, no less than the welfare of the people of India, being seriously involved in the issue.

Dated 10th August 1886.

From—J. A. GODLEY, Esq., Under-Secretary of State for India,

To—The President, British and Colonial Temperance Congress, London.

I am directed by the Secretary of State for India in Council to acknowledge the receipt of your memorial of the 16th ultimo, calling attention to the increase of intemperance in India and praying that some steps may be taken to remedy this state of affairs.

In reply, I am to inform Your Lordship that Sir Richard Cross will reserve any expression of opinion on the statements in the memorial until he is in possession of the views of the Government of India, to whom it has been referred.

No. 166, dated 25th June 1887.

From—The Government of India,

To—The Secretary of State for India.

We have the honour to acknowledge the receipt of the Despatch from Lord Cross, No. 70 (Revenue), dated 12th August 1886, containing papers received from the British and Colonial Temperance Congress. The Congress have been informed that the increase which recent years have shown in the Excise Revenue of India is due to a system which "directly leads to the establishment of shops for the sale of liquor in large numbers of places where till recently such things were unknown," and that the fiscal system adopted by the Government in this country by affording facilities for drinking, "in defiance of native opinion, is unhappily spreading misery and ruin amongst many families of the industrial class." They express their concern that the use of intoxicating drinks, which they believe to have been practically unknown in the greater part of India, should have been introduced under British Rule.

2. Desirous of obtaining for Your Lordship the fullest and most recent information on the subject, we referred these documents to the several Local Governments for report, and we have obtained in reply a mass of information bearing directly on the subject, of which we have caused an abstract to be prepared in the Note which forms the enclosure to this Despatch.

3. Your Lordship is aware that few subjects connected with Revenue Administration have of recent years obtained greater attention at the hands of the Government than questions relating to Excise Administration. In each of the three larger Governments, Bombay, Madras, and Bengal, the Excise system has, within the last six or seven years, been completely examined in its operation and in its effects. These examinations have been made under the instructions of the Local Governments, and in direct communication with us; and the principles on which they have been based, and which have been unanimously accepted by all the authorities concerned, have been these, that liquor should be taxed and consumption restricted, as far as it is possible to do so without imposing positive hardships upon the people and driving them to illicit manufacture. The facts now placed on record shew that in this policy the Local Governments have been completely successful, and that the great increase of Excise Revenue in recent years, which the Congress take as evidence of the spread of drinking habits, really represents a much smaller consumption of liquor, and an infinitely better regulated consumption than the smaller revenue of former years.

4. It should be noted, to begin with, that the Congress are in error in thinking that the position of the Government of India is that they are in the midst of a universally abstemious population, who, if left alone, would know nothing of intoxicating liquor, and who have been introduced to it only by measures adopted by the British authorities. It is true that both the Hindu and the Muhammadan religions denounce the use of spirits, but the classes whose habits of life are framed with a strict regard to religious or social restrictions form in India no larger a portion of the population than in other countries. In several parts of India Nature produces in great abundance the material for distillation of spirit, and there is not the slightest reason to imagine that in the days of Native Administration, when the signs of authority were few and far between, the Indian populations refrained from indulgence in a practice which it requires the constant watchfulness of the British Administration to prevent. The

prevalence of spirit-drinking in ancient Hindu times is the subject of a paper by Dr. Rajendralala Mitra, who is a well-known authority on all matters relating to Hindu antiquities. This paper is summarized in paragraph 11 of the enclosures, from which it will also be seen that under the Muhammadan Administration, which immediately preceded the British Rule, the facilities for drinking were very much greater than have ever since existed, and the prevalence of drinking habits quite as much complained of. The reports by the Chief Commissioner of the Central Provinces and of Assam prove that it is precisely those tribes and races which have been least accessible to the influences of British Rule which are most addicated to intoxicating drinks and drugs.

5 We have at the present day ample evidence on this very point in the conflict between the British and Native Excise systems wherever British and Native territory meet. These are the only points where the British system breaks down, because the restrictions imposed upon manufacture and consumption on the British side of such frontiers are not met by equivalent restrictions on the other side. One of the main difficulties which the Excise authorities have to meet is that of excluding from British territory the more lightly taxed and more easily obtained spirit available in Native States, and the ritish Government have in many cases (mainly in Bombay) bought up the Excise rights of Native States in order that, by imposing on the people of Native States the same restrictions to which those dwelling in British territory are subject, they may maintain the restrictive system on which the British Excise Administration is founded.

6. The information, therefore, which has reached the Congress on this subject is entirely erroneous. The Governments in India are not set in the midst of an abstemious people from whom they can realize no Excise Revenue, unless they place in their way temptations to drinking which would not otherwise exist. On the contrary, it is only by strong preventive establishments that illicit distillation can be prevented. The great increase in the Revenue, to which the Congress allude, does not mark the extension of drinking habits, but is the result of a great and general increase in the rate of tax, which it would have been entirely impossible to realize but for the great improvement in preventive measures which has accompanied it. In fact, the ability of the Excise Department to prevent illicit distillation is the only limit which is imposed in practice to increase in the rate of taxation.

7. The Congress are also misinformed in connecting this increased revenue with "the system by which the right to license outstills is farmed to the highest bidder." In scantily-inhabited tracts, and in places which border upon Native States, a system of this kind is employed as providing the only means by which a tax of any kind can be levied upon the consumption of spirits; these are places where the Government has no choice between untaxed distillation and trade and the system of farm to which the Congress allude. But outside these very narrow limits the system may be described as obsolete. The object of the Excise Department is to tax every gallon of spirits, first, by a fixed still-head duty, which is regulated at the discretion of the Government; and secondly, by a license fee for retail sale, which is usually determined by competition for the privilege of sale.

8. The "outstill" system, as it is understood in India, is not a system by which, on payment of a lump sum, the distiller is free to brew as much spirit as he likes and sell it wherever he likes. The duty is levied upon a strict calculation of the number of gallons which the still can produce, and the conditions both of distillation and of sale are carefully regulated with reference to the existing local demand. Shops are established where the Administration and not where the licensees consider them necessary, the police and the municipal authorities being consulted regarding them

9. Before passing on to give actual statistics of the consumption, it must be remembered with what large tracts of country and with what a large population we are dealing. Judged by a European standard, the people of India are a remarkably abstemious people. Drunkenness in the English sense of the term hardly exists in India. Writers whose comparisons are based on Oriental experience describe as drunkenness and as spread of misery and ruin a condition of things which, if it existed in England, would be regarded almost as a millennium of temperance. The average consumption in India is only a bottle or a bottle and a half of spirits a year for every adult male, and in some

provinces is even less than that. It may be conceded that, however small the rate of consumption, any increase of it is equally to be deprecated; but at the same time, in dealing with subjects such as the present, it should be borne in mind that such terms as "drunkenness," "drinking classes," and "spread of drinking," when used by natives of India or in connection with Indian Administration, bear a meaning wholly different from that which they convey to a mind familiar only with the English aspects of the temperance question.

10. The papers submitted by the Government of Bombay give very ample statistics of the Excise Administration. They shew that during the ten years ending 1883-84, the number of shops in the whole presidency was reduced from 3,440 to 2,945. Taking the town and island of Bombay, the still-head duty was raised from R1 to R2¼, and the consumption reduced from 900,000 gallons to 700,000. Similar statistics are given for other large cities and populous tracts, and it is shewn that, through the operations of Government, the rate of tax has been increased three-fold, and the selling price by 60 per cent.

11. In the Presidency of Madras, a Committee appointed in 1883 revised the whole system of excise, their principle being to levy as high a duty as possible without causing illicit distillation. The effect of the increase of duty has been to reduce the consumption from 1,200,000 gallons in 1883-84 to 1,000,000 gallons in 1885 86.

12. In Bengal, the number of shops for sale of liquor was allowed in 1882 to increase as high as 39,000, but the stricter measures recently adopted have brought the number down to 27,000. The number of shops for sale of drugs has decreased steadily from 1871, the number in that year being 16,600, and the present number being 6,000.

13. In the North-Western Provinces, a considerable increase of consumption is shewn, but part of it is due to the suppression of illicit manufacture. As regards the rest, it is attributed, in the opinion of the officers best fitted to judge, to the marked increase of material prosperity among the lower classes. In 1884, the Local Government discussed the subject at length in a published Resolution, insisting upon a policy of taxation and control of the consumption.

14. In the sparsely-cultivated region of Burma, there are special difficulties in suppressing illicit distillation which is found inevitably to follow restrictions on sale and high taxation. There has been a large decrease in the number of shops during the last five years, during which probably the Administration has felt itself more able to prevent the illicit traffic which such restriction in that country would naturally give rise to.

15. Similar detailed information is given in the enclosures with reference to the Punjab, Central Provinces, Assam, and the minor provinces directly administered by the Government of India. In all of them it will be seen that the leading object of the Administration is to impose restrictions, as far as possible, upon consumption.

16. In short, the Temperance Congress—starting from the erroneous assumption that liquor traffic and liquor consumption are unnatural in India and would not exist but for the state of things created by the British Administration—have formed the conclusion that the mere orders of the Government are sufficient to confine the consumption within any desired limit, and that the Government is responsible for not drawing that limit much closer. The real problem, it will be seen, is much more difficult. There is a point at which restrictions on consumption are inevitably followed by illicit distillation—a point which varies in every region, according to the habits of the people, the sparseness of population, and the nature of the country and its productions. The papers now forwarded to Your Lordship amply shew that the object which the various Governments have in view is the adaptation of the various methods of Excise Administration to the different conditions which present themselves, and the imposition of as great restriction as circumstances in each case permit. In our opinion the papers are a record of success in the solution of this difficult problem."

Alleged Increase of Intemperance in India.

Diary No. 6915, dated the 16th August 1886.

In August 1886 we received a letter, dated the 16th July 1886, from the President of the British and Colonial Temperance Congress, London, stating that

"it has been brought to the knowledge of the Congress that habits of intemperance are greatly on the increase in Bengal and other parts of India and in Burma, and that this is largely due to the

extension of spirit licenses granted for purposes of excise revenue. The Congress has been informed that the amount of excise revenue in India from spirits has more than doubled in the last ten years, and that this is largely due to the system by which the right to license 'outstills' is farmed to the highest bidder, and directly leads to the establishment of shops for the sale of liquor in large numbers of places where, till recently, such things were unknown, in defiance of native opinion, and unhappily spreading misery and ruin amongst many families of the industrial class.

"The Temperance Congress is profoundly concerned at hearing that notwithstanding the well-known fact both the religious and the social customs of India, during many centuries, have frowned upon the use of intoxicating drinks, and that in the greater part of India their use has been practically unknown, a change fraught with so many evil consequences should have been introduced under British rule and should be to any degree directly fostered by the fiscal system to which I have referred."

2. The President of the Congress (the Bishop of London) begs that full enquiry may be made into the matter, and that steps may be taken to check the serious growth of intemperance in India.

Diary No. 7443—1128., dated 2nd September 1886.

3. We also received a Despatch from the Secretary of State, No. 70 (Revenue), dated the 12th August 1886, forwarding a copy of correspondence with the British and Colonial Temperance Congress on the same subject, and asking to be informed as to what action the Government of India would propose to take in regard to the several proposals submitted by the Excise Commission, Bengal.

4. We also received a copy of a letter, dated the 20th November 1886, addressed by the Reverend Thomas Evans to Mr. Samuel Smith, M.P., in which it is stated that the Board of Revenue have found out that one way to get money is

"to *encourage the drink trade*, and to put facilities before the people generally to take to the habit of drinking in order *to push on the trade* and to get in a *larger revenue*; so that really the Indian Government is guilty of the crime of pushing a trade for fiscal objects which is fast spreading the terrible evil of drinking and drunkenness throughout the country. In Bengal, when they found that the old 'central distillery' system did not increase the excise revenue as rapidly as they could wish, a Member of the Board, Mr. Buckland, proposed to the Government of Bengal to introduce the *private* stills, called the outstill system, by which native distillers were at liberty to open their own stills and manufacture as *much* as they liked, and *what* they pleased, by paying a monthly rent to the Government for permission to manufacture and sell. This brought the liquor down from 2 shillings or so per bottle to about 2 pence, and the stills multiplied a hundredfold. The consequence was there was a regular rush for the drink from all classes."

(Mr. Buckland, it should be remarked, left India finally in April 1881.)

5. The Reverend T. Evans also states that the Commission appointed to enquire into the excise of country spirit in Bengal

"resulted in a recommendation to abolish the outstills in all the chief towns and go back to the sudder or central distillery system, as drunkenness was spreading, and this *so far* was an improvement, but only a very partial one for the vice is spreading still."

6. He suggests the following remedy :—

First—the still-head tax should be raised as high as possible, as also the license on all the shops for selling; and

Secondly—local option should be introduced, for now the population have no voice, and liquor shops multiply as fast as the traders can make them pay and the Government get increased revenue.

7. The Congress do not state the source of their information The statement that the population of British India pay nearly twice as much taxation upon the intoxicants they consume, as they did ten years ago, is not far from correct. The excise revenue was about £2,300,000 in 1871-72 till 1873-74: it gradually increased to £2,600,000 in 1878-79, and since that year the rate of increase has been much more rapid, the amount in 1886-87 being £4,265,600. But the information received by the Congress that this increase is "largely due to the system by which the right to license outstills is farmed to the highest bidder" is certainly incorrect.

8. The increase of revenue, it will be seen from this note, is in great measure due to the prevention of smuggling by better administration. It is due also in part to increase of population and to improved means of communication. But it is in very large measure due to the fact that the last eight years have been years of extraordinary agricultural prosperity.

9. The outstill system, referred to by the Congress, existed in past times, but the history of the period during which the increase of revenue has taken place is the history of a practically complete supersession of it by better methods of excise administration. The alleged system, in fact, belongs to ancient history, and is confined at present to a few wild outlying tracts where there is no option between allowing the distillation and consumption of spirits to go altogether untaxed, and giving the business in farm to some person who would at least take care to collect some revenue and would have a personal interest in preventing illicit consumption.

10. It was not from any inability to give an immediate and complete reply on the subjects dealt with by the Congress that the Government of India preferred to collect anew the statements and opinions of Local Governments upon the questions raised. It is well known, in India at least, that during the last ten years, and especially during the last five, all the principal Governments have been giving the greatest attention to the question of excise administration. There is hardly any department of the revenue administration in India in which the

Government in India can shew a record of greater success, whether the question is looked at from the purely fiscal point of view, or with regard to its social aspects. The result of the references to the Local Governments has been to shew, in very considerable detail, that the various Governments of India, in respect of their excise administration, have been extremely successful in combining a great improvement of the revenue with severe restrictions on the consumption of the liquor from which it is derived.

11. It may be of advantage, as a matter of some antiquarian interest, and with reference to the statement of the "well-known fact that both the religious and social customs of India, during many centuries, have frowned upon the use of intoxicating drinks, and that in the greater part of India their use has been practically unknown," to commence with a quotation from the Report of the Bengal Excise Commission :—

"7. *The use of spirits among the ancient Hindoos.*—Dr. Rajendralala Mitra in a very learned and interesting paper contributed by him to the Asiatic Society's Journal, Volume XLII, part I, for 1873, shows conclusively by a profusion of instances taken from Sanscrit literature, ancient and mediæval, that spirits and other intoxicating drinks have been extensively used in India at all times and by all classes. He states, indeed, that their use had been condemned by moralists and lawgivers, but he proves that rice-spirit was sold and drunk and used in sacrifices in the earliest Vedic times; that the leading characters of the Mahabharat were addicted to strong drinks; that the Ramayana frequently notices spirit-drinking with evident approbation; that in the time of Kalidasa drinking seems to have been very common, not only among men, but even among women of high rank; that the Puranas abounded in descriptions of spirits and of drinking; and that the Tantras afford the most indubitable proofs of a strong attachment on the part of a large section of the Hindoos to over-indulgence in spirituous drinks. He also gives descriptions of the different kinds of spirits, of the materials from which they mere made, and of the manner of making them, which will be referred to in succeeding parts of this report. He does not, however, write on the question of their being made a source of revenue in Hindoo India, and it is understood that he is of opinion that they were not taxed. Other authorities, however, of great weight are of a contrary opinion; but there seems to be no direct evidence on this point beyond the alleged fact that all articles sold in shops were subject to taxation. Now, in the Buddhist drama Naga Nonda there is mention of a spirit shop, and there are similar references by Kalidasa and elsewhere noticed by Dr. Rajendralala. There are also many references to the use of spirit in Buddhist works, and it was stringently prohibited in Buddhist scripture. Reference to the subject will be found in Hodgson's Languages, Literature, and Religion of Nepal and Thibet; in Spence Hardy's Eastern Monachism; in Bishop Bigandet's Life or Legend of Gautama; and in the second volume of Bornouf's Lotus de la Bonne Loi.

"8. *Excise under the Moghul Emperors and up to the resumption of the sayer in excise in 1790.*—In Gladwin's translation of the Ayeen Akbary, paragraphs 288 and 289, there is a list of taxes which were remitted by Akbar, among which were taxes on salt and spirituous liquors; but both these taxes, as well as several others of those enumerated in the Ayeen Akbary, must have been subsequently re-imposed, for they are included in the sayer of later fiscal statements. It appears from Mr. Sheristadar Grant's Analysis of the Finances of Bengal, written in 1789, and from Mr. Shore's Minutes, that in the accounts of the revenues of Bengal, as settled by the Nawab Jaffir Khan in 1722 A.D., and confirmed by his successor, Sujah Khan, seven years afterwards, the taxes on spirituous liquors were treated in two ways. In some parts of the country, they were realised by the zemindars and then formed part of the sayer, which was consolidated with the mal in the total assessment. In other parts, they were collected by what Mr. Grant calls the more immediate temporary officers of Government, and were then partly included in the Chunakali mahal, one of the great divisions of the separately-managed miscellaneous revenue in Mir Jaffir's system, and partly shown under other headings. This distinction was clearly maintained up to the assumption of the Dewany by the East India Company in 1863, and it may be gathered from the section of Mr. Grant's Analysis relating to 'the sayer of the dewany territory' that it existed in some form at the date of his report. This opinion seems also supported by allusions in the early Regulations to a separate system of excise management obtaining in the cities of Moorshedabad, Patna, and Dacca. It does not appear clearly what the system was, but in the tracts where the sayer was collected by the zemindars it is probable that there was a practically unrestricted system of outstills paying very low rates in many places, though it may be conjectured that the ordinary rent was not less than R10 monthly, or the equivalent in liquor when required for social or ceremonial purposes in Behar and parts of Bengal. The price of spirit under these arrangements was less than it has ever been anywhere in Bengal since the modern excise system was introduced in 1790, as appears from a passage in a description of the mohwa tree in Behar, written in 1785, by a Lieutenant Hamilton. That officer states that the mohwa flowers being fermented, yielded by distillation a strong spirit, which the people sold so very cheap that for one pice (about a halfpenny) might be purchased no less than a cutcha seer (about a quart bottle) with which any man might get completely drunk. Lieutenant Hamilton also stated that the mohwa flower was in his time exported from the jungly tracts, where it grew wild, to Patna and other places in considerable quantities. This statement regarding the cheapness of spirit is corroborated in a paper written about the same time by a Mr. Keir, from which an extract will be made in a subsequent chapter of this report; and it would appear that complaints were then rife about the spread of drunkenness among the lower classes of the people. These complaints apparently decided the Government upon the resumption of the sayer on spirituous liquor."

12. The fact that the British administration is not chargeable with the introduction of drink and drinking habits in India will be seen also from the quotations given below with reference to the Central Provinces and Assam. Indeed, it is well known that the only real difficulty in British India excise administration arises at those points where the territories under British administration impinge upon wild or sparsely-inhabited tracts or upon Native States. The habits of the people in the first case, and the systems of native administration in the

second, are such as to render it extremely difficult to prevent the entrance of cheap spirit into the tracts subject to our authority. It is in these cases that, as above stated, we are obliged sometimes to defend ourselves by introducing the "farming" system to which the Congress refers. But even in these cases we have done our best to adhere to our principles, and (especially in the case of Bombay, where, more than in any other part of India, our territory is interlaced with native territory) we have induced many of the Native States to place their excise administration under our control, so that we may enforce upon them the same restrictions on consumption which we apply in our own territory.

13. It may be useful, before taking up the explanations given for each province, to give some idea of the relative value of the figures about to be quoted. We shall have to write of hundreds of thousands of gallons, and it is well therefore to give an exact idea of the value of these quantities in estimating the prevalence of drinking habits among the people; for persons who use these large figures are apt to forget the enormous population and the extensive area over which they are spread.

14. As regards the wilder tribes, we have naturally no precise information of the rate of consumption; their ancestral drinking habits must be ascribed, not to any new facilities placed at their disposal by the British Government, but to the fact that Nature has provided them with ample means of indulgence. For districts managed on the outstill system, the information is inexact, but the amount of duty, being more or less regulated by the capacity of production, gives us the means of making an estimate. Where the still-head duty system prevails, the figures of consumption are necessarily exact.

15. In the Excise Report of 1885-86 for Bombay, the satistics of consumption are given for Bombay itself and for several of the districts. The figures give a consumption of 1,656,510 gallons for 8,142,956 persons, which is less than a gallon a year of every adult male. If the City of Bombay were excluded from these figures, the average would be about half a gallon only.

The Commissioner for Madras, in his report for 1885-86, gives the statistics of consumption over a population of 22,331,954. The total is 1,085,477 gallons, or less than a quarter of a gallon for every adult male.

For Bengal, with a population of 66,589,859, the consumption, estimated on the assumption that each gallon pays one rupee of duty, which appears to be well within the truth, amounts to 4,510,228 gallons. This is about a quarter of a gallon for every adult male.

In the North-Western Provinces, as will be seen from the extract hereafter given, the Excise Commissioner estimates the consumption at one pint for every adult male.

The Punjab Report for 1885-86 gives the consumption for the Province at 135,236 gallons for a population of 18,818,220, which gives only a quarter of a pint for every adult made.

16. We proceed to review, in turn, the information given us in reply to our references to the various Governments.

BOMBAY.

17. The Government of Bombay states that the allegations made by the Congress to the effect that the use of intoxicating drinks has been introduced under British rule in India, contrary to the religious and social usages of the people, and that drunkenness is increasing, are incorrect, so far as that Presidency is concerned. Although, in consequence of the relaxation of religious and caste rule, it is probable that intoxicating liquor is now often used in secret by classes who formerly abstained from this as well as other practices of self-indulgence, it must be remembered that large sections of the population, including most of the indigenous tribes, have from time immemorial used intoxicating drink. Habitual drunkenness, in the English sense of the word, is very rare.

18. It is also stated that recent improvements in the excise system, whereby liquor is not only taxed at an immensely increased rate, but illicit distillation and sales are checked to the utmost, have had a very marked effect in decreasing consumption, and that the operation of the existing system has been deemed so stringent that whole classes have combined to abstain from liquor altogether with a view to compel Government to reduce its taxation.

19. Under the Bombay system of excise there is no sale of the right to license outstills, except in a few wild districts, where illicit distillation is very difficult to check. In places where outstills are permitted they are specifically licensed by the Revenue authorities and properly controlled. Nearly all intoxicating liquor sold in the Bombay Presidency is issued under license from central distilleries on payment of still-head duty and is under very strict and close supervision.

20. The increased revenue from excise is, it is stated, due to enhanced rates of duty; to a very great reduction in the consumption of illicit liquor through improved preventive arrangements, and to the growth of population and their increased means.

21. Among the papers furnished by the Government of Bombay, and bearing upon this subject, are two important ones, which are quoted at length :—

Dated 21st August 1883.

From—C. B. PRITCHARD, Esq., Commissioner of Customs, Salt, Opium, and Abkari, Bombay.

To—The Editor of the *Bombay Gazette*.

"In a leading article that appeared in your paper of the 14th instant it is stated that 'the increase of drink in all parts of this Presidency has been a standing complaint against the Government,' and the officers of the Bombay Abkari Department are charged with having, in their eagerness to make revenue, unduly pushed the sale of liquor to the encouragement of drunkenness and

the destruction of the morality and happiness of the native population. The progress of liquor-drinking among the native population of India is a subject of general interest, and it is very desirable that the public should be in possession of accurate information upon it. I trust, therefore, that you will kindly give me space to explain briefly what effect the recent changes in the system of Abkari management have had on the consumption of country spirit in this Presidency.

"I will first take the case of the city of Ahmedabad, the special instance in point brought forward in your article. You say that during the last few years the consumption of liquor in that locality has more than doubled. I give below a statement exhibiting the quantities of licit spirit sold in Ahmedabad and its neighbourhood during each of the last ten years, together with an account of the duty collected on the spirit sold there in each year of that period :—

YEARS.	Tracts supplied with liquor from the distillery at Ahmedabad.	Population of the tracts supplied.	Number of gallons of spirit issued from the distillery.	Rate of duty per gallon.	Duty collections.	REMARKS.
			Gallons.	R a.	R	
1872-73 .	Ahmedabad city and cantonment and three miles round.	118,756	30,281	1 0	30,281	From 1872-73 to 1880-81 the city of Ahmedabad and its immediate neighbourhood was the only part of the district supplied with liquor from the sudder distillery. The privilege of making and selling liquor in the rest of the district was leased in a number of small farms. The farmers paid lump sums for their privileges. No restrictions were placed on the quantities of liquor they made and sold, nor was any record thereof kept. The petty farming system was abandoned and the whole district was first supplied from the Ahmedabad distillery in 1881-82.
1873-74 .	Ditto .		30,787	1 0	30,787	
1874-75 .	Ditto .		32,209	1 1	34,222	
1875-76 .	Ditto .		38,662	1 1	41,078	
1876-77 .	Ditto .		37,650	1 1	40,003	
1877-78 .	Ditto .		33,926	1 1	36,046	
1878-79 .	Ditto .		21,480	2 0	42,960	
1879-80 .	Ditto .		23,286	2 0	46,572	
1880-81 .	Ditto .		27,427	2 0	54,854	
1881-82 .	The whole of the district.	856,324	46,514	2 0	93,028	

"These figures show that the consumption of spirituous liquors in Ahmedabad, far from having doubled, has *decreased* considerably during the last four years, while the duty collections made during the same period have largely increased. The increase in the revenue realisations is due to the raising of the rate of duty from R1 to R2 per gallon from the 1st August 1878. The raising of the rate of duty of course compelled the liquor shopkeepers to raise their prices, and the prices now charged for country spirit in Ahmedabad are about 50 per cent. in excess of those that prevailed down to 1877-78, the year in which the system of abkari management, which you have condemned, was first introduced.

"Similar details regarding the consumption of country spirit and the duty levied thereon in the city of Bombay and in the towns of Surat and Balsar and their neighbourhoods for each of the last ten years will be found in the tables given below."

[These tables are reprinted at the end of this paper. The first shews the consumption in the island of Bombay, gradually reduced from 907,445 gallons, producing R7,20,160 of duty, to 630,521 gallons, producing R13,07,882 of duty. The second shews the consumption in Surat and neighbourhood, reduced from ¾ gallon per head to less than ½; the consumption in the immediate neighbourhood falling from 85,523 gallons in 1872-73 to 45,222 in 1878-79. The third gives similar statistics for a third tract showing consumption diminished from 56,853 gallons to 22,270.]

"It will be seen from the above that in Surat and Bombay, as in Ahmedabad, a large diminution has been effected in the quantities of *licit* country spirit passing into consumption. Similar results have been obtained in the rest of the Presidency, but the space to which this letter must necessarily be limited will not allow of my setting them forth in detail on the present occasion. Within the last five years the rates of duty levied on country spirit have been raised *everywhere*—in many districts they have been more than double—while the selling prices of country spirit have generally been increased by at least 50 per cent. The rates of duty are to be raised still higher and are gradually being approximated to the customs duties levied on spirits imported from Europe. I do not think, then, that it can justly be said that the abkari policy now being pursued has resulted in any increase in the consumption of licit liquor.

"In order to put down the consumption of *illicit* liquor, which formerly extensively prevailed, Government have increased their expenditure on preventive establishments since 1877-78 by about one and a half lakhs of rupees a year, and they have, besides, obtained leases of the abkari management in most of the Native States in the Presidency from which liquor-smuggling was formerly rife. There can be no doubt that these arrangements have sensibly diminished the consumption of *illicit* liquor throughout the Presidency.

"In regard to the licensing of shops for the sale of country spirit there has not been, as you suppose, any increase in the number of shops licensed of late years. In 1877-78 there were in the whole Presidency, exclusive of Sind, 2,976 shops at which country spirit was sold; now there are only 2,474 such shops, *i.e.*, but one shop to each 5,676 persons. In some few localities the number of liquor shops has been increased. It is an essential point in good abkari administration to place *licit* liquor within easy reach of all persons wanting drink; otherwise they may be tempted to use smuggled liquor.

"In Ahmedabad several new shops were opened last year and a petition objecting to some of them was made to the Collector, who, after enquiry, ordered four of them to be closed some time before your article under reference was published.

"I am somewhat surprised to find the *Bombay Gazette* now charging the Bombay Abkari Department with the encouragement of drunkenness and immorality among the people. That you have not always held this opinion will be seen from the following extract from an article that appeared in your paper only last year, since when no change whatever has been made in our abkari system:—

"'In so far as Bombay is concerned, we are happy to bear testimony to the growing sobriety of the urban population of India. We have not before us any later returns than for 1880; but from the police returns of that year we learn that the cases of drunkenness had decreased from the numbers of the preceding year by the substantial figure of 657. Under the head of disorderly and indecent behaviour in the public streets, a class of offences which has close relations with drunkenness, we have the enormous falling-off of 1,289 from a total in 1879 of 4,175. The number of persons charged with assaulting the police fell from 51 to 24, and petty thefts, also a variety of crime generally associated with drunkenness, decreased from 4,075 in 1879 to 2,558 in 1880, showing a decrease of no less than 1,517. In all classes of crime there was a decrease of no less than 5,274 persons charged. We cite these facts, which, if analysed, would corroborate our arguments in detail, to support the claim for increasing sobriety.'"

(2) *Extracts, paragraphs 81 to 91, from the Bombay Excise Report for 1883-84.*

Complaints against abkari policy.

"*Para. 81.*—It may not be out of place if I notice briefly, before leaving this part of my subject, certain articles and letters that have lately appeared in local newspapers denouncing the abkari administration of this Presidency as being conducted on mere trade principles with the sole object of raising revenue, with no regard for the well-being of the people, and with the result of a large access of dissipation and drunkenness. It has been alleged that the number of liquor shops has been multiplied in order to push the sale of intoxicating drinks, and that the increase and increasing collections of abkari revenue are due to a large and progressive increase in the consumption of spirituous liquors. The publication of these statements in newspapers, which to some extent reflect public opinion in Bombay, shows that considerable misapprehension exists as to the facts of the Government administration of this branch of the revenue, and that wrong impressions are prevalent concerning its aims and the results obtained which may be considered to require correction.

Refutation of charge of increasing liquor shops.

"82. The allegation that the Department is encouraging the people to drink by opening additional liquor shops is disproved by the figures given in the table below, which show the total number of shops licensed for the sale of spirituous liquors throughout the Presidency in each of the last ten years.—

Years.	Number of Shops licensed for the sale of		Years.	Number of Shops licensed for the sale of	
	Imported spirit.	Country spirit.		Imported spirit.	Country spirit.
1874-75	394	3,046	1879-80	415	2,398
1875-76	413	3,078	1880-81	399	2,351
1876-77	424	3,032	1881-82	411	2,452
1877-78	431	2,976	1882-83	378	2,558
1878-79	531	2,357	1883-84	392	2,553

Refutation of allegation of increased consumption.

"83. As regards the alleged increase in the quantities of spirituous liquors passed into consumption, evidence of the same comprehensive character is not available. Before the revision of the system of abkari management in this Presidency was taken in hand (in 1876-77 in the island of Bombay, 1877-78 in the mofussil), it was only in a very few places that any record was kept of the quantities of spirit made and issued from the distilleries. Throughout the Presidency, except in Bombay and a few other large towns, the exclusive right of making and selling country spirit was farmed out to contractors for lump-sum payments without restriction as to the quantities of spirit made and sold or the selling prices charged, and no account was kept of the quantities passed into consumption. But in a few places, public distilleries had been established, from which country spirit was issued on payment of still-head duty at fixed rates for the supply of shops situated within certain defined limits, and it will be seen from the statistics given below that the consumption of country spirit in each of those localities is certainly no larger at the present time than it was before the revision. For the town and island of Bombay in which the liquor-drinking population is larger

Decreased liquor consumption in Bombay.

and the rate of consumption is higher than in any other part of the Presidency, complete figures for the last twelve years are available. These are set forth in the following table:—

YEARS.	Number of gallons of spirit of strength 25° U. P. passed into consumption.	Rate of still-head duty levied on mowra spirit.	Rate of tree tax levied on trees tapped for the manufacture of toddy spirit	Number of trees tapped for the extraction of toddy to be used in the manufacture of toddy spirit.
		R a. p.		
1872-73	907,445	1 0 0	6	26,755
1873-74	884,096	1 0 0	6	25,467
1874-75	892,187	1 0 0	7	22,544
1875-76	979,295	1 0 0	7	24,815
1876-77	566,482	1 12 0	9	11,345
1877-78	653,557	1 12 0	9	22,407
1878-79	585,166	2 4 0	15	22,312
1879-80	534,980	2 4 0	18	16,505
1880-81	583,026	2 4 0	18	15,559
1881-82	630,521	2 4 0	18	17,699
1882-83	663,790	2 4 0	18	18,450
1883-84	698,396	2 4 0	18	18,757

Decreased liquor consumption in Ahmedabad.

The city and cantonment of Ahmedabad has for many years been supplied with country spirit from a distillery established in the neighbourhood. The quantities of spirit passed into consumption from that distillery in the six years preceding the revision averaged 33,919 gallons a year, and the rate of still-head duty levied was R1 per gallon. In the same tract the sales of country spirit amounted to 32,882 gallons in 1882-83 and to 32.272 gallons in 1883-84, and still-head duty was levied in those years at the rate of R2 per gallon.

Decreased liquor consumption in Surat.

The city of Surat also, as well as all shops within a radius of six miles round it, received its country spirit supplies from a similar distillery. The average quantity of spirit issued from the Surat distillery on payment of duty at the rate of R1-4 per gallon in each of the six years ending 1877-78 was 91,813 gallons, while the supply taken by the city of Surat and the whole of the Chorasi taluka (population 154,608) besides in each of the three last years, has averaged 83,036 gallons a year.

Decreased liquor consumption in Balsar.

In the town of Balsar a public distillery was established in the year 1873-74 which supplied that town and the shops within 6 miles of it. The average issues from that distillery for each of the five years ending 1877-78 amounted to 63,093 gallons a year, and the still-head duty rate was 8 annas per gallon; but for the last three years, with a still-head duty rate of R1-8 per gallon, the sales in the whole of the Balsar taluka have averaged but 47,474 gallons a year.

Reasons for belief that consumption has not generally increased.

"84. If any general increase in consumption had taken place, there can be little doubt that it would have shown itself in one or other of the large cities just mentioned, each of which contains a large and thriving population more or less accustomed to the use of ardent spirits. But nothing of the kind has occurred in any of those cities, and as the abkari administration has been conducted on precisely the same principles in all parts of the Presidency, the natural presumption is that the consumption of spirit has not generally increased elsewhere.

Increased taxation.

Other considerations tend to the same conclusion. The rate of taxation on country spirit and the prices at which it is sold have been increased in every district. In the Konkan, the highest rate of tree-tax levied before the revision anywhere outside the Island of Bombay was R2½ per tree, and that only in a single taluka of the Thana district. The rates levied now throughout the coast districts, except in the neighbourhood of the Portuguese Settlements, range between R12 and R16 per tree. Above the Ghats, the highest rate levied on mowra and molasses spirit before the revision was R1 per gallon; now the lowest rate levied in any district in the Deccan and Southern Maratha country is R2½ per gallon.

Increased selling prices.

In Bombay country spirit used to be sold at from annas 5 to annas 7 per bottle; its price now is 10 and 11 annas per bottle. In the Deccan and Southern Maratha country the selling-price of spirit has risen from about 8 annas to 12 annas per bottle, and in Guzerat from 5 and 6 annas to 7 and 8 annas.

Suppression of illicit distillation and importation.

At the same time that the selling-prices of spirit have been raised, efficient measures have been taken to check illicit distillation in British districts and the illicit importation of spirit from foreign territory. New establishments, whose duty it is to prevent and detect illicit practices, are now maintained at a cost amounting to nearly R2,00,000 a year, and Government has leased from various chiefs, on payment of rents amounting to about R1,30,000 a year, the right of directing the abkari arrangements in most of the Native States from which spirit used to be obtained for illicit importation into British territory. Before the revision no expenditure whatever was incurred on these accounts. Besides this, the farmers are now obliged, by conditions inserted in their licenses, to maintain private establishments at their own cost to keep watch on the proceedings of their retailers and to obtain information about illicit distillation and kindred offences against the abkari laws: and many of them now do their duty in this matter very thoroughly and spend money freely in the employment of detectives. Moreover,

increased attention has been paid by the Collectors and by the revenue and police establishments generally to matters pertaining to the abkari revenue. It is difficult to believe that consumption, licit or illicit, can have increased generally, in spite of all these measures aimed at its diminution.

Effects of increased taxation on consumption.

"85. It may be noticed that the figures given in paragraph 83 above, illustrating the progress of consumption in the City of Bombay, indicate that the levy of increased taxation has had the greatest effect on the consumption of spirit in the first year of the incidence of the enhanced tax, and that in subsequent years the public demand for the more highly taxed liquor has gradually increased. The last few years' returns* of sales of country spirit in the Deccan districts and in Belgaum and in some of the Guzerat Collectorates, where the rates of duty levied on spirit have been raised at different times within the last six years, exhibit similar indications. But in no district and in no year has any large increase in the consumption of spirit been observable, except in the year under report, and then only in the City of Bombay and in the districts of Thana, Kolaba, and Ratnagiri, and measures have been taken, as already mentioned, which will have the effect of again checking consumption in all those places. I believe that the gradual increase in the sales of licit liquor above noticed is due in part to the check given to the consumption of illicit liquor by the improvements that have been made from year to year in our preventive arrangements, and in part to the gradual extension among the middle and under classes of native society of the habit of using strong liquors. There is no room for doubt that many natives now habitually drink spirit who a few years ago were total abstainers; and I do not think that the enhancement of the liquor tax, or any other measure that Government could introduce, is likely to have much effect in arresting the spread of that habit.

Diminished consumption as a necessary result of increased taxation.

Evidence of experienced Government officers as to decreased consumption.

"86. I know of no reason for believing that the statements made in the newspapers regarding the increase of drunkenness among the people are well founded, except so far as they may relate to intemperance among classes that formerly did not drink. If the vice of drunkenness had spread as alleged, it would have been accompanied by an increase in crime of the classes ordinarily associated with drunkenness, such as petty assault, intimidation, indecent behaviour in the public streets, &c., and the Magistrates and Superintendents of Police would have noticed the circumstance in their annual reports as accounting for the increase of crime of that class that they found themselves called on to explain. But, so far as I am aware, no increase in the number of such crimes has been reported in recent years. Government have not called my attention to any such report, nor have I received information from other sources to lead me to believe that the people of any district have lived more intemperately of late than in former years. On the other hand, there is good evidence to show that the revised abkari arrangements adopted in two of the most notoriously drunken districts in the Presidency—Thana and Kolaba—have had a most salutary effect in checking drunkenness among classes that formerly were almost addicted to that vice. The following are extracts from official reports written by Mr. Mullock, C S., when holding the office of Collector of Thana:—

"'The new abkari system, along with largely increasing the revenue of the State, has tended to raise the price of liquor and to prevent illicit distillation and tapping, thus largely discouraging the excessive drinking for which this Collectorate was so noted. We cannot of course expect those who acquired the taste for strong drinks under our demoralising former or cheap-liquor system to at once leave off the bad habit of overdrinking and indulge only moderately. Still, I believe that many who drank before to excess can no longer afford to do so, and those who would have acquired the taste if liquor had remained at its former low price will now eschew it as an expensive luxury, and thus never acquire the habit of over-indulgence.

"'I have the last few months been a good deal in the sea-coast district that I have known for over ten years, and I would not ask you to credit the difference I notice in the people, and more especially in those of the jungly part, since liquor has been raised in price and the toddy trees remained untapped. Those who formerly spent their last farthing in liquor have now, they tell me, all a little balance to spend in some little comfort or another, and although they grumble at the difficulty about buying liquor, they themselves are the first to admit how beneficial their more or less compulsory abstention has been to them and their families. Ask any large landholder or employer of labour in the Collectorate, and he will tell you that he now gets a fair day's labour for the day's wages where formerly he never could succeed in doing so. He will tell you that he now can count on the daily attendance of his labourers where formerly the second day they were absent drunk on the proceeds of the first day. All I ask is, let this continue and Thana will be no more noted for its hard drinking and crime than any other part of the Presidency.'

"In another letter Mr. Mullock writes:—

Evidence of experienced Government officers as to decreased consumption.

"'I must mention the benefits resulting to the people under the new system and from the enhancement of the price of liquor. My assistants, mamlatdars, patels, talatis, &c., are unanimous in their praises of it, and having been some time in the sea-coast talukas, I can corroborate their opinions in every respect. No one longer sees the general drunkenness of former days. Even the rayats themselves, while grumbling at its being hard on them that they cannot get the cheap liquor they formerly got, will admit that they are happier without it, and that the "zor," as they call the influence of the liquor-vendor, is now gone and no more land is mortgaged to him in liquidation of his bills.'

"The following extract is from a letter recently addressed by an experienced Revenue officer serving in the Kolaba district to the Editor of the *Bombay Gazette*, in reply to an article that appeared in that paper a few weeks ago, alleging that the present abkari policy has encouraged liquor drinking:—

"'There is one thing certain to me about the present management of the Abkari Department, and that is, that it has diminished drunkenness in the North Konkan. I have had the honour to

* These will be found in the Annual Administration Reports.

serve in that Province off and on for nearly twelve years, and my service and personal tastes have been such as have brought me very much into friendly contact with the poorer classes, and especially with the hill and coast tribes—the Thakurs, Katkaris, and Kolis—men of the forest, of the wave. Within my memory these people were literally slaves to drink. The coast Kolis were rarely sober when ashore; and in the hill and forest villages, where the people take their liquor like gentlemen in the evening, it was a common thing for every male soul above twelve years old to be stupid drunk by 8 or 9 o'clock P.M. I had at one time to do a great deal of night patrolling and have often come into a village where not a soul could answer the simplest question.

" 'Now all this is to a great extent a thing of the past. During the past three years I have had many of the coast Kolis serving under me as public and private servants, and have not once had occasion to punish them for drunkenness. I am now employing a good many of the forest tribes, and I find the same improvement. Of course I do not mean to say that they never get drunk, but they are not drunk so often, or at such times as to interfere with their earning their bread or to make them a common public nuisance. The reason they assign is that liquor is dear. One sarcastic old life-boatman added—'and the Sahebs of nowadays are stingy.'

" 'There are occasional "temperance movements" among them and always have been in my memory. These are spasmodic, but no doubt the dearness of liquor assists them, and they seem to have more and longer life now than they had ten years ago. Whatever may be said against the Abkari Department, it has had such a success in putting down intemperance as no teetotal association ever had.

" 'In conclusion, and merely to avoid remark, I may say that I have been a teetotaller (from inclination and without pledge), and am not, and further that I have never been, an Abkari officer properly so-called, nor suggested any part of the policy of the Abkari Department, nor had anything to say to it except in the very incidental way in which abkari matters come before a local revenue officer who simply carries out his orders in that matter, or a Magistrate who simply administers the law, and before whom in an excise prosecution the abkari officers are almost as much on their trial as the nominal accused.'

Explanation of apparent discrepancies.

"87. It has been stated above that under the present system—

" (1) the annual revenue has doubled itself;

" (2) there has been no increase in consumption;

" (3) the rate of taxation levied on spirit has been increased (roughly speaking) threefold; and

" (4) the selling prices of spirit have been raised to the extent of about 60 per cent. only.

"There are apparent inconsistencies between these several propositions that need clearing up. The explanation lies in the fact that the whole increment of revenue obtained has not been drawn from consumers; part of it has been taken from the various agencies engaged in supplying the spirit consumed. Duty rates and selling-prices have been adjusted with reference to the cost of manufacturing spirit and bringing it to sale, so as to reduce the margin left to be divided as profit between the persons interested in the manufacture and vend of spirit. I will first show how this has been effected in the case of toddy spirit. Before the revision, no tree-tax was levied except in the Island of Bombay and in one taluka of Thana, and the rate of taxation imposed on toddy spirit was so low that owners of toddy-trees were in a position to charge high rents for the use of their trees, which the Bhandaris, who tapped them and made spirit from their produce, were able to pay and at the same time earn an easy livelihood, without troubling themselves much about working their trees thoroughly. The imposition of a fixed tax on each tree tapped, the prohibition of the indiscriminate distillation and sale of toddy spirit, and the concentration of the business in the hands of a few large farmers, who guaranteed the payment to Government of a certain minimum revenue, and, at the same time, were bound to sell within fixed limits of price, led to a great reduction in the number of trees tapped and in the rents enjoyed by tree-owners, as well as to a diminution in the number of persons who gained their living by drawing toddy and by the distillation and sale of toddy spirit. It was to the interest of the new farmers to reduce their expenditure on manufacture in every possible way, so they used improved stills and extracted the greatest possible quantity of toddy from each tree they had to pay for. At first these farmers made very large profits, but by degrees, as knowledge was gained of the real cost of manufacturing toddy spirit, it has been found possible to raise the rate of tree-tax without raising proportionately the selling-prices of toddy spirit, and thus to divert from the farmers' stills to the State treasury a larger portion of the price paid by the public for each gallon of spirit consumed. Similar results have attended the revision of arrangements with respect to the manufacture and sale of mowra spirit. The closing of the numerous small outstills and the concentration of distillation at large central distilleries fitted with plant and machinery of modern pattern has led to a reduction in the cost of manufacturing mowra spirit, and experience has been gained in many ways, the outcome of which is that it has lately been found practicable to raise the rate of still-head duty charged on mowra spirit without making a proportionate increase in the fixed selling-prices. In all the farms first leased under the revised system the selling-prices were fixed at rates exceeding the still-head duty rates by R2 per gallon, a margin of R2 per gallon being allowed to cover the costs of manufacture and sale and the profits of the farmers and their retailers; but experience showed that the margin first allowed was unnecessarily large, and in the case of all farms subsequently sold it has been reduced first to R1-12 and more recently to R1-8 per gallon. The result is that the Government share of the price paid by the public for each gallon of mowra spirit sold is greater now by the amount of 8 annas than it was five years ago, while the farmer's share has been reduced by a similar amount. That the trade is able to bear this reduction of its profits is shown by the eagerness with which the current farms have been competed for, and by the circumstance that the whole of the revenue demand has been paid punctually and without the issue of a single legal process.

Explanation of apparent discrepancies.

Conclusions from foregoing remarks and figures.

"88. The closing of the small stills worked by Bhandaris in the Konkan and by Kalals in other parts of the Presidency has caused hardships which are to be regretted, but this could not be

Classes aggrieved and agitating.

avoided under any system that aimed at bringing the manufacture of spirit under sufficient control for certain taxation. Some of the Bhandaris have found employment as cultivators and agricultural labourers and others in the spinning and weaving mills established in Bombay. Many of the Kalals are now employed as retailers by the large farmers.

Aggrieved tappers and liquor manufacturers.

"89. Another class also has suffered, besides the Bhandaris and the Kalals. The enhancement of the taxation of toddy spirit has resulted, as before mentioned, in a large reduction in the number of trees tapped for the extraction of toddy, and the owners of toddy-trees have consequently been deprived of part of the incomes that they used to enjoy in the shape of rents paid by Bhandaris for the use of their trees. The incomes of many rich and influential landholders of Bombay and its neighbourhood have been affected in this manner, and they, not unnaturally, are dissatisfied with the proceedings of the Abkari Department and agitate against it on account of the injury that its operations have caused to their vested interests. Their grievances are real, but they are such as can only be relieved at the expense of the tax-payers. They have been treated by Government with much consideration, as toddy spirit is now, and always has been, much more lightly taxed than mowra spirit. In Bombay duty is now levied on toddy spirit at the rate of R2-6 per gallon, while on mowra spirit the duty rate is R2-12 per gallon, and besides the Government duty, a municipal town duty at the rate of 4 annas a gallon is levied on mowra spirit, from which toddy spirit made in the Island of Bombay is exempt. In the districts of Thana and Kolaba the difference in the duty rates now levied on toddy spirit and mowra spirit amounts to at least 12 annas per gallon in favour of toddy spirit, and toddy spirit is allowed sale at rates varying from R1 to 8 annas per gallon below those charged for the mowra spirit sold in the same shops. But even under these favourable considerations the trade in toddy spirit is fast declining. The fact is that the great majority of consumers prefer mowra spirit to toddy spirit: so that toddy spirit is unable to compete with mowra spirit at anything like equal prices, especially when the prices of both are high, while at the same time the cost of manufacturing toddy spirit is greater than the cost of manufacturing mowra spirit. Toddy spirit is being driven out of the market by a cheaper and superior article. The case of the toddy-tree owners of the Konkan in some aspects is not unlike that of the Banjaras, whose carrying trade has been destroyed by the railways.

"90. This year the loss of income suffered by the Bombay tree-owner has been unusually heavy, as the Bhandaris have been on strike since the 1st August last, when the duty was raised on both mowra spirit and toddy spirit consumed in Bombay. The Bhandaris demand a reduction of the high rent*—R7 per tree—that the owners of cocoanut trees have been charging lately for the use of their tree, and as yet the tree-owners have refused to give way. The consequence is that only about 500 cocoanut trees are now being tapped, against 18,000 tapped last year, and some of the toddy distillers have removed their stills to the public distillery recently established at Girinj in the Bassein taluka of the Thana district, in the neighbourhood of which brab trees, nearly if not quite as prolific in toddy yield as the Bombay cocoanut trees, are available in thousands at a yearly rental of 4 and 8 annas per tree. It is probable that close connection exists between this strike and the recent agitation against the Abkari Department.

"91. Another charge that has been freely alleged against the Department is that it has forced the consumption of spirit by making toddy dear and scarce. There is no more foundation for this allegation than there is for that about the multiplication of liquor shops. The toddy that is commonly drunk in the raw state in all parts of the Konkan is the produce of date-palms and bastard sago-palms, while the sap of cocoanut and brab trees is almost exclusively used for distillation. Tree-tax is levied on cocoanut and brab trees at rates varying between R9 and R18 per tree, but the highest rate levied anywhere on date-palms and sago-palms is R6 per tree, and the ordinary rate is R3, although there is little difference between the average toddy yield of palms of all these kinds. Again, before the revision, toddy was generally sold in the same shops as spirit, and the shopkeepers were then in a position to force the sale of the kind of liquor that paid them best. But since the revision the sale of toddy has been separated from the sale of spirit throughout the whole Presidency, except in three talukas of the Thana district and in one taluka of the Kolaba district, and there is now competition between the sellers of toddy and the sellers of spirit. In all talukas of Thana and Kolaba the maximum price fixed for the sale of toddy in toddy-shops is 8 pies per bottle, and toddy is also allowed sale at the tree-foot in all those talukas, except the four just mentioned, at the rate of 6 pies and 4 pies per bottle."

22. A strike, similar to that referred to in paragraph 90 above, took place, in the cold weather of 1886-87, in the districts of Thana and Kolaba. It was quoted in the House of Commons as a movement among the population in favour of total abstinence from strong drink. As a matter of fact, it was a strike of the drinking classes made with the sole object of inducing the Government to reduce the tax on toddy-producing trees, and thus make liquor cheaper. The strikers, as was to be expected, were not able to maintain their resolution of abstinence.

MADRAS.

23. The excise system of the Madras Presidency has of recent years been completely changed. The old excise system is thus described in a letter of the Government of Madras dated 15th September 1884:—

"4. * * * Under that system the monopoly both of manufacture and of sale in each district was assigned to a single contractor who had to pay duty at a certain rate on each gallon issued from the distillery, and who further guaranteed to Government a certain revenue settled by competitive tenders. Maximum and minimum prices were fixed within which the contractor's licensees in the shops were bound to sell to consumers. The range of price permitted was 8 annas per gallon. There was a surcharge of duty at 8 annas a gallon payable on liquor

* See paragraphs 29 and 30 of the Abkari Administration Report for the year 1882-83.

sold in municipal towns, and for such liquor, maximum and minimum prices were allowed in excess of the ordinary rates by 8 annas a gallon. Higher prices being possible in the towns than in rural tracts, higher duty was thus obtained The imposition of a maximum price was intended to prevent the contractors from seeking to obtain all their profits by enhancing prices in the towns, and to give them an interest in affording proper facilities of supply to, and preventing illicit supply in, outlying tracts. The work of prevention of illicit consumption was supposed to be provided for by the contractors. In adjusting the maximum and minimum prices which were fixed by Government, allowance was made for cost of liquor, excise duty, cost of distribution within the district, charge for administration and prevention, and profits of renter and retailers. The leases were for periods of three years. * * * * * *

"5. This, it will be observed, was a system of large monopolies artificially regulated. In its favour is to be said that it was superior to the farming system, pure and simple, which it superseded, and under which, knowledge of the consumption and regulation of the taxation were unattainable; that it led to concentration of manufacture and the use therein of improved appliances and cheaper methods; that the use of unwholesome materials in manufacture became impossible; and that the revenue was got in without risk or difficulty. In other respects it has failed to secure the advantages expected from it. The renters have not given adequate facilities for supply in outlying tracts and have closed large numbers of shops previously existing; they have almost invariably charged the highest price allowed under their contract; they have screwed down the profits of the retailers to such an extent that these men are forced to seek remuneration in illicit practices, which in such hands are specially dangerous to the revenue, and difficult to detect; they have done next to nothing for prevention; and they have looked entirely to their own profits and not at all to the interests of Government as hoped. The guarantee system has broken down. It was anticipated that the guarantees which were to operate as a stimulus to the renters to work for revenue as well as for their own profit, would be settled by competition and ensure good management; but the large firms and capitalists who alone can embark in the business do not bid against each other * * * ."

24. The question was accordingly referred by the Government to a Committee. The object which the Government held in view was thus described by itself in the letter above quoted:—

"6. * * * The object in view is to raise the taxation on country spirits, which is now considerably below the import rate, up to that level. The extent to which this is possible at present varies in different parts of the country, with the habits of the people, the price which they can pay, and the facility with which illicit liquor can be made or sold with impunity. In some places, chiefly towns, it is possible at present, without inducing illicit manufacture, to obtain prices which admit of the import rate of duty being paid; and until this level is attained everywhere, there must be varying rates of price and of taxation. The problem is to devise a system which shall allow of sufficient range of rates, while affording reasonable security that the highest possible rates shall be reached in each locality * * * ."

25. The Committee describe their purpose somewhat more fully as follows:—

"3. The sale of intoxicating liquors is just as much a trade as that of any other kind of commodity, such, for instance, as bread, but there is this great difference between them, that while the sale of a necessary of life like bread need not be interfered with or regulated in any way, the sale of intoxicating liquors, if left to the unfettered operations of free trade, involves an enormous amount of drunkenness and crime, and therefore imperatively calls for regulation at the hands of any Government with any pretence to civilisation * * *.

"4. * * * The policy that the Government have already announced of endeavouring to realize a 'maximum revenue from a minimum consumption,' though perhaps involving in its strict interpretation a verbal contradiction in terms, yet expresses with sufficient force and clearness what we consider the right course to pursue. It is, however, to be observed that while all taxation becomes revenue so soon as it reaches the public exchequer, yet it should be always borne in mind in connection with the taxation derived from the sale of intoxicating liquors that it is imposed primarily in order to restrain the consumption of such liquors and not for the purpose of making money out of their sale, and that the fact of the revenue so derived being large is merely an incident resulting from two causes—first, the determination of the Government to do all that lies in its power to repress a baneful trade in what is not a necessary of life; and second, the general prosperity of the people which enables them to spend on the indulgence of a vicious propensity money which might be better expended or invested. It follows, therefore, that every right-feeling Government will do all that it can to increase the taxation on intoxicating liquors up to that point (which may be called the limit of taxation) when the people, rather than pay for the high-price liquor which alone can be had in licensed shops, will take to illicit distillation and smuggling.

"6. To free trade in the manufacture of spirits and other intoxicating liquors the same objections do not apply. Here competition may do good by stimulating the production of better liquor, but its tendency will also certainly be in the direction of cheapening it.

"7. Acting on the above principles, the changes which we recommend for introduction into the existing system of making and selling country spirits in excise districts are—

"(1) The sale separately of the privileges of manufacture and of sale.

"(2) The breaking up of district farms of sale into taluk farms, or even smaller divisions in selected localities, in view to the eventual elimination of the middleman altogether.

"(3) The fixing a standard rate of excise duty on country liquor on issue, and differentiating the total taxation in respect thereof by license-fees, or other methods of payment, for the right of vend, varying according to the circumstances of different localities.

"(4) The abolition of the surcharge system in municipalities where it now exists and the substitution in its place of the sale of shop licenses by auction in all large towns.

"(5) The throwing open to competition, but subject to the payment of a moderate license-fee, only the manufacture or supply in certain selected areas, where a total taxation on spirits may be expected to be realized approximating to the tariff rate.

"(6 The eventual abolition of the Madras town abkari system and its assimilation to that proposed for excise districts generally."

26. The Government accepted in their entirety the proposals of the Committee and brought the new system into operation from 1st October 1884. The following figures shew its immediate effect both upon the consumption and upon the revenue :—

	Consumption in the excise tracts. Gallons.	Revenue from country spirits. R	
1883-84, first half	451,135	22,47,807	Old system.
1883-84, second half	494,109		
1884-85, first ,,	460,430	27,85,024	,, ,,
1884-85, second ,,	447,759		New ,,

27. The review by the Madras Government of the Excise Report of 1885-86 summarises in the following paragraphs the result of the introduction of the new system :—

"8. *Consumption of country spirit.*—The issues of arrack from distilleries in exise districts and in Madras town reduced to 30° under proof were 1,002,571 gallons against 1,197,068 gallons in the preceding year (1884-85) and 1,214,200 gallons in the year prior to that (1883-84). The actual consumption (*i.e.*, sales by shopkeepers) showed a corresponding decrease.*

	Gallons.
* 1883-84	1,204,242
1884-85	1,185,678
1885-86	1,014,566

"The falling off in some cases, as, for instance, in the districts of Ganjam, South Arcot, Tanjore, and the Nilgiris, was due, partly, to an unfavourable season and agricultural depression and, in the case of Ganjam, to other special circumstances, but the more general cause of the reduced consumption was, without doubt, the enhancement of selling-prices as the unavoidable consequence of increased taxation. The operation of this factor was the most marked in the districts named in the margin.

	1883-84.		1885-86.	
	Issues.	Revenue.	Issues.	Revenue.
	Gals.	R	Gals.	R
Cuddapah	72,567	1,63,645	53,060	2,33,077
Bellary	106,967	2,68,610	76,937	2,81,142
Tanjore	43,699	1,00,000	33,804	1,18,748
Trichinopoly	52,481	1,14,996	37,538	1,25,900
Coimbatore	70,034	1,43,020	48,603	2,66,898
Nilgiris	58,460	1,62,660	39,645	1,97,632
Salem	78,817	1,74,278	51,871	2,37,664

"10. On the whole, Government see in the statistics of the year under review nothing to mar the satisfaction which the financial success of the new system affords. An increased revenue from reduced consumption is exactly what excise administration should aim at. No doubt if, with an apparent falling off, there had been an actual increase in the consumption of spirituous liquor, it would certainly be no matter for congratulation; but, excluding the single instance of the Ganjam district, of which the circumstances are exceptional, no proof is adduced that, during the year under review, illicit distillation prevailed to a larger extent than in those preceding it. However, with the moderation which, as was to be expected, the vend farmers for the current year have shown in their bids, and with distinct indications of prices adjusting themselves, there is no reason to fear that the consumer will be driven to resort to illicit practices; indeed, with the more efficient legislation and preventive organisation now introduced, there is much less reason than heretofore for such apprehension. It seems necessary only to add that Government do not consider, as Mr. Galton apparently does (paragraph 19 of the Report), that it is desirable to decrease the cost of liquor to the consumer; what, in their opinion, needs to be reduced, is the difference between the highest price the consumer will pay and the contribution the public exchequer receives."

BENGAL.

28. In Bengal, in 1883, the Government, having reason to think that the outstill system in force in that Province had been tending to increase the consumption of spirits, appointed a special Commission of enquiry to examine the whole subject. The Commission found that there had been such an increase, and that it was due to the absence of limitation on the production of spirit under the outstill system and to the opening of an excessive number of shops.

29. The orders of the Government are of only recent date, *viz.*, 10th March 1886, and it is too soon to state their precise effect. They were (1) the introduction, wherever opportunities for close supervision existed, of the central distillery and still-head duty system; (2) in other places the regulation of outstills, so that the minimum license price should be the amount of duty calculated upon their capacity of production; (3) reduction in the number of shops, and certain restrictions upon sales.

30. The Government have given the following statistics :—

Statement of Excise Revenue and Duty in Bengal.

Year.	Population.	Number of shops for sale of liquors of all kinds.	Number of shops for sale of intoxicating drugs.	Net revenue from liquors and drugs of all kinds.
1	2	3	4	5
				R
1871-72	66,856,859(a)	32,460	16,615	61,96,443
1872-73	66,856,859	31,479	17,119	66,42,620
1873-74	66,856,859	31,704	10,975	68,41,407
1874-75	62,724,840	27,453	9,240	53,29,284
1875-76	60,398,117(b)	26,234	7,424	57,88,804
1876-77	60,398,117	25,712	7,092	59,50,527
1877-78	60,415,224	26,072	7,248	65,74,356
1878-79	60,432,487	27,545	6,999	67,53,668
1879-80	60,486,398	30,532	6,877	69,44,572
1880-81	60,486,398	34,973	7,145	82,92,226
1881-82	66,589,859	39,281	6,796	91,02,672
1882-83	66,589,859	38,109	6,499	95,16,414
1883-84	66,589,859	28,139	6,513	1,01,67,600
1884-85	66,589,859	27,254	6,291	97,57,619
1885-86	66,589,859	27,017	6,008	92,73,635

(a) Census Report, 1872, including the population of the Province of Assam.
(b) Assam excluded.

31. It should be noted also regarding ganja that in 1883 the attention of the Government of Bengal was directed to the increase in the number of shops. The number had fallen from 4,934 in 1871-72 to 3,130 in 1876-77, but after that date had risen to 3,488 in 1881-82. Immediate measures were taken to reduce the number, which was only 3,126 in 1882-83. The duty paid by each maund of ganja, including both fixed duty and license fees, rose from R106 in 1871-72 to R260 in 1881-82, and was over R300 in 1882-83.

North-Western Provinces.

32. In the North-Western Provinces, the system in force is mainly the distillery system, as the out-still system is confined to wild and sparsely-populated tracts, to frontier localities and places bordering on Native States, where past experience shews that the introduction of the distillery system would be followed by large contraband trade. Under the outstill system, the number of outstills is fixed by the Revenue authorities according to the requirements of the tract, and each combined outstill and shop proposed to be licensed is put up separately for license to the highest bidder. Less than one-ninth of the total liquor revenue is realized by this means.

33. In a Resolution dated 6th September 1884, the Government discusses the question of increased consumption of spirits, and the following extracts are taken from this Resolution :—

"*Para. 11.*—The failure of the distillery system in some districts was very early discovered, and as far back as 1871-72 the farming system was restored in Banda and Hamirpur, with the very remarkable result of more than tenfold increase of revenue :—

	1870-71. *Distillery.*	1871-72. *Farming.*
	R	R
Banda (two tahsils)	174	6,617
Hamirpur	2,296	20,400
Total . .	2,470	27,017

"As Mr. Cadell justly remarks, 'it is inconceivable that the receipts for 1870-71 in any degree indicated the consumption of spirits in the two districts, or that those for 1871-72 proved a rapid change in the habits of the people.'

"12. From 1873-74 improvements were yearly made in the administration; the still-head duty, which was R1-8 in the North-Western Provinces, was reduced to R1 in order to equalise it with that in Oudh and to reduce the temptations to illicit manufacture; the old system of differential duties according to the strength of the spirit was abandoned; and in districts where the distillery system was found to be unsuitable farming and outstills were introduced. The idea—sometimes entertained—that the excise administration of the Government tends to foster increased consumption of liquor, and consequently a spread of drunkenness among the people, has special reference to districts brought under the outstill or farming systems; and it is therefore very important to observe the enormous increase of gallonage in districts under the distillery system—a system devised to limit consumption, and of which it cannot be said now, any more than it could be said

formerly, that it in any way encourages increased consumption. In paragraph 22 of the Commissioner's Report a table is given, showing for every division of the two Provinces the number of gallons issued from 1872-73 to 1882-83. The totals for the United Provinces, as shown in the margin, exhibit a progressive increase up to 1876-77, a sudden fall of 50 per cent. in 1877-78 (a year of drought), and a rapid recovery afterwards; until, in 1882-83, the issues are 56 per cent. in excess of those of 1872-73, and this notwithstanding the extension of the farming and outstill systems to an area of over 15,000 square miles, with a population of seven million persons. This increase of gallonage is very marked in every division of the Provinces except Agra and Sitapur.

Years	Gallons.
1872-73	1,003,892
1873-74	1,034,449
1874-75	1,226,237
1875-76	1,367,575
1876-77	1,818,022
1877-78	675,418
1878-79	866,230
1879-80	1,160,956
1880-81	1,355,739
1881-82	1,469,022
1882-83	1,766,498

"13. And although the consumption of spirits has increased considerably in ten years, still the total consumption is not absolutely very large. It amounts to little more than one pint for each adult male in the North-Western Provinces, and about three pints in the year for every adult male of the acknowledged drinking castes; the amounts for Oudh being respectively something under half a quart and 2 15 quarts. The figures given in paragraphs 24 and 69—71 of Mr. Cadell's report on this subject are interesting, and a comparison between the consumption of country spirit in these Provinces and intoxicating liquor in England seems to controvert the idea of any general demoralisation. Although a great deal of the increased consumption is undoubtedly due to the substitution of duty-paying for illicit liquor, and is therefore more apparent than real, there seems to be no reason to doubt that a real increase of consumption has taken place in many districts; and in so far as this is due to increasing prosperity on the part of the people, it is no more than might have been expected. There is considerable difference of opinion among the officers who have written on the subject. Some consider that the habit of drinking has increased and that there is a real increase in drunkenness; but the more general opinion is that no marked and widespread change in the habits or tastes of the people has taken or is taking place as to the use or abuse of liquor."

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"15. As in previous years, the transition from the distillery system to outstills resulted in a large increase of revenue. The statement appended to paragraph 52 of the report shows the increase of revenue since outstills were first introduced in 1880-81. Under the old system the revenue for the years immediately preceding the introduction of outstills amounted to R1,36,274: for 1882-83, under outstills, the revenue was R4,48,951, or 3·3 times as much. As the outstill liquor is cheaper than the distillery liquor, the increase in consumption must be proportionately greater than the increase in revenue. Some of this increase undoubtedly is more apparent than real, being due to the repression of illicit distillation: for it is the unanimous opinion of all who have interested themselves in the subject that illicit distillation disappears completely and at once wherever and whenever outstills are introduced. And great as is the rise in revenue, it is noteworthy that it only brings up the outstill districts to a level with the more productive of the distillery districts in respect of the incidence of revenue per head of population. Thus in Ballia, the most remunerative outstill district, the incidence is 1 anna 9 pies, whereas in Jaunpur and Mirzapur, under the distillery system, the incidence is 1 anna 10 pies and 2 annas 10 pies respectively: in Benares (this is perhaps hardly a fair comparison) the incidence is 4 annas 7 pies. And again, if the outstill consumption, measured in gallons, is reduced to spirit of the same strength as in the distillery tracts, a good deal of the disproportion of gallonage disappears. When, however, full allowance is made for the substitution of licit for illicit liquor—and for the weaker spirit—there still remains a very large increase of consumption in the outstill districts to be accounted for. This increase, however, may not be greater in reality than that in the distillery tracts, and may be due to the same general causes and not to the mere change of system—that is to say, if in these districts the distillery system could have been worked as successfully as in some other districts, it is possible that the same increase of consumption would have taken place.

"16. On the whole, it may be concluded that there has been an increase of consumption of late years not in the outstill tracts only but throughout the Provinces, and that some increase of drunkenness has necessarily accompanied the increased consumption; but it does not follow that this could have been prevented by a different administration of the excise. Much must be attributed to the diminished price of liquor brought about by the greater cheapness of the materials used, and to the improved condition of the people, which enables them to spend more on drink. Regarding this latter point it may be observed that there is a consensus of opinion on the part of officers best fitted to judge as to the marked increase of material prosperity among the lower classes within the last few years.

"18. * * * For these reasons the right policy (*vide* paragraph 75 of Mr. Cadell's report) is undoubtedly to treat the outstill system mainly as a preventive measure, as a device to be brought into play when there is no other so effectual a method of defeating the contraband trade. From this point of view, the system may be legitimately used in districts where there is much jungle or outlying country facilitating illicit distillation, or in border tracts, where smuggling from beyond the provincial jurisdiction cannot be guarded against. But in the interior of the Provinces, in districts that present no abnormal difficulties, the proper course is gradually to withdraw the outstills and to re-introduce the sudder distillery system, accompanied with improved and strengthened administration Better-built distilleries, better-paid and stronger establishments, the organisation of some detective agency, and especially the punishment of offences against the excise law in a manner to be effectively deterrent—all these measures should be adopted in order to give the sudder distillery system every chance and advantage over the contraband trade. At the same time, the distribution of the liquor must be so arranged that neither vendor nor purchaser shall have just cause of complaint.

"19. The Lieutenant-Governor and Chief Commissioner has determined to adopt the policy generally sketched out in the foregoing observations; and in pursuance of it he has agreed to a

considerable restriction of the outstill area in the interior of the Provinces, leaving the outstills so ranged along the outer tracts as to guard the frontier and the wilder districts. His Honour trusts that all district officers—whose active co-operation is so indispensable to the success of this policy—will spare no pains to support it. If it is true, as is so frequently affirmed, that the immediate rise of revenue that accompanies the introduction of outstills is the measure of illicit distillation 'stamped out,' then there must be other means of repressing such extensive illegalities in ordinary districts with the large police and revenue establishments at the disposal of the chief executive officer. If however special detective and preventive agency is found to be needed, the Government will be ready to consider the recommendations of the Board upon this point.

"20. The Lieutenant-Governor and Chief Commissioner is quite aware of the reasons which render an increase in the consumption of liquor, and consequent rise of revenue, not only natural but inevitable. And it is observed, with reason, in the Report that during the last twenty years the gross receipts have not increased to any remarkable or unaccountable degree, having regard to the growing prosperity of the country and to improved administration. It is also pointed out that in the best-managed sudder distillery districts the average consumption per head is often as high as in tracts under the outstills. Nevertheless, the excise revenue is in many ways so important that the details of its development require to be carefully watched in every district; and the Government will not be satisfied until by steady and continuous persistence in a systematic policy the proper conditions of good and effective management have been ascertained, and until fair progress has been made in bringing the consumption of spirituous liquors and drugs under regular taxation and uniform control."

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Chandu.

"37. The subject of chandu-smoking has engaged the attention of many officers, without elliciting any proposal of practical interest. The total prohibition of the practice has been tried and has failed. It is absurd to attempt to make the private use of chandu penal, but the public use of it should be discouraged in every way. New licenses should not be granted without careful enquiry as to the need for them, in order to prevent the opening of illicit shops; and it seems desirable to reduce the chandu and madak shops to the lowest possible scale. It is understood that considerable reduction has been made during the current year, and that more will be made next year."

PUNJAB.

34. The Government of the Punjab contend that the remarks contained in the letter from the President of the Congress have little or no application to that Province, where the outstill system has only been experimentally introduced into three tahsils of one district, and where liquor has been so highly taxed as to have led to illicit distillation and smuggling on a considerable scale in those parts of the Province where the population is addicted to drinking. The Financial Commissioner of the Punjab states that the excise system of that Province can have in no way encouraged drinking, for, while the population since 1867-68 has increased by about 7 per cent., the consumption of spirits during that period has been almost stationary; that during the same period the largest consumption in any one year was in 1867-68, when it reached 141,814 gallons, and that even this quantity falls at the rate of only one-sixteenth of a pint per head of the population per annum.

35. This refers to the absolute number of gallons consumed, as the consumption reduced to the standard of London proof shows a continual increase. A statement which is appended to the Finance Commissioner's memorandum upon the excise system shews that the consumption has gradually risen from 88,128 gallons (London proof) in 1865-66 to 121,154 gallons in 1884-85. The taxation at the same time, including both still-head duty and license fees, has risen from R4,84,796 to R6,95,513, having been, throughout the period, between R5 and R6 per gallon. The number of liquor shops at the same time has increased from 874 to 1,722, this last number giving one for every 10,000 or 11,000 of population.

BURMA.

36. The Chief Commissioner of Burma gives the following account of the excise system in that Province:—

"3. Up to 1871-72 the Excise Department of the Province was worked under the farming system, which consisted in disposing of the monopoly to sell drugs or spirits in large tracts of country to one person or company under certain restrictions. Opium was sold from the Government treasuries at R24 a seer, except in one district of Arakan bordering on Chittagong, where the price was fixed at R20, afterwards raised in 1871-72 to R22, as that was the price at which it was sold in Chittagong. Licenses were issued for the sale of ganja up to the year 1872, since which the cultivation, sale, or possession of that drug has been absolutely prohibited.

"For the manufacture of so-called 'country spirit' after the European method of distillation there were three licensed distilleries—one at Akyab, one at Rangoon, and one at Moulmein. At Akyab the spirit-farmer was also the distiller, and he paid Government R2-4 a gallon on the quantity of spirit passed out from the distillery. At Rangoon and Moulmein the distillers each paid Government a lump sum of R10,000 a year for the privilege of working the distillery, and this sum covered all charges on the part of Government, no duty being levied on the produce of the stills. In 1869-70 a similar method was adopted at Akyab, the distiller paying R3,000 a year to Government.

"4. The distillery system was not found to be satisfactory in so far as regarded outlying stations at great distances from the distillery, to which, especially in the rainy season, people were not willing to come for their supplies. The difficulty of obtaining spirits from the central distilleries no doubt gave rise to much illicit distillation, and there was a gradual falling off in the rents paid for the spirit farms and in the quantities of spirit taken from the distilleries. It was decided,

when the new Excise Act (X of 1871) came into force, to make a change of system—to establish, in tracts where there was a considerable and compact population consuming spirits, central distilleries, in which distillers could place their own stills for the preparation of spirit; and in the large tracts of country from which the distilleries were too distant to be a convenience, to establish either the outstill or monthly-tax system, in order that the people in these parts might have no excuse for illicit distillation. Accordingly, on the 1st April 1872, when the new Excise Act came into force, new rules were introduced authorising the disposal of licenses in the following manner:—The three central distilleries already alluded to were continued, but the system of charging a high fixed rental for working them—a system which had been found to be too favourable to the distiller and bad in principle, as tending to encourage a large outturn of spirit—was abolished. In lieu of this the distiller was charged a nominal license fee, and on each gallon of spirits passed out for consumption a still-head duty of R2-8 a gallon was levied. In the interior, licenses were granted for the manufacture of spirit after the native method of distillation, a monthly sum being paid for the privilege of working a still of certain capacity. The mode of disposing of the right to sell the spirit by retail was also modified. Instead of the monopoly being farmed out to one person in each town, with the option of opening shops where he thought proper, licenses were granted for shops at specified places, selected by the Deputy Commissioner in communication with the Superintendent of Police, and these licenses were sold either at a fixed rate or to the highest bidder at the discretion of the Commissioner of the Division. In the case of tari or toddy (the sap of the palmyra and other palm trees), licenses for its sale in an unfermented state were issued at a nominal fee, while the fee for a license to sell fermented toddy was also moderate. It was the wish of the Government of India* that 'a heavy duty should not be imposed on toddy lest owing to over-taxation the people should be driven to have recourse to stronger spirits or even to injurious drugs.' It was, however, provided that farms for the retail vend of fermented toddy within given tracts of country might be granted by district officers with the previous sanction of the Commissioner of the Division.

"5. The general system above described has been maintained ever since, modifications in the rules and changes in the number of licenses disposed of being made from time to time as circumstances seemed to require. In 1876 the rate of duty on spirit made at distilleries was raised from R2-8 to R4 a gallon for spirit of London proof, so as to assimilate the rate to that levied on imported spirit. This rate of duty was maintained to the end of March 1886, when, as the outcome of representations that had been made to the Local Government time after time for many years by the Rangoon and Moulmein distillers that their high rate of duty served as an encouragement to illicit distillation, and that their business was being seriously injured by the importation from the Straits of large and increasing quantities of a liquor known as 'Penang rum,' the duty on distillery spirit was, as a temporary measure, reduced to R3 a proof gallon. In consequence of the raising of the duty on imported spirits the Rangoon distiller has been called upon to show cause why the duty on the locally-distilled liquor should not be raised to R3-12 or R4."

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"8. With regard to the last sentence of the letter under reply, it may be stated that 'the right to license outstills' has never been farmed to the highest bidder. A certain number of licenses to work outstills are granted every year in localities where they are believed to be necessary in order to meet a genuine demand for liquor, which would otherwise be supplied by illicit distillation. These licenses are put up one by one at public auction and sold to the highest bidder.

"9. There is some difference of opinion regarding the increase of drunkenness amongst the natives of the country. The main difficulty with which the Administration has to cope is illicit manufacture of spirit in a country where a sparse population and heavy jungles render illicit manufacture specially difficult to detect. Until this difficulty can be more effectually overcome it is useless to attempt to introduce greater stringency into the rules regarding the number and arrangement of licensed shops. In the large seaport towns of Rangoon, Moulmein, Bassein, and Akyab, as in every seaport throughout the world where sailors congregate, more or less evidence of the evils attending indulgence in strong drinks is certainly to be met with, but it is hoped that, taking the Province as a whole, the people are not to any great extent falling into habits of over-indulgence in intoxicating liquors."

37. The principles upon which the outstill system is to be worked are contained in the following extract from the Excise Commissioner's instructions:—

"*Form XII.—Outstill license.*—This license will be more used than it is at present. The attempt to induce people to drink distillery liquor has failed, probably because the price at which it can be sold is too high, and the liquor sold under these licenses has no doubt generally been illicitly-distilled liquor, which, though sold perhaps at the same price per bottle, is stronger and yields the vendor a far higher profit. Something has been done in certain districts to check this illicit manufacture. It is impossible, however, to do more than temporarily check it unless, where the demand for cheap liquor is considerable, a licit supply is made available. The foreign liquor licenses will not in all cases effect this, the price of these liquors being high. It is consequently necessary in most districts to establish outstills under the supervision and restrictions described in Rules 45 and 46. The outstill system is a fair one if the outturn of the still is controlled as much as is possible. In no case that I have yet seen, except perhaps at a district head-quarters, including Akyab, where the license fee is high, has a still of more than ten gallons been required, and even this is only worked as a rule four or five times a month, two boilings, or at most three, being done in the day. At certain seasons of the year distillation may be more frequent. In the rarest cases only should a still exceeding ten gallons be permitted, and the working should be most carefully watched. The number of working days per month should also be limited with care. If a licensee is allowed to have a still of a large size and is allowed to distil any quantity, irrespective of the fee he pays and of the demand of the locality for liquor, he may endeavour to force a demand. The possibility of this should be prevented so far as may be by limiting the number of

* Despatch No. 1533, dated 31st July 1872, from Financial Department.

days per month on which distillation is permitted, so that he may be obliged, allowing three brews to the day, the outturn of which will generally be at least five gallons of saleable spirits 30° to 50° U. P, to work his still nearly every permitted day to satisfy the legitimate demand. The amount of spirit which the still should be permitted to produce should bear some sort of relation to the license fee paid, it being borne in mind that the license fee is partly in lieu of duty Careful supervision will gradually make it possible to determine with fair accuracy in each case the relation which should subsist between permitted outturn and license fee. The demand will no doubt grow—it is to be expected that it should. What is necessary is to endeavour to make the supply follow and not excite the demand. At the same time the licensed outstiller must not be overweighted with restrictions, or the outstill will fail in one of its chief objects—the repression of the illicit trade. Clause 3 of the license requires that notice of the intention to distil should be given to the officer in charge of the police station where the outstill is situated. It should be easy to see that the still is not worked more than the fixed number of days per mensem. It is perhaps needless to add that dates for distillation cannot be fixed in the license, as the time when the wash or wort will be ready for distillation is always more or less uncertain. An upset price should be fixed according to circumstances. Probably in the districts of the Pegu and Irrawaddy Divisions a sufficient upset price for an outstill would be R500. In smaller and poorer districts the upset price may be less than this."

38. The statistics given by the Chief Commissioner shew that the number of shops for liquor rose from 1,137 in 1876-77 to 2,465 in 1881-82, and since then has fallen to 1,346. For drugs the number of shops has recently been reduced to 17 only.

Central Provinces.

39. The Chief Commissioner, Central Provinces, says that the state of things described by the President of the British and Colonial Temperance Congress, London, does not exist in those Provinces; for, although a weak spirit distilled from the mohwa flower has always been consumed chiefly by the large aboriginal population in the Provinces, yet the excise system in force is not that described in the President's letter. The Chief Commissioner states that he has always been careful not to countenance any measures calculated to create or foster a taste for spirits. The system of farming the right to license outstills to the highest bidder was in force under native rule and down to the time when the Central Provinces were formed, and it was abolished upwards of twenty years ago. There are now three kinds of distilleries in those Provinces, *viz.*, sulder distilleries, contract stills, and outstills. No still, not even an outstill, can be worked in any place without a license from the Collector of the district; if the Collector proposes to increase the number of distilleries in his district he must obtain the sanction of the Local Government to that step; the precise number of shops to be opened in each district is fixed by the Collector, subject to the control of the Commissioner of Excise and the Local Government; a shop cannot be opened in any village without the Collector's permission, and, in short, a strict control is maintained over the establishment of both stills and shops.

40. The following paragraphs are quoted from his letter:—

"5. * * * * As to the habits of the people in the matter of drinking, it is of course true that, in accordance with their religious sentiments, Hindus of certain of the higher castes and Mahomedans do, as a body, abjure drink, but in these Provinces these classes form but a small portion of the total population. We have here, in a country much of which is wild and hilly and covered with long stretches of forest, a large aboriginal population, and in certain parts of the Province large numbers of persons of the lowest castes, who with their forefathers have always been accustomed to the use of liquor made from the flower of the mohwa tree. This tree occurs abundantly all over the Central Provinces, and the process by which spirit is distilled from the mowha flower in the wilder parts of the country is of the simplest character, a couple of earthen pots and a piece of hollow bamboo to form a tube constituting the distiller's apparatus. There is not a district in some portion of which spirit cannot under these circumstances be distilled illicitly without much fear of detection, and experience has proved most convincingly that unless the inherited taste of these people for this stimulant is satisfied by the establishment within their reach of shops where they can buy taxed spirit, they will resort to illicit distillation and render themselves liable to the penalties of the criminal law. It would be useless, even if it were expedient, to attempt to suppress consumption by refusing to license shops. Smuggling and its demoralising effects, prosecutions and criminal penalties, would, under the conditions of these Provinces, be the inevitable result. The wisest policy is to adopt such measures as will operate as a check on excessive drinking, and this is the policy which is followed here. It may be added that in the malarious tracts which abound in the Central Provinces, it is quite possible that the moderate consumption of a weak spirit, such as that ordinarily consumed in those Provinces, has its beneficial effects in protecting the people from chills and fevers. But, however that may be, there is the fact that the use of liquor in this part of the country has no connection with the advent of British rule, and that steps were first taken upwards of twenty years ago to restrict its consumption.

"6. Enough has been said to show that, as concerns the Central Provinces, the information on which the letter from the President of the Congress is based, is entirely misleading both in regard to the excise system in force and the habits of the great mass of the people in the matter of drinking. It only remains to deal with the enquiry made in your letter under acknowledgment, whether or not the rates of duty on liquor and drugs have been increased or decreased since the year 1860-61. The rates of duty on drugs have been materially increased, more especially of late years, and the consumption both of opium and ganja, the drugs in commonest use here, is very strictly controlled. It is less easy to give a definite reply to the enquiry in regard to liquor, because we have no complete statistics of consumption. The collection of such statistics in a country such as this, and under the excise system found to be best suited to its varying circumstances, is an impossibility, and also because a portion only of the total sum raised by the taxation

of spirit is taken in the shape of a direct duty. But there can be little doubt that the price to the consumer of taxed spirit of a given strength is considerably higher, especially in some of the larger towns where the monopolies of vend now fetch high prices owing to keener competitions than it was in 1860-61."

41. The statistics given by the Chief Commissioner shew that the number of shops, which stood at about 6,000 from 1865 to 1880 has in recent years been about 8,000 The revenue from liquor, which was six or seven lakhs up to 1875, has recently gradually increased up to 14½ lakhs.

ASSAM.

42. The Province of Assam contains tracts of country which widely differ from each other in respect of population and customs.

43. Regarding the aboriginal races, whose abstemiousness English administration is supposed to have corrupted, we quote the following extracts of letters submitted by the Chief Commissioner :—

From the Deputy Commissioner of Kamrup,—No. 3224, dated 18th March 1887.

"3. When the British occupied Assam, almost every cultivator of land grew a patch of poppy in the cold weather, and as the use of the drug is acquired in its most fascinating form by smoking, the householder, as well as his women and children, were confirmed opium-consumers, as the drug was collected by wiping off the juice of the poppy-heads on rags, which, on being dried, were quite prepared for smoking at the end of an ordinary pipe.

"4. Owing to the action of Government in stopping the cultivation of poppy in Assam in 1861 and introducing abkari opium in cakes, the use of the drug is now limited almost exclusively to adult men: very few women, and no children, are addicted to it. The few women who consume it now are ordinarily of the prostitute class, which is necessarily very limited, and, for statistical purposes, may be excluded altogether. The price of abkari opium has been gradually raised from R10 per seer to R32, so that additional discouragement has been given to its indiscriminate use.

"8. I am not aware that it is an historical fact that native dynasties frowned on the use of intoxicating liquors and drugs, and that they were practically unknown in former times. I have already stated that under the Assam kings no restrictions whatever were placed on the consumption of opium; and if the use of intoxicating liquors was not extensive, it was owing to the superior attraction of opium as an exciting medium, and its extreme cheapness. It is not on record that any measures were ever taken by native dynasties to restrict the use of intoxicating drugs and liquors.

"9. The inhabitants of Assam have increased enormously in wealth since they have been under British rule, and can now, if they like, indulge in more refined methods of intoxication. It is within my recollection when large masses of the population ate their food off plantain-leaves, not being able to afford brass dishes; when salt was a luxury, and its substitute in ordinary use was potash obtained from the ashes of dried plantain-leaves and other vegetation; when the only garments worn by the people were woven in their own houses, and Manchester goods were unknown or restricted to the rich. In such a condition of poverty, it was obviously impossible for the population to indulge in expensive stimulants, but opium was grown by all, and was used by nearly all, as the cost of cultivation was trifling and brought it within the reach of the poorest. Physically, the drug was most debilitating, and to its indiscriminate use in former times may be traced the puny appearance of the inhabitants in many parts of the Province at the present day. I think, if these facts were brought to the notice of the Congress, it would admit that the British system of excise, in Assam at least, has been productive of good, and not of evil."

From the Deputy Commissioner of the Khasi and Jaintia Hills,—No. 2519, dated 8th November 1886.

"2. With reference to the points raised by the President of the British and Foreign Temperance Congress I have the honour to remark as follows.

"As regards the district of the Khasi and Jaintia Hills, the remarks hardly apply, as outside of Shillong excise rules cannot properly be said to apply. On the broad question, my opinion is that were there no excise system in India drunkenness would vastly increase with the increase of prosperity which this country enjoys. The Jaintias are, perhaps, the most drunken race in the Province, if not in India, and they pay no excise taxes. Several times respectable Jaintias have implored me and my predecessors to introduce the excise system with the express view of lessening intemperance, but for various reasons this measure has not yet been adopted. Of course it would be idle to deny that the establishment of a shop at a place where one was not in existence before tends to increase the drunkenness of that particular locality. But this to my mind only shows that the desire to drink is omnipresent, and that if the demand now creates a supply in spite of the heavy taxes raised as excise duty, and in spite of all the vexatious rules and checks regulating the traffic, in the absence of these taxes, rules, and checks, for every one shop now in existence there would be a score if the Excise Department were abolished, unless, indeed, the manufacture of liquor was altogether prohibited throughout India. I should imagine that this is a measure which not even the Temperance Society would advocate; but, if they should do so, I would oppose it on the grounds that it would be an intolerable interference with the liberty of the subject; that India cannot afford to lose any revenue at all just now; that the excise tax is the least burdensome of all taxes, since no one need drink unless he likes; that all civilised nations drink, and apparently in exact proportion to the extent of their civilisation and general progress (England taking the lead)."

44. The general condition of the province may be stated in the words of the Chief Commissioner's letter :—

"3. It will be observed that all officers are unanimous in their opinion that the excise system of Assam has in no way tended to cause increase of intemperance amongst the people, and in this

opinion the Chief Commissioner entirely agrees. The figures furnished in the two statements appended to this report show very clearly that except in the case of country spirits, the policy of this Administration since the Chief Commissionership was formed has been to reduce the number of excise shops in the Province. Before 1874-75 the *mahal* auction system prevailed—that is to say, the right to license an unlimited number of shops (opium, country spirits, *ganja*, &c.) in each *mahal* or defined subdivision of a district was put up to auction. Subsequently, the system was modified somewhat by auctioning the right to open a limited number of shops only in the *mahal* sold, the auction-purchaser being allowed to locate his shops where he pleased. In the case of country spirits the auction price of these *mahals* was all the revenue that the Government realized. In the case of opium and *ganja*, the Government levied a duty on the drug that passed into consumption in addition to the auction price of *mahals*. This duty, as the reports of the Excise Commissioners show, has been considerably raised within the last twenty years.

"In 1882-83 the *mahal* auction system was abolished and the shop auction system introduced. Under this latter system the Commissioner of each excise division fixes the locality and limits the number of shops in each district, and each shop is separately put up to sale, duty on opium and *ganja* being realized in addition, as under the *mahal* system. Under this system a better control is exercised over the consumption of articles of excise, shops are better distributed, and their number has been, and is still being, reduced to the lowest number compatible with the legitimate requirements of the public.

"4. In regard to country spirits, it is impossible to ascertain what the actual consumption has been of recent years, as the shopkeepers cannot be made to keep accurate accounts. In the case of *ganja* and opium we know what the consumption is, because these articles of excise pay duty on what is actually passed out of the treasury or *ganja golahs* for consumption. It is, however, quite certain that the consumption of country spirits has largely increased within the last ten years, and will still go on increasing as the immigrant foreign population imported by our tea-gardens increases. In the six districts of the Assam Valley the native Hindu population do not as a rule consume country spirits. They prefer opium, while the semi-Hinduised aborigines brew their own liquor, which is not taxed so long as it is brewed for home consumption and not for sale. The number of liquor-shops in the Assam Valley Division was—

	Population.	No. of country spirit and rum shops.	No. of liquor-shops of all kinds *
"In 1874-75	1,916,697	75	111
„ 1879-80	...	126	185
„ 1885-86	2,225,271	168	256

"In explanation of these figures, I am to refer you to paragraph 5 of the Report of the Commissioner of the Assam Valley Districts. The Commissioner has been taking steps to reduce the number of country spirit and rum shops as far as possible, but the legitimate wants of the immigrant tea-garden population must be supplied. If we closed the shops or reduced them materially they would brew for themselves.

"The whole principle of our excise system is to prevent this home or illicit brewing by the establishment of a sufficient number of licensed shops to satisfy the legitimate wants of the people. It is needless to say that this Administration does not recognise the desire to get drunk, where it exists, as a legitimate want, nor does Mr. Ward think that the number of country spirit and rum shops now existing in any district of the Province is such as to encourage such a desire where it does not exist."

"6. The President of the British and Colonial Congress does not notice intoxicating drugs. The following statement gives for each excise division the number of *ganja* and opium shops open at different periods during the past eleven years and the actual consumption :—

Division.	Number of shops	Consumption in maunds						Revenue derived from intoxicating drugs.
		Ganja.			Opium.			
		Mds.	Srs.	Ch.	Mds.	Srs.	Ch.	R
Assam Valley Division—								
1874-75	3,782	184	19	4	1,729	34	0	11,50,372
1878-79	1,293	147	0	11	1,559	20	0	15,45,848
1885-86	1,273	139	12	8	1,355	22	15	16,48,406
Surma Valley and Hill Districts Division—								
1874-75	700	683	29	13	107	17	0	1,53,676
1878-79	377	440	1	2	95	39	0	2,03,953
1885-86	342	376	14	0½	90	33	2	2,56,067

"The large reduction of shops is explained by the abolition of the mahal system referred to above. The reduction in the consumption of intoxicating drugs in both divisions, accompanied by an increase in the revenue, is a fact which may, the Chief Commissioner thinks, be brought to the attention of the President of the British and Colonial Temperance Congress as illustrating the principles upon which the administration of the Excise Department is conducted in Assam."

* *i.e.*, country spirits, rum, imported wines, *tari*, *pachwai*. *Tari* and *pachwai* shops do not exceed six in the whole division. Imported wines are rarely consumed by the masses.

OTHER PROVINCES.

45. It remains to note the circumstances of three smaller provinces under British administration. The first of these, Berar, is in many of its features akin to the Central Provinces, and the Commissioner gives the following account of it. He states that the farming system, whereby the monopoly of vend within a given area is put up to auction and is disposed of to the highest bidder, has been in force since the assignment of the province to the British Government; that the number of retail shops is strictly limited to that clearly required by the wants of the people, and that the contractors are on no account allowed, without the special sanction of the Deputy Commissioner, to increase their number, the object of course being, it is stated, to obtain the highest possible amount of revenue distributed among the smallest number of places of vend, or, in other words, to heighten the price of liquor as far as possible. The Commissioner is of opinion that any greater restriction in the number of places of vend for liquor would probably force the people to distil surreptitiously for themselves, for the only spirit manufactured in the province is that distilled from mohwa, and mohwa trees abound in Berar. The Commissioner says that, apart from the rise of the revenue, which may sufficiently be accounted for by the growing numbers and more diffused wealth of the population, there are no indications that inebriation is at all a common or increasing vice among the people.

46. The number of liquor-shops has been about 2,400 ever since 1870, except for three years 1875 to 1878, when it fell to about 1,800. The revenue fell from 9¾ lakhs in 1870-71 to 8 lakhs during the period 1873 to 1878, but since then it has gradually increased to about 11 lakhs.

47. As regards Coorg, the Chief Commissioner states that the system of farming to the highest bidder the right of manufacture and sale of spirits is the old native system which prevailed in Coorg down to 1860-61 and is still in force in old-fashioned Native States, and that under this system there was no check at all on the amount of liquor the contractor could brew or the number of shops he might establish. The first result of the sudder distillery system was, in Coorg, a falling-off of revenue; but in 1870-71, under the influence of revenue prosperity from expansion of coffee enterprise and from better management, the revenue greatly increased. In 1873-74, and again in 1877-78, the still-head duty was raised, but though these measures must have made the liquor considerably dearer, they did not apparently check consumption, for the revenue went on increasing. The Chief Commissioner says that for the last four or five years the revenue has shewn some tendency to decrease, apparently on account of the depression of the coffee industry. The Chief Commissioner agrees with the Commissioner in thinking that Government in Coorg is not open to the reproach of having led the people into intemperance by its abkari system; that the Temperance Congress appears to him to be under a misapprehension as to facts, for in the Punjab and in Coorg, the two parts of India in which the Chief Commissioner (Mr. Lyall) has personal knowledge of the question, the result of the abkari system of the British Government has been to immensely raise the price of arrack above that at which it was sold under Native rule and in the earlier years of the British administration. It is stated that spirit which sold formerly at two annas per bottle or less now sells at one rupee. The Chief Commissioner observes that certain classes, or individuals of certain classes, may have taken to drinking under British rule, who, in former days, were prevented by tribal or family usage from drinking; but if this is so, it must be due to the greater license or liberty of the age and to the decay of respect for old usage.

48. The Chief Commissioner, Ajmere-Merwara, states that habits of intemperance are, no doubt, more common in those districts than they were twenty years ago, but he agrees with the Commissioner in thinking that this result may justly be attributed in great measure to the increase in wealth and the improved means of communication which have been introduced in that period, and the consequent extension of the market for intoxicating liquors. He is of opinion that ordinarily the real remedy for an increase in intemperance among the people would be the total prohibition of the manufacture of strong country liquor, but in these districts, surrounded as they are by Native States, where strong liquor is freely brewed, such a measure would in any case be necessarily of doubtful efficiency.

49. Up to the year 1883 the monopoly of the manufacture and sale of spirit was sold by auction to the highest bidder; but under this arrangement general complaints were made of the inferior quality of the country liquor, and accordingly the Bombay sudder distillery system was introduced in a modified form in the year 1884. Under this system, which is still in force, the manufacture of liquor is confined to the central distillery at Ajmere, and the Government receives a still-head duty fixed according to the alcoholic strength of the liquor sold. The exclusive right to manufacture and sell country spirit within certain maximum rates* is sold by auction to the highest bidder.

	Still-head duty.		Maximum selling-price.		
	R	a.	R	a.	
* 15° under proof	1	8	4	8	per gallon.
25° " "	1	4	3	12	"
50° " "	1	0	3	0	"

50. The statistics given shew that the number of liquor-shops has ever since 1876-77 been a little over 180, and that during the ten years in question the liquor revenue has increased from R40,000 to R90,000.

EXPLANATION.

The following vernacular terms are used in the above correspondence:—

Abkari: Excise.

Sayer: Inland imposts: included Excise Revenue under the ancient Native system.

Mal: Land Revenue.
Mahal: The area (geographical or otherwise) comprehended within a farm or other settlement of revenue.
Sudder distillery: An erection or enclosure appointed by the Excise authorities within which licensees are allowed to distil spirits.
Taluka: A subdivision of a district.

STATEMENTS REFERRED TO IN PARA. 21 OF THE ENCLOSURE OF THE PRECEDING DESPATCH.

Statement shewing the quantities of toddy spirit and mowra spirit of the strength 25° U. P. consumed in the Island of Bombay during each of the ten years from 1872-73 to 1881-82, and the rates and amounts of duty realized thereon, &c., &c.

Years.	MOWRA SPIRIT.			TODDY SPIRIT.						TOTAL.	
	Number of gallons spirit consumed.	Rate of duty charged per gallon.	Amount of duty realized.	NUMBERS OF TREES LICENSED TO BE TAPPED.			Rate of tax per tree per annum.	Estimated number of gallons spirit produced.	Amount of tree tax realizations.	Number of gallons of spirit mowra and toddy consumed.	Amount of duty realized.
				Cocoa-nut.	Brab.	Total.					
		R a. p.	R						R		R
1872-73 .	559,630	1 0 0	5,59,630	24,783	1,972	26,755	6	347,815	1 60,530	907,445	7,20,160
1873-74 .	553,025	1 0 0	5,56,912	23,649	1,818	25,467	6	331,071	1,52,802	884,096	7,09,714
1874-75 .	599,115	1 0 0	6,20,208	21,441	1,103	22,544	6 (a) & 7 (b)	293,072	1,56,453	892,187	7,76,661
1875-76 .	656.700	1 0 0	7,16,479	23,199	1,616	24,815	7	322,595	1,73,705	979,295	8,90,184
1876-77 .	418,997	1 12 0	8,24,899	10,162	1,183	11,345	9	147,484	1,02,105	566,482	9,27,004
1877-78 .	362,266	(a) 1 12 0 (b) 2 4 0	8,11,926	21,074	1,333	72,407	9 (a) & 12(b)	291,291	2,39,300	653,557	10,51,226
1878-79 .	295,110	2 4 0	7,28,167	21,376	936	22,312	15	290,056	3,34,680	585,166	10,62,847
1879-80 .	320,415	2 4 0	799,108	15,855	650	16,505	15 (a)& 18(b)	214,565	2,76,459	534,980	10,75,567
1880-81 .	380,759	2 4 0	948,837	15,290	269	15,559	18	202,267	2,80,062	583,026	12,28,899
1881-82 .	400,434	2 4 0	989,300	17,469	230	17,699	18	230,087	3,18,582	630,521	13,07,882

(a) For the first five months of the year.
(b) For the last seven months of the year.

Statement shewing the quantities of country spirits consumed in the Surat District during each of the ten years from 1872-73 to 1881-82, and the rates and amount of duty realized thereon, &c., &c.

Years.	Tracts supplied with liquor from the Surat Distillery.	Population of the tracts supplied	Number of gallons of spirit issued from the Distillery.	Rate of duty levied per gallon.	Amount of duty collected.	Remarks.
				R a. p.	R	
1872-73 .	Surat City and six miles round	107,149	85,523	1 4 0	1,06,904	See remarks in the Ahmedabad statement above.
1873-74 .	Ditto ditto .		89,105	1 4 0	1,11,381	
1874-75 .	Ditto ditto .		99,053	1 4 0	1,23,816	
1875-76 .	Ditto ditto .		94,375	1 4 0	1,17,969	
1876-77 .	Ditto ditto .		95,861	1 4 0	1,19,826	
1877-78 .	Ditto ditto .		86,964	1 4 0	1,08,705	
1878-79 .	Ditto ditto .		45,222	2 0 0	90,444	
1879-80 .	Surat City, Chorasi, and Olpad talukas	221,840	75,312	2 0 0	1,50,624	
1880-81 .	Ditto ditto .	221,840	77,634	2 0 0	1,55,268	
1881-82 .	Surat City, Chorasi, Olpad, and Bardoli talukas . . .	292,767	94,542	2 0 0 1 8 0	1,77,767	

Statement shewing the quantities of country spirits consumed in the Balsar District during each of ten years from 1872-73 to 1881-82, and the rates and amount of duty realized thereon, &c., &c.

YEARS.	Tracts supplied with liquor from the Balsar Distillery.	Population of the tracts supplied.	Number of gallons of spirit issued from the Distillery.	Rate bond per gallon.	Amount of duty collected.	REMARKS.
				R a. p.	R	
1872-73 .	Town of Balsar and six miles round	11,313	The Balsar Distillery was not opened till 1873-74.			See remarks in the Ahmedabad statement above.
1873-74 .						
1874-75 .	Ditto ditto .		56,853	0 8 0	28,426	
1875-76 .	Ditto ditto .		62,676	0 8 0	31,388	
1876-77 .	Ditto ditto .		62,358	0 8 0	31,179	
1877-78 .	Ditto ditto .		65,880	0 8 0	32,940	
1878-79 .	Ditto ditto .		67,600	0 8 0	33,800	
1879-80 .	Ditto ditto .		22,270	1 0 0	22,270	
1880-81	Town of Balsar and the Balsar and Pardi talukas . .	129,956	75,362	1 0 0	75,362	
	Ditto ditto .	129,956	86,689	1 0 0	86,689	
1881-82 .	Town of Balsar and the Balsar, Pardi, Jalalpur, and Chikhli talukas	270,631	87,267	1 8 0	1,30,900	

No 63, dated 18th August 1887.

From—The Secretary of State for India,

To—The Government of India.

With reference to recent correspondence terminating with your telegrams of the 30th ultimo, I forward herewith for Your Excelleney's information copy of the papers noted in the margin respecting the issue of licenses for the sale of intoxicating liquors and opium in Burma.

Question by Mr. Bryce, dated 22nd July 1887. Answer.
Question by Mr. Bryce, dated 2nd August 1887. Answer.

2. You state in one of your telegrams of the last-mentioned date that you do not understand why the question is now raised, as no orders have been passed by you since the Regulation of 19th March 1886, a matter in regard to which I am addressing you separately in the Legislative Department. I find, however, in the Proceedings of the Chief Commissioner, Burma, for December 1886, distinct proposals on the part of Mr. Crosthwaite in connection with this matter. The reply which I caused to be given to Mr. Bryce on the 22nd July last, was founded mainly upon this document, which was considered likely to form the basis of any measures which might be deemed expedient. As, however, you explain in your telegram of the 6th instant that some recent action has taken place in connection with the grant of spirit licenses in Burma, it is not necessary further to allude to this matter, especially as I now gather from you that the whole subject of the Burmese opium and liquor traffic is under consideration. I shall, therefore, await a full report of your proceedings, including a Return of Licenses for the Sale of Intoxicating Liquors and Opium issued in Upper Burma since the annexation of that country, showing the number of such licenses issued, the times at which, the districts for which, and the periods for which they have been issued, the prices paid for them respectively; the conditions or regulations subject to which they have been issued, and the estimated number (so far as is ascertainable) of Chinese, of Shans, and other non-Burman Buddhists and of non-Burmans who are not Buddhists, in each of the several districts aforesaid.

3. I do not desire to fetter your discretion in general matters of administration, and it does not seem necessary that you should receive my special sanction before making such arrangements for the Revenue administration of the Province as you may consider necessary. I desire, however, to impress upon you that the strongest precautions should be taken to prevent the sale of opium and spirits to Burmans, and the issue of licenses in places where the population is purely Burmese.

4. I am aware of your desire to be informed at once when the attention of Parliament is likely to be called to any subject of Indian administration, and I know that you are fully alive to the expediency in matters of importance of keeping me duly informed as to the progress of affairs. In the present instance, however, the only details procurable are contained in the volumes of proceedings where the narrative is disconnected and incomplete, nor is it possible in some cases to trace accurately the course of events seeing that isolated circumstances are frequently modified by subsequent transactions.

Friday, 22nd July 1887.

5. Mr. Bryce,—To ask the Under-Secretary of State for India,—

(1) Whether it is the fact that, under the Native Kings of Independent Burma, the sale and use of intoxicating spirits and of opium were strictly prohibited to natives.

(2) Whether the Government of India has lately enquired, from the officers in charge of districts in Upper Burma, their opinion as to the propriety of licensing the sale of intoxicating spirits and of opium.

(3) Whether the great majority of the officers so consulted have reported against the introduction of such a licensing system, and stated that it would prove highly injurious to the Native population.

(4) And whether, notwithstanding such reports, the Government of India have lately made an order for the issue of licenses for the sale of spirits, and intend to authorize the sale of opium.

(1) and (2). Yes.

(3) The reports have not yet reached the Secretary of State, but he understands that the introduction of a general licensing system for the sale of intoxicating liquor and opium is deprecated.

(4) No such order has been reported to the Secretary of State. But it may become expedient to grant licenses for the sale of spirits in such towns as Mandalay, Bhamo, and other places where Chinese and other non-Burmans chiefly congregate. The Chinese, Shans, Kachyens, and other non-Burman races have long been in the habit of consuming opium which is imported from Yunnan, and it may be expedient to regulate the sale of opium by restricting it to the larger towns, and forbidding its sale to Burmans or in country districts. Whatever regulations are made will be for the purpose of restricting the sale of spirits and opium in the interest of public order, and of preventing their sale to Burmans, and most certainly not with the view of raising revenue thereby.

Tuesday, 2nd August 1887.

22. Mr. Bryce,—To ask the Under-Secretary of State for India,—

(1) Whether any licenses for the sale of intoxicating spirits have already been issued in Upper Burma; and whether, if so, some such licenses have been issued in districts where there are no Chinese, and the population is purely Burmese.

(2) Whether Her Majesty's Government will now consent to present to the House the reports recently received by the Government of India from officers in charge of districts in Upper Burma, relating to the question of issuing licenses for the sale of intoxicants and of opium, together with other correspondence bearing on the subject which they can properly produce.

(3) And whether Her Majesty's Government will undertake that no licenses for the sale of intoxicants or of opium in Upper Burma shall be issued until those reports have been presented, and until the Regulations under which it is proposed to issue such licenses have been laid upon the table of the House.

(1) The Secretary of State is informed by the Viceroy that no orders relating to the sale of either opium or spirits in Upper Burma have been issued by the Government of India since the approval of the Regulation of 19th March 1886. Under this Regulation the sale of opium and spirits to Burmans was prohibited. All licenses issued and now subsisting have been issued under this Regulation.

(2) The reports referred to have not yet been received by the Secretary of State, and cannot, therefore, be now presented to the House. On their arrival the Secretary of State will consider them and all other correspondence on the subject, with the view of giving to Parliament all information bearing on the subject which can properly be produced.

(3) All licenses to sell opium or spirit are only issued under condition that these articles shall not be sold to Burmans. The issue of licenses cannot, in the opinion of the Government of India, be suspended, because then the importation of opium, the manufacture of spirit, and the sale of both would at once be unrestricted. The Secretary of State is informed that the whole subject of the Burman opium and liquor traffic is still under the consideration of the Chief Commissioner of Burma, and his proposals are not yet before the Government of India. But the Secretary of State will intimate his opinion to the Viceroy that the strongest precautions should be taken to prevent the sale of opium and spirits to Burmans and the issue of licenses in places where the population is purely Burmese.

No. 69 (Revenue), dated 21st August 1887

From—The Secretary of State for India,

To—The Government of India.

With reference to the letter of Your Excellency's Government in the Department of Finance and Commerce, No. 166, dated 25th June last, respecting the Abkari traffic in India, I forward herewith, for your information, copy of a letter * which I have caused to be addressed to the President of the British and Colonial Temperance Congress on the subject.

* Dated 25th August 1887.

No. 998 R. S. and C., dated 25th August 1887.

From—SIR JOHN E. GORST, Under-Secretary of State for India,

To—The President, British and Colonial Temperance Congress.

With reference to previous correspondence, terminating with my letter of the 10th August 1886, regarding the liquor traffic in India, I am directed by the Secretary of State for India in Council to enclose, for your information, copy of a letter † from the Government of India on the subject.

† Finance and Commerce, No. 166, dated 25th June 1887.

Your Lordship will observe from these papers that the problem to which the British and Colonial Temperance Congress have directed attention is extremely complex, and that the object which the various Governments have in view is the adaptation of the several methods of excise administration to the different conditions which present themselves in each locality. But it is shown that there are no grounds for the imputation that the fiscal system adopted in India affords undue facilities for drinking in defiance of Native opinion, or that misery and ruin are being spread amongst many families of the industrial classes; on the contrary, though the revenue is higher in consequence of the increase of taxation and the diminution of smuggling, the consumption is smaller and much better regulated than was the case in former years.

As regards the Province of Burma, to which particular reference is made, I am to point out that undue restrictions on the sale of liquor and high taxation are invariably followed by illicit distillation; at the same time there has been a considerable decrease in the number of shops during the last few years. I am to add that, as regards the indigenous population of Burma, instructions have already been given that the strongest precautions should be taken to prevent the sale of opium and spirits.

No. 28 (Revenue), dated 19th April 1888.

From—The Secretary of State for India,

To—The Government of India.

In continuation of my Despatch No. 63, dated 18th August last, I forward a copy of the *Times** newspaper report of a debate in the House of Commons on "* * * the extension of the sale of intoxicating liquors for (Indian) revenue purposes with serious results to the moral and material welfare of the people." A copy of Your Excellency's Despatch No. 166, dated 25th June 1887, which reported fully upon the Indian excise administration, had been printed by order of the House of Commons, and was in the hands of the Honourable Members before the recent debate.

* (Deposited.)

2. I am satisfied that, in controlling and directing the Indian excise administration, the Supreme and Local Governments are following and have followed the principle that as high a tax as possible should be placed on spirits without giving rise to illicit distillation. In the interests of the Indian people, as well as in the interest of the Indian Treasury, the excise systems of India must always be based upon the considerations—

(1) that an extension of the habit of drinking among Indian populations is to be discouraged;

(2) that the tax on spirits and liquors should be as high as may be possible without giving rise to illicit methods of making and selling liquor.

Subject to the above considerations, as large a revenue as possible should be raised from a small consumption of intoxicating liquors.

3. Your Excellency's recent Despatch, and also the periodical excise reports, show that your Government and the Local Governments practically shape the Indian excise administration in conformity with these considerations. At the same time, I occasionally find in periodical reports passages which read as if the increase of the excise revenue was the paramount object of good excise administration, and as if additional facilities for liquor-drinking might be sometimes given more readily than the actual needs of the people demand. I think it desirable that Your Excellency's Government should take an early opportunity of drawing the

attention of Local Governments to the principles by which their excise administration ought to be guided.

4. The report of the Bengal Excise Commission points to the conclusion that some years ago the number of licensed outstills and liquor-shops was unduly increased in parts of Bengal. And I am glad to find that the action taken by the Government of Bengal on that report has resulted in a considerable reduction of liquor-shops and of the estimated quantity of spirits passed into consumption. I incline to the view—a view upon which the Local Governments appear generally to act—that the central distillery system is preferable to the outstill or the contract system for all places and tracts where the population is large and where adequate means exist for supervising and controlling the distillery arrangements. Under that system every gallon of spirit passed into consumption must pay the full duty; whereas under the contract system, and still more under the outstill system, it is the interest and in the power of the distiller to make as much spirit and to push the sale thereof by cheapening liquor as far as he possibly can.

5. I shall be glad to receive a copy of any instructions that Your Excellency may see fit to issue in accordance with the remarks contained in the foregoing paragraphs.

No. 159, dated 16th June 1888.

From—The Government of India,

To—The Secretary of State for India.

In Despatch No. 63, dated the 18th August 1887, Your Lordship desired to be furnished with "a full report of our proceedings, including a return of licenses for the sale of intoxicating liquors and opium issued in Upper Burma since the annexation of that country, shewing the number of such licenses issued, the times at which, the districts for which, and the periods for which they have been issued, the prices paid for them respectively; the conditions or regulations subject to which they have been issued, and the estimated number (so far as is ascertainable) of Chinese, of Shans, and other non-Burman Buddhists and of non-Burmans who are not Buddhists, in each of the several districts aforesaid." It was at the same time stated that, though it was not necessary that we should obtain sanction before making arrangements for the revenue administration of Burma, Your Lordship desired to impress upon us that the strongest precautions should be taken to prevent the sale of opium and spirits to Burmans. We have now the honour to forward copies of communications received from the Chief Commissioner of Burma, which are noted in the schedule annexed to this Despatch, and to report the orders which we have passed on the proposals submitted by him.

2. Before discussing the question how the traffic in opium and intoxicating liquors in Upper Burma should be dealt with, it is necessary first to consider what the present facts are regarding their use. The answers given by the district officers to the series of questions put to them by the Chief Commissioner shew not only what the present condition of Upper Burma is in this respect, but also what it was under the late Burmese Government. It may not be wise to assume that these answers in all cases shew correctly what proportion of the people are abstainers, and what proportion are non-abstainers; but the broad facts are such as can be readily ascertained, and these have been placed beyond doubt by the enquiries which have been made by the district officers. It is clear that drinking, whether of rice spirit, jaggery spirit, or of toddy, has always been and is a fairly common practice in Burma. It is practised somewhere commonly, somewhere rarely, but the fact is there, and the main features of the situation are shewn to be—

(1) The people of Burma in every district drink; in some places abstention is the rule, and in others the exception.

(2) The sympathies of the respectable classes, or at any rate of those among them who are of mature age, are decidedly against a policy of allowing unrestricted sale, though there has been no formal protest emanating from Burmans themselves.

(3) Drunkenness was an offence under the monarchy, but there was not even the pretence of a systematic repression of it, the administration of the prohibitory ordinance being altogether capricious.

3. In the case of opium also the facts are simple. No license for sale or import of opium has been given, and no revenue is derived from the traffic;

but the traffic certainly exists; and the stringent rules against the sale of opium which were enacted, and it is said somewhat rigorously enforced, as soon as we took over the country, failed altogether to suppress the trade, although they caused it to disappear from public view; and at present opium is reported to be cheap and easily procurable. The prohibitions of the late Burmese Government against the possession of opium were equally ineffective and in conflict with its official actions. An import duty of R5 a *viss* (3·65lbs.) was in fact charged on opium imported into Mogaung, and it was so common as to be used as a medium of exchange at the jade mines. With respect to the inconsistency shewn by the late Burmese Government in this matter, it is pointed out that a similar prohibition was in force against killing animals, although there were classes who had no other means of livelihood than catching fish.

4. It is clear then that in both cases we have to deal with a large existing traffic, and the first question which arises is whether it is possible by legislation to suppress this traffic, and to wholly prevent the consumption of either opium or intoxicating liquor. If it is not possible to enforce a law of this nature, then the only alternative is to regulate and control the traffic; and any attempt to regulate it must commence with the establishment of a system of licenses. By this means, although the price of licit liquor may be higher than the previous price of smuggled liquor, a considerable part of the demand for illicit liquor will be removed; and as the methods of manufacture and the channels of the traffic become known, there will be a chance of the remaining trade in smuggling being successfully dealt with. In that case, however, it is important to observe that the only questions with which the Government of India has to deal are questions not of principle but of administration, and they are questions which have already become thoroughly familiar under the very varied conditions which exist in different parts of India.

5. As regards the question of fact whether Government is able to carry out a policy of absolute prohibition, we cannot hesitate to adopt the conclusion that the Local Administration is in the best position to judge of what it can do and of what it cannot do, and we agree with the Chief Commissioner in thinking that in Upper Burma a law for this purpose could not be practically enforced. On this point the Chief Commissioner in his first letter simply remarks that by any one who has seen the country and knows the character of the people to be dealt with, and the means at the disposal of Government, the task of preventing illicit importation of opium or illicit manufacture and consumption of liquor will be admitted to be hopeless. As, however, we consider it a matter of importance that there should be no misapprehension regarding this, we desire to draw attention to some of the difficulties which render an experiment of this kind less likely to be successful in Upper Burma than elsewhere.

6. In other parts of India, where the country is thickly populated, thoroughly known, and has long been opened out and settled; where we maintain costly preventive establishments; and where licit opium and liquor are offered for sale at prices which, if high compared with the incomes of the people, are not prohibitive—we nevertheless find from the records of our Criminal courts, and from other sources of information available to us, that smuggling is extensively carried on. In Upper Burma, however, the country is to a great extent sparsely populated, unknown, impassable, and covered with jungle, and the facilities for smuggling are immensely greater. In such a country it is practically impossible to prevent the importation of opium or the manufacture of illicit liquor. A proposal to establish a customs line along the frontier was, indeed, considered by the Chief Commissioner, but after consultation with the various local officers it was abandoned as hopeless, apart from the consideration that it was quite impracticable on account of the prohibitive cost; and, as regards liquor, it is stated that in the wild forest and jungle with which the country is covered, illicit distillation can be carried on without fear of detection. It is obvious too that the same causes render easy the illicit sale of opium and liquor when once they have been brought into or manufactured in the country.

7. In addition to this, the agencies which the Government might be able to utilise for purposes of detection are not such as have much chance of successful working. It is pointed out by the Chief Commissioner that, though the opinion of the priesthood and of the better classes is adverse to the use of intoxicating liquor, it is idle to expect any active support from these classes in

the enforcement of a restrictive law. In Lower Burma it is reported that little assistance is obtained from informers and from rival dealers, and there appears no reason to expect that such assistance will prove more useful for detective purposes in Upper Burma. There remains only the agency of the police. Of these the Burman recruits may be regarded as for this purpose untrustworthy. The force is, however, almost wholly composed of foreigners, and the foreign police officers can be at once identified; they have little sympathy with the people; and even if they were not already otherwise fully employed, and could always be relied on to resist the powerful and persistent inducement that will be offered to secure their passive assistance, they would constitute a most unpromising agency for employment on detective duties. Nor, apart from the evils of endeavouring to enforce a law which could be so easily evaded, and which must necessarily in its punishments be capricious and unpopular, is there any probability, even if the Government were prepare to sacrifice progress in all other directions in order to pay for improved administration in this one, that in such a country a policy of absolute prohibition would meet with any real success. The alternative is therefore forced on us of bringing the traffic under control by the establishment of as complete an excise system as the conditions of the case admit.

8. The following are the proposals of the Chief Commissioner for the purpose of regulating and controlling the traffic in intoxicating liquors:—

(1) to extend the Excise Act to Burma, so as to give a legal basis to the measures of restriction and prevention which it is intended to introduce;

(2) as regards the three northern districts—Bhamo, Myadaung, and Ruby Mines—where drinking is as common as in India, to adopt the ordinary Indian method of licensed central distilleries or regulated outstills for manufacture; and to sell by auction the privilege of vend at places where a demand for spirits exists;

(3) in other places to confine manufacture and sale to the head-quarters of subdivisions and districts; to allow manufacture at central distilleries, or, when consumption is too small to admit of the expense of such a system, by regulated outstills; and to sell by auction the privilege of vend, but to condition it in every case by a prohibition of sale to Burmans;

(4) to license the sale of toddy (*tari*) in districts where palms are numerous, and to tax it by prohibiting sale except under licenses and by selling by auction the privilege of sale.

9. We have sanctioned these proposals, with the exception of those for the taxation of toddy. The arrangements proposed by the Chief Commissioner as regards other liquors are really designed to prevent distillation and sale, except under conditions of taxation, and to control the consumption by limiting the sources of legitimate supply; and though it is to be feared that these will be only partially successful, and that licensed distilling and selling may be made a cloak for illicit dealing, yet this is inevitable in the beginning, and it is a stage that has to be passed through. As regards toddy, which is a comparatively innocuous beverage, we are inclined to doubt whether the time is ripe for introducing any licensed system into purely agricultural tracts. There is no evidence before us that a trade in toddy exists there; the people drink their own toddy, but there does not appear to be a class of persons who buy it from one set of people to sell it to another. We have accordingly directed the Chief Commissioner not to give licenses for sale of toddy or establish licensed shops, except in townships where he finds that a real demand has given rise to a traffic which it is necessary to regulate.

10. In the case of opium, the Chief Commissioner proposes—

(1) to extend the Opium Act of 1878 to Upper Burma;

(2) to license import by anybody wishing to import opium on payment of a duty of R15 a *viss*, the opium being kept under surveillance by public officers from the time of its first import till its final delivery to the retail vendor;

(3) to allow opium shops to be licensed for retail sale at 21 towns only; and

(4) to prohibit sale to Burmans.

11. The first, second, and fourth of these proposals we have accepted. At present so little is known as to the nature and extent of the local opium traffic and as to the effect of any rules which may be introduced, that no system can be other than experimental. The whole trade is at present illicit, but it is known to exist, and the only chance there is of suppressing smuggling is to introduce some regular system and to watch its operation. Smuggling will no doubt continue, but it will not be untraceable, especially as the number of consumers is limited. The third proposal—to allow opium shops to be licensed for sale in 21 towns—we have carefully considered; but, after examining the returns which the Chief Commissioner has submitted, we think it probable that the number may with safety be still further reduced, and we have requested him to reconsider his proposal with a view to this being done. We enclose a statement giving detailed information regarding the 21 towns in which he proposes to permit the retail sale. The Chief Commissioner has also submitted for approval rules drawn up under the Excise and Opium Acts. They require revision especially in the matter of form, but this will be carried out at leisure, and in the meantime we have sanctioned their immediate introduction subject to a few alterations, such as the insertion in the form of Opium License of the condition already prescribed in the regulations, which prohibits sale to Burmans.

12. We have also directed the Chief Commissioner to give effect to the proposed arrangements, both as regards opium and as regards intoxicating liquors, with as little delay as possible.

13. In conclusion, we take the opportunity of expressing regret that Sir John Gorst should have stated in the House of Commons, when replying to Mr. Bryce on the 24th April, that the long delay on the part of the Government of India in furnishing this information was "unjustifiable." We need scarcely remind Your Lordship that Upper Burma in its rural parts is even now a practically unknown country. When it is recollected that it has been under our administration for two years only; that nearly all the energies of the district officers have been required for the suppression of disorder and the introduction of an organised system of administration; that many of them are new to the people, to their customs, and even to their language; that nothing is so difficult to acquire as a knowledge of the secret habits of an alien race; we think we have reason to object to the implication that there has been any dilatoriness on the part of our officers in dealing with this difficult subject. Indeed, we are certain that, when Your Lordship observes the extent, the minuteness, and the character of the information which we are now in a position to supply, you will be ready to acknowledge that the inconsiderate complaints of delay preferred against the Government of India, or rather against the Chief Commissioner of Burma and his officers, in reference to this matter, are both unjust and ungenerous. There are probably no officials in the British Empire whose duties are being discharged under such difficult and anxious conditions as those of Sir Charles Crosthwaite and his subordinates, or upon whose physical energies there is at this moment a greater strain. Sir Charles Crosthwaite was aware that the investigation upon which he was engaged was one of the most vital importance; that it was occupying the attention of a large body of public opinion at home; that out of it there might arise a hot and bitter controversy; that his policy would be closely scrutinised; and that consequently it was absolutely necessary for him to ascertain with the utmost preciseness the multifarious and frequently obscure conditions and facts upon which that policy would have to be based; and we are decidedly of opinion that the delay of a few months more or less in collecting and digesting the information on which to lay down the lines of the policy to be pursued, in excise matters, in our newly-acquired territory, was much less important than the obligation to render it as accurate and complete as possible.

No. 3361, dated 22nd June 1888.

From—E. J. SINKINSON, Esq., Officiating Secretary to the Government of India,
DEPARTMENT OF FINANCE AND COMMERCE,

To—The Chief Commissioner of Burma.

I am directed to acknowledge the receipt of your letter No. 526, dated the 20th March 1888, submitting, for the sanction of the Government of India,

your proposals for dealing with the traffic in opium in Upper Burma, and for restricting the use of the drug as far as practicable.

2. From the replies submitted by the district and divisional officers, it is clear that Government has to deal with a considerable existing traffic in opium although no license for the sale or import of opium has been given, and although no revenue is derived from the traffic. It is shewn also that the difficulties in the way of a policy of absolute prohibition are greater in Upper Burma than elsewhere, and that such a policy could not be sucessfully enforced. In these circumstances you propose—

(1) to extend the Opium Act of 1878 to Upper Burma;
(2) to license import by anybody wishing to import opium on payment of a duty of R15 a *viss*, the opium being kept under surveillance under the usual regulations till its final delivery to the retail vendor;
(3) to allow opium shops to be licensed for retail sale at 21 towns only; and
(4) to prohibit sale to Burmans.

3. The first, second, and fourth of these proposals are accepted. At present little is known as to the nature and extent of the local opium traffic, and the effect of any rules or system which may be introduced can only be conjectured. The whole trade is at present illicit, but it is known to exist, and the only chance of suppressing smuggling is to introduce a system of licensing and restricting the traffic and to watch its operation. Smuggling will no doubt continue, but it will not be untraceable, especially as the number of regular consumers is not very large. The third proposal—to allow opium shops to be licensed in 21 towns—has been carefully considered; but, after examining the statements submitted by you, the Governor General in Council thinks it probable that the number of licensed shops may with safety be still further reduced; and I am to request that you will reconsider your proposals with a view to this being done. A copy of a statement which has been drawn up in this office from the information supplied by you is forwarded herewith. The statement shows the distribution of the population in the places in which it is proposed to permit retail sale of opium; and I am specially to draw attention to the fact that the Burman population of Yeu and Meiktila is shown as 100 per cent. and 99 per cent. of the whole population. In connection with this subject, a copy of a telegram from the Secretary of State, dated 11th May, is forwarded for your information, and should be acted on.

4. The draft Opium Rules submitted with your letter have not yet been systematically revised by the Government of India. Their revision will be undertaken together with the revision of the Punjab Rules on which they are based; but in the meantime, in order to avoid delay, the Governor General in Council sanctions the rules as they stand, subject to the following slight modifications in the forms of licenses:—

(1) Intoxicating drugs other than opium should not be mentioned in the form of License for Wholesale Vend, as the sale of these is prohibited in Rule 2.
(2) In the License for Retail Vend the amount of opium permitted to be sold to one purchaser should be 10 tolas, and not 3 tolas.
(3) A condition should be inserted in the forms of licenses prohibiting sale to Burmans.

5. The Governor General in Council also invites your attention to the question whether it may not be possible eventually to introduce the Bengal system of supplying excise opium, or a modification of it, into Upper Burma. The Bengal excise opium is made up in cakes of one seer each, wrapped in a special kind of oil-cloth and is recognisable at sight. It is probable that Yunnan opium is imported in all sizes, shapes, and qualities; and apparently, therefore, licit opium could be rendered identifiable by collecting it at a factory and making it up in blocks or balls of uniform weight to be sold to the licensed vendors. Under such a system all opium imported from Yunnan, or grown by cultivators, would be secured and brought to the Government Factory, and

bought at a fair fixed price by Government; all the opium thus bought would be made up into cakes of approved shape and weight, and the licensed vendor would obtain his opium from the Government Treasury, paying the fixed Government price per seer. In this connection I am to forward a copy of correspondence which has been submitted by the Government of Bengal regarding a proposal which is under the consideration of that Government to issue opium in cakes weighing one tola each.

6. Copies of a Despatch to the Secretary of State on the whole question, and of notifications under section 1 of the Opium Act, I of 1878, and section 5 of the Scheduled Districts Act, XIV of 1874, for the purpose of extending the Opium Act to Upper Burma, are forwarded with this letter. The notification under Act I of 1878 will be inserted in the *Gazette of India* on hearing by telegram from you the date from which you wish the Act to take effect; the other notification must appear first in the local Gazette, and as soon as this has been done, it will be published in the *Gazette of India*.

Population of the places in which it is proposed to permit retail sale of opium.

Places.	Number of population.	Proportion of races (percentage).								Buddhists or non-Buddhists.	Percentage of abstainers from drinking to the total population.
		Burmans.	Karens.	Chinese.	Kachins.	Chins.	Shans.	Indians.	Others.		
Mogaung	5,000	80	...	...	...	...	...	...	20†	...	...
Bhamo	6,000	83·3	...	..	...	...	...	...	16·7†	...	...
Shwegyin	654	91·7	...	·46	...	..	7·84	...	...	Buddhists.	40
Katha	17,305	5	...	·25	.	...	5	...	89·75*	Ditto	54
Ye-u	5,503	100	...	...	...	..	...	...	...	Mostly Buddhists.	25
Kyanhnyat	2,033	98 3	...	...	..	.	..	...	1·7†	...	..
Mogok	1,760	94·3	...	2	...	...	2·7	..	1	Buddhists.	50
Monywa	6,000	98	...	2	...	...	...	...	...	Ditto	70
Poungbyin	3,000	...	...	...	...	.	...	...	100†	...	...
Thaungdut	5,500	10	...	...	...		...	...	90†	...	...
Homalin	2,100	4·76	...	...	...	..	...	...	95·24†	...	...
Kyaukse	4,000	98·53	...	·32	...		1·15	...	...	Buddhists.	90
Pakokku	12,000	97	...	3	...	...	...	...	...	Ditto	40
Pauk	600	...	...	...	...	..	...	...	...	Ditto	40
Myingyan	20,887	99	...	·4	..	...	.	6·	...	Ditto	90
Minbu	2,891	86·4	...	...	...	...	...	...	13·6†	...	...
Yenangyaung	35,057	99·8	...	...	...	...	...	...	·2†	...	...
Taungdwingyi	8,000	93·75	...	·625	...	...	...	5·625	...	Buddhists.	50
Meiktila	2,770	99	...	1	...	...	...	...	...	Ditto	early all abstainers.
Yamethin	6,000	98·7	nearly a few	1·3	..	...	...	...	...	Ditto. A few Pathis.	94
Pyinmana	9,000	92·2	...	2·2	...	...	...	...	5·5	Ditto. 94·4% Buddhists.	98

These figures refer to abstinence from drinking.

* Of this, 74·75 are Shan Burmans.
† These include Karens, Chinese, Kachins, &c., which are not separately shown.

No. 3362, dated 22nd June 1888.

From—E. J. SINKINSON, Esq., Officiating Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE,

To—The Chief Commissioner of Burma.

I am directed to acknowledge the receipt of your letter No. 473-15 E., dated the 20th April 1888, forwarding the opinions of the district and divisional officers on the question of the policy to be adopted in Upper Burma in regard to intoxicating liquors, and explaining the system which you propose now to introduce.

2. Your proposals may be briefly summarised as follows :—

(1) To extend the Excise Act XXII of 1881 to Upper Burma.

(2) As regards the three northern districts—Bhamo, Myadaung, and Ruby Mines, where drinking is as common as in India—to adopt the ordinary Indian method of licensed central distilleries or regulated outstills for manufacture, and of sale by auction of the privilege of vend.

(3) In other places to confine manufacture and sale to the head-quarters of subdivisions and districts; to allow manufacture by central distillery, or, when consumption is too small to bear the expense of such a system, by regulated outstills; and to sell by auction the privilege of vend, conditioned in every case by a prohibition of sale to Burmans.

(4) To license the sale of toddy in districts where palms are numerous, and to tax it by prohibiting sale, except under licenses, and by selling by auction the privilege of sale.

A set of draft Excise Rules framed on the rules now in force in Lower Burma is submitted, and it is proposed that, if these are approved, the views of selected local officers on them should be obtained, and that the rules and the new system should be introduced from the commencement of the next financial year.

3. In reply, I am directed to convey the sanction of the Governor General in Council to your proposals, with the exception of those for the taxation of toddy. As regards toddy, I am to say that it appears doubtful whether the time is ripe for introducing any licensed system into the agricultural tracts. No evidence is adduced that a trade in toddy exists there; and though people may drink their own toddy, there does not appear to be a class of persons who buy it from one set of people to sell it to another. In these circumstances, the Governor General in Council considers that licensed vend of toddy should not be established except in townships where it is found that a real demand has given rise to a traffic which it is necessary to regulate.

4. The draft rules which Sir Charles Crosthwaite proposes to issue under the authority conferred by the Act are approved, and I am to request that both the rules and the new arrangements may be brought into force with as little delay as possible; and that, if you see no objection to this course, you will telegraph the date from which the Excise Act should have effect in order that a Notification, a copy of which is enclosed, and which should be published also in the local Gazette, may be published in the *Gazette of India* extending the Act to Upper Burma. Such alterations in the rules as may be considered necessary after consideration of the opinions of the officers consulted may be made by you hereafter; but His Excellency in Council considers it desirable that the delay which would be caused by adopting your suggestion should be avoided, and that they may be adopted for the present without such revision.

5. With reference to the statements submitted with your letter, I am to request that further details may be submitted regarding the arrangements made in Mandalay, where the number of shops licensed this year is shewn to be much greater than the number settled last year, and the revenue nearly double. An explanation should be given regarding this, as *primâ facie* it does not appear how a revenue exceeding two lakhs of rupees can be obtained from the sale of spirits to that part of the population which does not include Burmans and soldiers.

No. 526, dated 20th March 1888.

From—D. SMEATON, Esq., M A., B.C.S., Offg. Chief Secretary to the Chief Commissioner, Burma,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In obedience to the orders conveyed in your letter No. 5959, dated the 5th November 1887, I am now directed to lay before His Excellency the Governor General in Council the Chief Commissioner's proposals for dealing with the opium excise question in Upper Burma.

2. The Chief Commissioner has endeavoured to obtain full information regarding the traffic in opium. The accompanying papers contained the answers of Commissioners and district officers to the queries put to them. The information is vague and incomplete.

But it is all that can be had, and until an excise system is established and worked no better information will be obtainable. At present the opium traffic goes on uncontrolled and in great part unknown. On our taking over the country stringent rules were enacted and somewhat rigorously enforced against the sale of opium. Many Chinese were flogged and otherwise punished for engaging in a traffic which, although it may have been nominally prohibited, was allowed to go on under the Burman Government. One of the chief complaints of the Chinese was the severity with which the British Government punished the sale of opium and the keeping of gambling-houses. While this severity prevented the open traffic it did not stop it. It is clear from the enquiries which have been made that opium comes into Upper Burma in considerable quantities, and, as no duty is levied on it, it is cheap and easily procured. Large quantities are used by the Chinese, Shans, and Kachins, and the jade traffic is carried on to a large extent by means of opium. As to preventing opium from coming into Upper Burma to any one who has seen the country and knows the character of the people to be dealt with and the means at the disposal of the Government, the task will appear hopeless. The difficulties in the way of preventing smuggling will, as Mr. Copleston, late Excise Commissioner, says in his memorandum, dated the 23rd December, be greater than in Lower Burma, where indeed they are almost insuperable. There appears, therefore, to be no other course open but that of controlling the existing traffic and checking consumption by raising the price of the drug.

3. To attain this object the following measures are proposed :—

(*a*) to extend the Opium Act of 1878 to Upper Burma, excluding the Shan States ;
(*b*) to impose an import duty on all opium imported into Upper Burma, excluding the Shan States ;
(*c*) to fix the places at which shops for the retail sale of opium may be opened and to sell such shops by auction to the highest bidder ;
(*d*) to prohibit sale to Burmans.

4. The first question to be determined is the amount of duty to be imposed. Enquiries have been made regarding the price at which Bengal and Yunnan opium sell in Burma. It is reported that Bengal opium costs the vendor a little over 10 annas per tola, and Yunnan opium 8 annas per tola in Rangoon. The Bengal opium is much better than the Yunnan opium. Bengal and Yunnan opium, quality being taken into account, are on fairly even terms when Bengal is sold for ₹56 and Yunnan for ₹35 per *viss* in Rangoon. In Upper Burma Bengal opium will be dearer and Yunnan opium cheaper. The price of Bengal opium in the Eastern Division is said to be ₹65 a viss. So that following the proportion obtained from the Rangoon prices the corresponding price of Yunnan opium should be ₹40. The present price of Yunnan opium in Upper Burma free of duty may be taken at ₹25 a viss. It is proposed therefore to impose a duty of ₹15 a viss, which will raise the price to ₹40, at which it is considered it will be weighted equally with Government opium if that opium was sold in Upper Burma. In other words, supposing that Yunnan opium imported into Upper Burma is charged with a duty of ₹15 per viss, it will not pay to smuggle it into Lower Burma.

5. The next question is what is the best means of collecting this duty. It can either be collected directly through Government agency or through a farmer. There is no doubt that, owing to the nature of the country, which is adapted for smuggling, and to the untrustworthy character of the newly-raised police, it will be very difficult to secure the full duty by direct collection. If the right of collecting the duty was farmed and sold to the highest bidder for a year or a term of years, there is no doubt that it would be more rigidly collected and that a larger sum of money would come into the treasury. After a full consideration the Chief Commissioner has resolved on recommending the method of collecting the duty directly notwithstanding its undoubted difficulties and disadvantages. In the present state of Upper Burma the matter of most importance is the protection and encouragement of trade, more especially with China and the Shan States. The Shan traders come down to Upper Burma by hundreds and even thousands. If a revenue farmer had the right of stopping and searching these traders, there would be risk of oppression and extortion, the results of which would not be counterbalanced by the increase of the opium revenue. The rules drafted by the Chief Commissioner and submitted herewith provide for the issue of import passes which shall specify, along with other things, the quantity of opium to be imported and the route by which it is to be imported. The importer will ordinarily have to pay the duty in advance and will have to present the imported opium at an excise opium station and deposit it in a warehouse before he can sell or transport it. If this system succeeds, it will hardly be worth the importer's while to risk the confiscation of the opium and the loss of the duty already paid for the sake of smuggling opium in excess of the quantity in the pass.

It is thought that by securing payment of the duty in advance a great hold will be obtained over both the retail vendor and the importer. It is a condition of his license that the retail vendor deposit one-fourth of the annual sum for which he has purchased the monopoly of sale in his circle. If it is found that no opium is being imported under license, while at the same time the vendor is selling opium, he will be convicted of a breach of the rules and his license will be cancelled. A comparison between the import passes and the registers of the sale of opium at the shops will show at once whether the traffic is being regularly conducted or not.

6. As to the vend of opium, it is proposed to give licenses for wholesale vend at a small fee to any one who wishes for them. The wholesale vend will probably remain in the hands of

the importers. The places at which retail shops will be allowed will be laid down by the Chief Commissioner, and the right of selling opium at those places will be sold by public auction either singly or by groups. Other methods of dealing with the matter have been considered, but have been set aside in favour of that now proposed. It has been proposed that the Government should create a monopoly of the purchase of opium in its own favour and buy up all imported opium at a fixed price, and then deal with it as Government opium is dealt with in India or Lower Burma. The objection to this is that the difficulty of enforcing the sale of opium to Government at a fixed price is as great as that of collecting an import duty, while the direct action of Government in purchasing and in selling the opium is sure to be made the subject of grave objections. Another plan, which has the support of Mr. Burgess, is to leave the importation free, to divide the province into circles, and to sell the monopoly of vend in each circle by auction. It is probable that this system, which avoids the difficulty connected with the collection of duty on imported opium, would be easier to work and as productive of revenue as any other. The main objection to it is that, while the import of opium would be unrestricted, it would be the interest of the monopolists to extend the consumption by selling the opium as cheaply as possible. This objection seems insuperable and therefore the proposal has been set aside.

7. The rules now submitted for the approval of the Government of India are based on the Punjab rules and on the rules current in Lower Burma. There are several matters which require to be noticed. In the first place, as a necessary supplement to the prohibition of sale to Burmans, it is necessary to define a Burman for the purpose of the rules. There are in Upper Burma numbers of Mahomedans and Natives of India who have for generations settled in the country and have adopted the language and costume of Burma. It is presumed that it is not intended to place them under the disabilities which are imposed on Burmans. There are other tribes and races living in Burma who habitually consume opium. For instance, the Burma-born Chinese or half-Chinese, Shans, and Kachins. It is not easy to make a definition of a Burman which shall be exactly suitable for the purpose. The Chief Commissioner proposes to define a Burman to be a person born of Burman parents and who is a Buddhist If the person to whom opium is sold wears the Burmese national dress and speaks the Burmese language, the burden of proving that such person is not a Burman within the meaning of the definition will be on the vendor of the opium. In other cases it will be for the prosecution to show that the person to whom the opium is sold is a Burman.

8. The extent to which the poppy plant is cultivated in Upper Burma proper is not known. It is believed, however, that the cultivation is confined to Kachin villages on the upper reaches of the Irrawaddy and of the Chindwin. It is not proposed at present to interfere with this cultivation. Power has been taken in the rules to impose an excise duty on it and to allow the village or tribe to compound for the duty by a lump payment. Opium manufactured in those places in which the poppy plant is cultivated and transported into other parts of Upper Burma will be treated as imported opium and subjected to the same rate of duty.

9. It has been proposed by some of the officers consulted to raise the maximum quantity of opium which a retail vendor may sell, and which a person without a license or pass may possess from the usual amount of 3 tolas to 1 viss, equal to 1¾ seers The argument for this proposal is based on Lower Burma experience and on the result which may naturally be expected to follow from greatly restricting the number of shops. If the consumer lives at a distance from the shop, he will try to obtain, and no doubt will obtain, a supply sufficient to last him until he can conveniently come back. Consequently there is no doubt that the 3-tola rule is not and will not be observed. In Upper Burma Chinese are in the habit of using opium largely in their dealings by way of barter with the Kachins; and others will have to come long distances to procure opium unless shops are multiplied unduly. To meet these cases the Chief Commissioner has inserted a rule to allow the Deputy Commissioner to give a transport pass for opium to persons who require it under such special circumstances as those referred to. The proposal to raise the maximum which may be possessed without a license from 3 tolas to a viss in all cases is open to objection. It is thought expedient, however, looking to the small number of shops and the long distances which consumers will have to travel, to raise the maximum which can be sold by retail to one person at one time to 10 tolas.

10. Upper Burma has been defined to be the territories formerly governed by King Thebaw, excluding the Shan States. It is not possible to control the cultivation and manufacture of opium in the Shan States, and therefore it is best to treat opium grown there as if it were foreign. The same course, at least for the present, will have to be followed in respect of opium produced in the Kachin villages in Upper Burma proper. It is believed that the quantity so produced is small and that no difficulty will arise in dealing with it.

11. There are two questions which have been raised in the papers which accompany this letter. First, whether the license for retail vend is to permit consumption on the premises or not; secondly, whether Burmans who have contracted the habit of smoking opium are to be allowed to procure the drug or are to come under the general prohibition. On the first point, much difference of opinion exists. Some officers think that if consumers are obliged to eat or smoke the opium at the shop, which would thus assume the character of an opium saloon, there would be less danger of Burmans being drawn towards the vice. Others object to opium saloons because they collect idlers and bad characters; others advocate them for the same reason. It is proposed to leave the matter optional. It might be possible by strict supervision to prevent any one from smoking opium on the vendor's premises. But it is impossible to prevent a man from swallowing an opium pill if he wishes to take it in the shop or from carrying it away with him if he wishes to take it at his home. On the second point some officers whose

opinions are entitled to weight, advocate a rule under which any Burman who is addicted to opium may register his name and procure exemption from the general rule prohibiting the sale of opium to Burmans. It is argued that these men will get opium by some means or other, and it is therefore expedient to afford them a lawful means of supplying their wants. It is intended to apply this rule to such persons only as shall register their names at once, and not to allow the privilege to those who may contract the vice hereafter. In the Chief Commissioner's opinion it is not advisable to adopt this plan. It is unlikely that Burmans, who are addicted to opium-eating, will come forward to register their names, and the plan is open to the objection that it may facilitate the introduction of the use of opium into Burman families. It is better to allow no exceptions to the general rule.

12. It is not possible to say with any accuracy what the financial result of these proposals will be. Possibly a revenue of three or four lakhs of rupees may be received. If the proposals and the rules approve themselves to the Government of India, they can be put in force at once A list of the places where it is proposed to establish retail shops is appended.

No. 473-15E., dated 20th April 1888.

From—DONALD SMEATON, Esq., M.A., B.C.S., Offg. Chief Secy. to the Chief Commissioner, Burma,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge receipt of your letter No. 5958, dated the 5th November 1887, regarding the policy to be adopted in respect of excise on intoxicating liquors in Upper Burma. Your letter was received on the 21st November In accordance with the request contained in paragraph 10 a detailed enquiry, district by district, was instituted Commissioners and Deputy Commissioners were addressed by letter on the 1st December, and a series of tabular forms and a list of questions were sent to each officer to be filled in and answered before the 15th February The last report to arrive was that of the Deputy Commissioner, Bhamo, which reached this office on the 13th April. On the 23rd March, in compliance with your telegram of the 21st March, the reports and tabular returns received up to date were submitted. Since then the Chief Commissioner has considered the question of liquor excise in Upper Burma carefully with the aid of the information and opinions of the officers consulted. I am now to submit printed copies of the entire correspondence, commencing with my circular letter No. 6-1 E., dated the 1st December 1887. It will be seen that there has been no avoidable delay in dealing with the question. In the present state of the postal communication in Upper Burma it takes a considerable time to transmit letters and obtain replies from outlying districts. It is moreover by no means an easy or a simple matter to get accurate, trustworthy information from local officials, many of whom have been chosen more for their strength of character and local influence than for their skill in collecting statistics and writing reports. The English district officers have had to spend most of their time in the interior on active duty. And some, like the Deputy Commissioner of Bhamo whose report has only just been received, have been absent on long and difficult expeditions.

2. In paragraph 10 of your letter the main point on which His Excellency desires to be fully informed is stated to be "the existing habits of the people of Upper Burma" in liquor manufacture and consumption. I am to explain that there is perhaps no subject on which reliable information is more difficult to obtain than this. The remarkable differences of fact and the divergences of opinion which appear in the reports of officers at once prove and illustrate this difficulty. To take, for instance, two districts, Mandalay and Ava-Sagaing. These two districts are adjacent. The population in both is almost entirely Burman and the people are all Buddhists. The occupations of the people are the same,—agriculture and petty trade. The climate is the same in both districts.

The following information is furnished by the two Deputy Commissioners—Mr. J. E. Bridges, C.S., of Mandalay, and Mr. A. R. Colquhoun, of Ava-Sagaing :—

Mr. Bridges, C.S., Deputy Commissioner of Mandalay, reports that—	Mr. A. R. Colquhoun, Deputy Commissioner of Sagaing, reports that—
(i) large portion of the population, both urban and rural, drink liquor, both spirits and toddy being drunk in the interior;	(i) scarcely any spirits are drunk : toddy-drinking is rare, and only indulged in by loose characters;
(ii) about 53,000, or 67 per cent. of total rural population, are abstainers;	(ii) about 148,500, or 99 per cent. of the population, are abstainers;
(iii) Burmans, if asked in public, will protest against the use of spirits, but most of them drink in private;	(iii) a very strong feeling exists, common to all classes of Burmans, against use of liquor;
(iv) use of spirits was nominally forbidden by the late Burmese Government, but the prohibition was not enforced in practice; liquor-vendors were taxed indirectly;	(iv) use of spirits was forbidden by the late Burmese Government and rigorously enforced against Burmans;
(v) there are 7,900 toddy-palms in the district, and toddy is commonly drunk in the interior;	(v) there are 130,000 toddy-palms in the district, but toddy is rarely drunk and only by loose characters;
(vi) toddy, palm-sugar spirit, and rice spirit are drunk in the interior;	(vi) hardly any drinking goes on in the district: the liquor drunk is rice spirit;
(vii) absolute prohibition of liquor is impossible: large portion of the population drink and will continue to drink in spite of the prohibition;	(vii) absolute prohibition of liquor is possible in Sagaing and similar districts;

(viii) he disapproves of the prohibition against sale of liquor to Burmans because it is ineffectual and, as Burmans will obtain liquor in spite of it, illicit sales are common.	(viii) disapproves of the existing system of licensing liquor shops, even with the prohibition against sale to Burmans, because Burmans will learn to drink. The prohibition does not prevent Burmans getting liquor.

Mr. Bridges is a Civilian of 12 years' service in Burma. He has held important administrative charges in both Lower and Upper Burma, and was appointed to be Deputy Commissioner of Mandalay by Sir Charles Bernard on account of his large experience, his tact in dealing with the people, and his sympathy with them. His administration of the Mandalay district has been eminently successful. He is the best junior officer and probably the best Burmese scholar in the Commission.

Mr. Colquhoun was an officer in the Burma Public Works Department from 1872 till the end of 1881. On returning to the province in the beginning of 1886 he was appointed District Officer of Sagaing, where he has remained ever since.

3. It is hardly possible to believe that in two districts which are so very similar as Mandalay and Ava-Sagaing the habits and views of the people in respect of liquor-drinking are so widely different as they are represented to be. Mr. Bridges finds that one-third of the rural population of the Mandalay district are liquor-drinkers. Mr. Colquhoun reports that only 1 per cent. of the people in Ava-Sagaing (these being only loose characters) drink liquor. Mr. Bridges finds that in his district, although the toddy-palms are comparatively few, toddy is habitually drunk. Mr. Colquhoun reports that in his district, although toddy-palms abound, scarcely any toddy is drunk. Mr. Bridges is of opinion that, although a nominal prohibition against drinking existed in the King's time, the practice of drinking was winked at both by the King and his officers. Mr. Colquhoun expresses the opinion that the prohibition was real and effectual, and that it was severely enforced.

The evidence of a high official of the late Burmese Government, U Pe Si, Magistrate of the City of Mandalay, under both King Mindon and King Thebaw, is as follows :—

"The Burmese Government never openly recognised the opium and liquor traffic in Upper Burma ; those persons only were punished who sold opium and liquor to Burmans. The Burmese Government admitted the existence of the traffic by levying customs dues through an officer called the Dewan Akunwun on all liquor and opium imported into Upper Burma. They also took revenue in kind from liquor and opium-sellers. Thus Chinamen were required to supply large quantities of liquor for the Royal elephants and for rubbing on the posts of the palace before gilding them ; they also supplied articles required by the Criminal Courts, such as stocks and whipping rods. The number of persons who drank liquor in the King's time was very large and amounted to about nine-tenths of the population The number of persons who drank regularly was probably not more than one-third of the population; but all, except about one-tenth of the population, would drink whenever they had a chance of getting liquor or had sufficient money. He (U Pe Si) considers that, in view of the large number of Burmans who consume liquor, any restrictions on the sale of liquor would be inoperative."

Such is the evidence of an officer of 60 years of age, a Buddhist, a staunch adherent of the monarchy, and one who has held high office in the interior as well as in the capital. U Pe Si was for a considerable period Wun of Sagaing. Other officials of the late King who served in the interior of the Mandalay district report that from one-third to one-fourth of the rural population habitually drank liquor.

North of Sagaing is the Ye-U district. From this district the report is that the means for manufacturing arrack and fermented toddy exists in unusually large quantities : that the custom of drinking country spirits and toddy, especially the latter, is almost universal, and that the feeling of the people on the subject is one of indifference. This is the report of an officer of long experience and full knowledge of the people and the language. From the Lower Chindwin district, which adjoins Sagaing on the west, the reports are similar in purport to that from Ye-U. There is great facility for obtaining intoxicating drink, especially in the rural parts, and a large proportion of the population, from 20 to 30 per cent., are in the habit of using stimulants.

4. On the question of the existence and enforcement of the law against the drinking of spirits by Burmans in the King's time opinions are pretty evenly divided. Six experienced District Officers declare that the prohibition was not enforced. Seven others assert that the law forbidding drinking by Burmans was put in force. But of these, Messrs. Campbell and Buckle qualify their assertion and Captain Grey admits that punishment for disobedience of the law was meted out capriciously. Mr. Burgess, Commissioner of the Northern Division, is of opinion that the prohibition was never seriously enforced. On the whole, it may be concluded that the Burmese monarchs, acting in this, as in many other matters of administration, under the influence of religious law and teaching, forbade the drinking of spirits by Burmans and decreed that drinkers should be punished ; but that the aim of the law was to prevent drunkenness ; that it was not intended to interfere with private drinking so long as the habit did not create a public scandal ; that therefore, although the law against drinking remained in force, punishment for breaking it was rarely inflicted and then only on drunken persons. It must be remembered, however, that under the King's Government the administration of all laws was capricious and corrupt.

5. The answers to the question as to the proportion of the people who abstain from drinking are very various. In the Mandalay district Mr. Bridges reports the proportion to be two-thirds. U Pe Si, Magistrate of Mandalay City in the King's time, puts it at one-tenth only. Mr. Fforde reports that one-half of the people of the Ruby Mines abstain. Mr. Mac-

Dermott reports that in that part of Shwebo (about one-third of the district) to which he has chiefly directed his enquiries only 6 per cent. are abstainers. Mr. G. W. Shaw gives the proportion, in different parts of the Myadaung district, at from 25 to 80 per cent. Mr. Porter considers that about one-fourth of the population of the Ye-U district abstain from drinking. Captain Raikes thinks that three-fourths of the people of the Chindwin district are non-drinkers. Mr. Campbell puts the proportion of non-drinkers in the Kyaukse district at 90 per cent. Captain Eyre thinks that 40 per cent. of the people of the Pagan district abstain. These officers have all served in Upper Burma since the annexation.

Mr. Rice reports that one-half of the people in the Taungdwingyi district abstain. Captain Grey puts the proportion in Myingyan at 90 per cent. Mr. Cholmeley thinks that the non-drinking population in the Yamethin district is 97 per cent. of the whole. Messrs. Colquhoun, Buckle, and A. T. A. Shaw put the proportion of abstainers at from 98 to 99 per cent. in their districts. These six officers, with the exception of Mr. Colquhoun, are all new to Upper Burma.

In reading these reports it must be borne in mind that Upper Burma is hardly more homogeneous in its character than India. The districts on the Chinese border, Bhamo and Mogaung differ in many respects from the purely Burman districts, such as Yamethin or Meiktila, the districts bordering on the Shan States of Wuntho and the great tracts of country on the Upper Chindwin, and on the Shan plateau; each has its own peculiarities of population, produce, and formation. The English officers have not in all cases had the power or opportunity of making themselves acquainted with the domestic habits of the people. Statements are liable to be made of a more general character than an accurate acquaintance with facts would warrant. It is therefore impossible to describe accurately the opinions or the practice of the people It is certain that in some districts the consumption of spirits is very common, in others it is rare, in none is it unknown. Where palm-trees abound, as they do in many places, the fermented juice is commonly used and spirits are also distilled from palm-sugar made from the juice.

As to the opinion of the people it is certain that the priesthood and the stricter classes of the laity condemn the use of intoxicating liquors. Their practice is not always in full accord with their opinions, but it is as a rule in the direction of abstinence. The strength of the feeling entertained on the subject is shown by the effect it has had on the opinions of the officers consulted, who are for the most part in favour of maintaining a restrictive law, which hardly one believes to be capable of enforcement.

6. The liquors which are drunk in Upper Burma are rice-spirit, spirit distilled from palm-sugar, and fermented tari. The evidence of the officers consulted shows, with the exception of the Deputy Commissioner in the Ava-Sagaing district, that the drinking of tari is very common. Mr. Campbell, Deputy Commissioner of Kyaukse, who reports 90 per cent of the people of the district to be abstainers, mentions that many persons are found intoxicated with toddy. Even where tari-palms are scarce toddy is obtained and habitually drunk.

With the exception of Messrs. Weidemann, Colquhoun, Cholmeley, Rice, and Captain Grey, the officers consulted report that country spirits, distilled both from rice and palm-sugar, are in some districts to a large extent, in other districts moderately consumed.

7. The other statistics relating to liquor manufacture and drinking which the reports afford cannot be conveniently summarised. They will be found in detail in the separate district returns.

8. It appears then that the people in Upper Burma are acquainted with the use of intoxicating liquor, produced either by distillation from rice and jaggery or by fermentation from the juice of the palm-tree. The palm tree from which this juice is obtained abounds in many districts and in some is the chief product of the soil. Jaggery is made in large quantities from the juice, and the manufacture from jaggery of distilled spirit is known and practised. The instruments or vessels necessary for the purpose of distilling are easily procured. The country is covered with wild forest and jungle in which illicit distillation can be carried on without fear of detection. The civil police lately raised are as yet raw and inefficient, and, judging from the police in Lower Burma, will not be trustworthy for many years to come. They have enough to do in dealing with the serious crime which is still rife. It is true that the opinion of the priesthood and better classes is adverse to the use of intoxicating liquor While this opinion may be relied on to approve any restriction placed on the open sale and consumption of liquor, it is idle to expect that those who hold it will actively assist the Magistrates or the police in the enforcement of a restrictive law. The Chief Commissioner, therefore, while yielding to no one in his desire to preserve the people of Upper Burma from contracting the vice which is the curse of the British people, is bound to look to the practical effects of adopting a law of restriction which cannot be enforced. It is evident, notwithstanding the assertions of irresponsible persons, that the use of intoxicating liquor is no novelty in Burma any more than it is in India. From Mogaung, in the extreme north, where Captain Adamson has lately reported the liquor traffic to be, and to have always been, unrestricted, to the boundary of Lower Burma, there is no district in which nature has not provided the materials for making intoxicants and in which man has not more or less made use of those materials. To endeavour absolutely to stamp out and destroy this traffic is an impossible task, and to attempt it would involve the Government in a hopeless and demoralising contest.

There is a middle course, namely, to permit the manufacture of liquor and its sale to others than Burmans. As the Governor General in Council, concurring in the view expressed by the Secretary of State, is of opinion that this course should be adopted, and that the restriction on the sale of spirits to Burmans shall be maintained, it is not necessary to say more on the subject than to express the desire of the Chief Commissioner to carry the wishes of the Governor General in Council loyally into effect, although he is unable to alter his own opinion as to the futility of the restriction, which will certainly lead to the corruption of the police

It is at any rate a concession to Burmese opinion which may not be altogether without a good effect.

9. The resolution to prevent the sale of spirits to Burmans does not, it is understood, apply to the sale or use of tari or fermented palm-juice. The abundance of palm-trees and the ease with which tari is produced, taken together with the strong evidence that the use of this drink is very general, suggest the necessity of treating the consumption of tari in a different manner. Wherever the trees abound, it is hopeless to prevent the use of tari, either by preventing the opening of shops, or by allowing shops to be opened but forbidding sale to Burmans. The Chief Commissioner, therefore, advises that the traffic in tari shall be regulated and the liquor subjected to taxation.

10. I am now to explain the details of the system which it is proposed to adopt. The first question which arises is the definition of "Burman" for the purpose of the restriction. In dealing with the question of the opium excise in my letter No 526, dated the 20th March 1888, to your address, paragraph 7, it was said: "The Chief Commissioner proposes to define a Burman to be a person born of Burman parents and who is a Buddhist. If the person to whom opium is sold wears the Burmese national dress and speaks the Burmese language, the burden of proving that such person is not a Burman within the meaning of the definition will be on the vendor of the opium. In other cases it will be for the prosecution to show that the person to whom the opium is sold is a Burman" It is proposed to adopt the same definition of a Burman for the purpose of the liquor excise rules. The next question is whether the sanction to the restriction should extend to the vendor only or to the Burman purchaser also. There can be no doubt that the restriction would be much more efficacious if the Burman transgressor were subjected to a penalty as in the King's time, and a good many of the officers favour the imposition of a severe penalty. It is in Mr. Crosthwaite's opinion open to objection that one part of the population should not only be put under a disability, but should be treated as criminal for an act which ought to be left optional, and which is in itself innocent. The vendor of liquor obtains his license on certain conditions, and he may fairly be punished for breaking those conditions. It is hardly fair to punish a Burman for using his liberty as others are allowed to use it. It is, therefore, not proposed to make the use or possession of spirits by Burmans penal.

11. The system which the Chief Commissioner proposes to adopt is as follows. First, as to the import of liquor into Upper Burma. For the purpose of the Excise Rules, spirits may be divided into two classes, foreign and country. The foreign liquor will be brought into Upper Burma from Rangoon by either steamer or country-boat, or by railway. The country liquor will be either distilled in Upper Burma or imported from distilleries in Lower Burma.

The question is how the import of liquor into Upper Burma is to be dealt with. It is suggested in paragraph 12 of your letter that licenses should be required for the import of all foreign liquor into Upper Burma. The import of liquor for sale, except by a licensed vendor, will of course be prohibited, whether the liquor is country or foreign. It is feared, however, that to require every private consumer in Upper Burma to take out a license for such liquor as he may import will cause great annoyance to the Europeans in Upper Burma without any compensating advantage. It may be said that if a license is not required, Burmans who are unable to buy liquor in Upper Burma will import it and thus evade the rule designed for their benefit. To this the reply of the Chief Commissioner is that all that a strict view of duty can require is that Government should not allow temptation to be placed in the way of the people. Men who are in a position to import liquor from Rangoon and who are so determined to get it, may very well be left to take care of themselves. It must be remarked, moreover, that in order to enforce a rule of the kind suggested, there must be established a Customs line and searching stations on the old frontier, and the trains and boats must be stopped and examined. The establishment of such a line within the interior of a province is to be avoided.

Secondly, as to the places at which foreign and country liquors are to be sold. It is suggested in paragraph 12 of your letter under reply, that the sale of these liquors should be allowed only at selected places where foreigners are numerous. The Chief Commissioner accepts this rule for all the districts of Upper Burma excepting Bhamo, Myadaung, and the Ruby Mine district where the consumption of liquor is reported to be so common that the sale cannot be restricted to foreigners. In other districts, shops for the sale of foreign and country spirits will, as a rule, be opened at head-quarters only where there will be Europeans and Natives of India, including both the troops and their followers and the police.

Thirdly, as regards distilleries, power is taken in the rules to establish central distilleries after the Bengal fashion, or to license persons to keep distilleries or outstills. In some of the large places, such as Mandalay, it may be expedient to establish one or more licensed distilleries under Chapter III of the draft rules herewith submitted. The liquor will be liable to a tax which must be paid before it leaves the distillery. The tax at present might be fixed at R1 per gallon as in Rangoon. The alternative plan is to make an enclosure after the Bengal method and to compel all persons wishing to distil to place their stills inside the enclosure. The facilities for smuggling are so great, and the Chinese are so ingenious in making use of them, that it is unlikely that this system would succeed. It is true that the licensed distillery system has not succeeded in Lower Burma, because the license vendors have found it more profitable to sell contraband liquor; and notwithstanding the exertions of the distillers and of the police, it has been impossible to check the vendors. It is hoped, however, that the system may be more successful in Mandalay, as it will be in the hands of Chinese who will be more able to cope with the malpractices of their compatriots. The present plan, by which the monopoly of manufacture is put up to auction and sold to the highest bidder, is economical from a revenue point of view, but is undoubtedly defective, and one of the objects which the Chief Commissioner had in view when he proposed to extend the Excise Act to Upper Burma

was to obtain power to exercise more effective control over the liquor traffic by the establishment of a better system. Whether the licensed distillery or the central distillery enclosure be adopted, the Chief Commissioner proposes to tax each gallon of liquor that is produced. The object of the Excise Department here, as elsewhere, will be to tax every gallon of spirits, first by a fixed still-head duty and secondly by a license fee for retail sale.

At smaller places where the consumption is not large enough to induce a private person to construct a distillery, or to warrant the Government to undertake the expense of maintaining a central distillery enclosure, outstills under the same restrictions as are adopted in Lower Burma will be established. It has been found in Lower Burma, as has been said above, that people will not buy or go out of their way to get distillery liquor. They prefer to resort to contraband manufacture. Experience has proved that where a demand for liquor exists, the only way to prevent illicit manufacture is to permit the establishment of outstills. These stills will be subjected to careful supervision. Their capacity and the number of days on which they will be allowed to work will be limited in proportion to the fee paid for the license, and with reference to the demand for liquor for the consumption of others than Burmans. In no case will outstills be established where there is a purely Burman population. All stills except those licensed will, of course, be illicit, and the liquor made in them will be treated as contraband. It is, however, idle to suppose that even if the present police force was doubled the illicit manufacture of spirits could be controlled, the nature of the country being such as it is.

12. The next matter is the sale of spirits. The Chief Commissioner proposes to fix the places and the number of shops at which sale shall be allowed. The license fee for retail sale will be determined by competition for the privilege of sale. There is no doubt that this method of fixing the license fee is that most advantageous to the revenue. In Lower Burma it has been the practice to allow certain selected firms to sell foreign liquor on payment of a small fixed fee, while all the others have to compete for their licenses. The only argument in favour of this distinction is that shopkeepers who pay heavily for their licenses try to recoup themselves by adulterating their liquor or selling spurious imitations. The distinction is an invidious one and leads to not unfounded complaints on the part of those who have to compete for their licenses. It is, therefore, proposed to make no distinction and to sell by auction each license, whether it is for the sale of country liquor or of foreign, or in small places of both together.

13. I am now to explain the method in which it is proposed to deal with tari. It is assumed that the evidence contained in the reports now submitted will be held to prove that where tari-trees abound the practice of drinking the fermented juice is common. The enquiries which have been made show that the greater proportion of the tari juice is used to manufacture jaggery. It is quite impossible to distinguish between the trees that are used for jaggery and those that are used for making tari liquor. It is, therefore, difficult to tax the trees with an excise duty. Any tax that is imposed on the trees will fall on the jaggery as well as on the liquor, which is not desirable. Another difficulty arises from the system of taxation in force in Upper Burma. The thathameda is in its nature a rough income-tax. The income derived from the trees by their owners, as well as the earnings of the tari climbers, have already been taken into account in the assessment of the thathameda. For these reasons the Chief Commissioner thinks it is not easy or altogether fair to seek to excise tari by a tax on the trees In some districts the trees are already subjected to a tax, and wherever they belong to Government a rent or tax is imposed on them. Power has been taken under the rules to impose a fee of one anna per tree on owners of tari-palms, if they wish to sell tari to licensed vendors. For the present, however, the Chief Commissioner thinks it may prove expedient not to impose this tax. and to confine interference with the tari traffic to prohibiting sale without license, and to selling the licenses for single shops or for defined areas. He would confine the establishment of such shops to places in which tari-palms are numerous.

14. There remains the question of the licensing of breweries. I am to explain that a brewery was established in Mandalay soon after the occupation of the country for the manufacture of beer for the troops. The prohibition against sale to Burmans extends to this beer also.

15. The last question which has to be considered is the legal measure by which the proposed system of excise, or such system as the Government of India may approve, is to be enforced. Several considerations lead the Chief Commissioner to desire the extension of the Excise Act. In the first place it is an Act of which we have considerable experience, which has been found to work well, and which provided for all that is needed to establish a sound system of excise. In the second place it is in force in Lower Burma. It is inexpedient to make unnecessary differences in the law prevailing in different parts of the same country and province. Thirdly, the officers, Magistrates and Police, are acquainted with the provisions of the Excise Act, and as officers are liable to be transferred from Lower to Upper Burma and *vice versâ*, it is better to extend the law which is in force in Lower Burma than to draft a new law which must cover almost the same ground for Upper Burma. The Chief Commissioner, therefore, asks that the Excise Act, XXII of 1881, may be extended to Upper Burma. The draft Excise Rules submitted herewith have been framed *mutatis mutandis* on the rules now current in Lower Burma, and will, it is thought, provide the means of regulating the liquor traffic in the manner desired by the Government of India. If they are approved, the Chief Commissioner desires, before starting the Excise system, to obtain the views of selected local officers upon them. The arrangements for the current year's excise have been made on the same basis as last year. It will be expedient to make no alteration during the current year, and to start the new system, whatever it may be, from the commencement of the next financial year, after perfecting the rules and making arrangements with a care and deliberation which is now impossible. The reports of the District Officers are submitted in full.

and their contents have also been abstracted and tabulated, district by district, for convenient reference. Two other statements are submitted: the one furnishing the information, so far as it has been possible to obtain it, required by the Secretary of State regarding the liquor licenses issued in Upper Burma since annexation: the other, showing the results of sales of liquor licenses in 1887-88 and 1888-89.

16. It is necessary to provide for the special care of spirits used exclusively in arts and manufactures or in chemistry in Upper Burma. I am therefore to ask that Act XVI of 1863 be extended to Upper Burma. Draft rule No. 35 contemplates this extension."

No. 64 (Revenue), dated 9th August 1888.
From—The Secretary of State for India,
To—The Government of India.

I have given careful consideration to your letter No. 159(Finance), dated 16th June 1888, and its enclosures, concerning the opium and liquor excise arrangements in Upper Burma.

2. I accept generally the conclusions to which your Government have come upon this important matter. The settlement of administrative details for giving effect to these conclusions must rest with the Chief Commissioner, subject to your orders. I concur fully in your views as to the maintenance of the prohibition against the sale of opium or liquor to Burmans, and also as to the reduction in the proposed number of opium shops. I desire that due attention be given to the injunction conveyed in my previous despatches,* to the effect that a demand for opium or liquor must not be created or stimulated at places or in tracts where such demand does not exist or is at present very restricted, and that such demand is everywhere to be discouraged.

* No. 63, dated 18th August 1887.
" 28, " 19th April 1888.

3. I observe that the Chief Commissioner was averse to maintaining the prohibition against the sale of liquor to Burmans, on the ground that such a prohibition cannot be effectually enforced. It is probable that, under any circumstances, a certain number of Burmans will get opium and liquor illicitly in the future, as they have done in the past. But it seems that respectable Burmans of nearly all districts desire that the prohibition should be maintained; they believe that such prohibition will make drinking more difficult for Burmans, and will operate to prevent the spread of intemperance among people of Burman race. Apparently, Chinese licensed vendors of liquor consider that the prohibition will have much effect, for in one district the licensed vendor, who had given R8,600 for his license when the prohibition was withdrawn, reduced his offer to R2,000 as soon as the prohibition was re-imposed.

4. With reference to the final paragraph of your letter, I am glad to be able to absolve the Indian and Burma authorities from the charge of unjustifiable delay in reporting upon the subject of this Despatch, and to add that the facts and considerations bearing upon this important matter have been carefully investigated and clearly placed before you by the Chief Commissioner.

No. 213, dated 11th August 1888.
From—The Government of India,
To—The Secretary of State for India.

We have the honour to reply to Your Lordship's Despatch No. 28, dated 19th April 1888, in which our attention is drawn to the language employed in reports on the Excise administration by some Local Governments, and to the essential defects of the outstill system. Your Lordship also asks to be furnished with any instructions founded on the Despatch that we may think it necessary to issue to Local Governments.

2. We had already sent to Local Governments copies of our Despatch No 166, dated 25th June 1887, drawing attention to it as explaining the policy of the Government of India and the principles which had its approval. We have since furnished them with copies of Your Lordship's Despatch now under reply in continuation, and we have invited their particular attention to the views expressed by Your Lordship in paragraph 3, with which we entirely concur. Your Lordship justly observes that the Local Governments already practically shape their Excise administration in conformity with these principles; but no harm will be done by their renewed declaration under Your Lordship's injunctions.

3. It is in fact this universal acceptance of them which gives rise to the remark in the Despatch under reply, that there occur passages in periodical

reports which read as if the increase of the Excise revenue was the paramount object of good administration. Revenue officers are naturally apt to give prominence in their reports to increased revenue, taking for granted that the authorities to whom the reports are addressed will know that the increase has been obtained by successful administration on the principles insisted on by Your Lordship. It is obvious that a Revenue officer has cause for congratulation if he can point to increasing revenue with the consciousness that he has made the consumers of intoxicating drinks pay more dearly than they did before. The moral obligation of taking as high a tax as possible on all liquor consumed, while repressing illicit consumption, is accepted by him as a settled principle; and naturally he finds no occasion to embody in a report of the year's administration what he and everybody who has to deal officially with his report look upon as beyond the possibility of being seriously challenged. But as these reports are sometimes used as a basis for attacks on our administration, we share Your Lordship's opinion that at the risk of tedious repetition and of placing well-understood doctrine on record year after year, administrative officers and Local Governments should be careful to employ language which cannot give colour to the idea that the object of the Excise Department is to increase revenue at the sacrifice of social considerations.

4. We think it desirable to mention to Your Lordship as evidence of the amount of attention that is being given to the supervision of Excise Administration that, acting upon suggestions made by the Finance Committee, the Governments of the Punjab and of Bengal are taking steps to place the superintendence of their excise in the hands of a special officer, as the other Governments (except Burma) already do The proposals with reference to the Punjab are about to be submitted to Your Lordship; and the Government of Bengal have, in preparation of further steps, deputed a special officer to study on the spot the systems in operation in Madras and Bombay. The administration of the two Governments last named has so completely established the *financial* success of a policy of repression, that we do not think it need be feared that any Government in India will be induced by financial considerations to slacken its efforts in the direction desired by Your Lordship.

5. We propose to address Your Lordship hereafter with reference to the remarks in paragraph 4 of the Despatch under consideration regarding the defects of the outstill system. The general term "outstill system" covers two or three essentially different systems, such as—

(*a*) Pure farming system, in which a farmer contracts to pay a certain amount of revenue in respect of a definite tract of country, no control over quantity being exercised.

(*b*) Contract outstill system, in which the duty is levied upon the estimated outturn of the still, but the distiller is not watched, so as to prevent him distilling, if he can, an excess quantity.

(*c*) Regulated outstill system, in which the operations at the outstill are controlled and tested by Government officers, so that the duty is practically levied by quantity distilled.

We wish to place before Your Lordship the precise facts as to the extent to which these systems are employed, and the reasons for which in each case they are preferred to the more perfect system of the central distillery. For this purpose we have found it necessary to call for further information from Local Governments on the subject, and in the meantime we have not considered it desirable to delay replying to the remaining portion of the Despatch.

No. 4393, dated 11th August 1888.

From—L. P. SHIBBES, Esq., Offg. Under-Secretary to the Government of India,
DEPARTMENT OF FINANCE AND COMMERCE,

To—All Local Governments and Administrations.

In continuation of my letter No. 4778, dated the 7th September 1887, I am directed to forward a copy of a Despatch from the Secretary of State, No. 28 (Revenue), dated the 19th April 1888, containing certain observations made by the Secretary of State with reference to the policy followed in India regarding excise administration.

2. In paragraph 3 of the Despatch the Secretary of State points out that, although the Excise administration is practically shaped in conformity with the principles referred to by him, yet there are occasionally passages in periodical

reports which read as if the increase of the Excise revenue was the paramount object of good excise administration, and as if additional facilities for liquor-drinking might be sometimes given more rapidly than the actual needs of the people demand. I am to forward, for your information, a copy of the reply which has been sent to this Despatch, and to request that the remarks of the Secretary of State may receive the attention of His Excellency the Governor / His Honour the Lieutenant Governor / The Chief Commissioner.

No. 76 (Revenue), dated 30th August 1888.

From—The Secretary of State for India,

To—The Government of India.

I forward, for Your Excellency's information, copies of a question put in the House of Commons concerning the licensing of liquor-shops near tea gardens in Darjeeling, and of the answer given to that question My attention has been drawn to a pamphlet which purports to report the proceedings of a public meeting held on this subject at Darjeeling on the 7th June 1888. I shall be glad to learn what action the Local Government may, under the orders of Your Excellency, take in the matter.

Question put in the House of Commons regarding liquor-shops and its answer on 3rd August 1888.

Sir Roper Lethbridge—To ask the Under-Secretary of State for India whether the attention of Her Majesty's Government has been directed to the correspondence recently published between the Deputy Commissioner for Darjeeling and the General Manager of one of the largest local Tea Companies, in which great pressure was put upon the latter to open grog-shops on his estates with a view to "the protection of the revenue and the enforcement of the law."

Whether a very large number of the managers of tea gardens in the Darjeeling District have signed a document protesting against the Government excise system.

And whether the Secretary of State will take any steps to put a stop to the establishment of these grog shops in the public and private bazars of India.

Sir John Gorst—The Secretary of State has no official information on this subject, but he will enquire from the Government of India what action the Local Government is taking in the matter.

No. 250, dated 16th October 1888.

From—The Government of India,

To—The Secretary of State for India.

We have the honour to acknowledge the receipt of Your Lordship's Despatch No. 76 (Revenue), dated the 30th August 1888, forwarding a copy of a question put in the House of Commons by Sir Roper Lethbridge and of the answer to it, regarding the Government Excise system and the establishment of grog shops in the public and private bazars of India. Your Lordship desires to be informed what action the Local Government may, under our orders, take in the matter.

2. We have the honour, in reply, to forward for Your Lordship's information a copy of the correspondence noted in the schedule. In view of the information contained in that correspondence, it does not appear to us necessary to give any instructions in the matter to the Local authorities, who appear to have been for years dealing with it in a judicious way and upon sound principles.

3. We do not know whether the proposal to put a stop to the establishment of grog shops in the public and private bazars of India means that we should altogether suppress the sale of liquor in India, or that we should abandon the system of subjecting liquor shops to the necessity of obtaining licenses. Either of these courses appears to us open to grave objection, for reasons which we have fully explained to Your Lordship in our Despatch No. 166, dated 25th June 1887.

No. 5245, dated 24th September 1888.

From—L. P. SHIRRES, Esq., Offg. Under-Secy. to the Govt. of India,
DEPARTMENT OF FINANCE AND COMMERCE,

To—The Secretary to the Government of Bengal, Financial Department.

In continuation of the telegram from this Department of this day's date, I am directed to forward a copy of a Despatch from the Secretary of State, No. 76 (Revenue), dated the 30th August 1888, and of its enclosure, regarding the liquor traffic in Darjeeling, and to request that the report called for on the subject may reach the Government of India not later than the 9th October. The report must reach Her Majesty's Secretary of State before the re-assembling of Parliament on the 7th November; and it must therefore be despatched by the mail leaving Simla on the 16th October. I am to request that the Government of India may be informed by telegram when the report leaves Darjeeling.

No. 270 T.—F., dated 4th October 1888

From—COLMAN MACAULAY, Esq., C.I.E., Secy. to the Govt. of Bengal, Financial Dept.,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letters No. 5015, dated 12th ultimo, and No. 5245, dated 24th ultimo, forwarding copy of a Despatch from the Secretary of State, No. 76 (Revenue), dated 30th August, and of its enclosure, the report of a question asked by Sir Roper Lethbridge in the House of Commons on the subject of liquor traffic in Darjeeling.

2. The Government of India will observe from the enclosed copies of reports from the Deputy Commissioner of Darjeeling and the Commissioner of the Division, dated 3rd instant, that, though a number of signatures were procured to a post-card circulated by the Darjeeling Temperance Society, no attempt was made to submit officially any combined representation to the local authorities. It is needless to point out that the terms in which this stereotyped form of protest is couched must necessarily diminish the value which might otherwise attach to an influential representation. It will also be observed that there is some misunderstanding regarding the time at which the correspondence referred to in the first part of the question took place.

3. The present case affords a fair illustration of the difficulties with which Government has sometimes to contend in India in dealing with public or class criticism of Excise administration. The interests and views represented by the two sections of the community who support this agitation are essentially divergent. The Temperance Society would have the consumption of intoxicating liquor absolutely suppressed: the Planters are aware that their labourers will drink liquor, but, for their own convenience, they wish that the system under which the liquor traffic is regulated by the State should give way to a system under which it would be regulated by themselves. Obviously, Government cannot seriously entertain either of these views. All that it can do is to guard against the creation of undue facilities for the consumption of liquor, whether on the one hand by the opening of too many shops or unnecessary lowering of the price, or on the other hand by the prevalence of smuggling or illicit distillation. The correspondence, of which copies are appended, will show that the question of the control of the liquor traffic in Darjeeling has received the special attention of this Government, and that the number of outstills has been kept down to, and was at one time reduced below, the lowest limit compatible with the objects of efficient Excise administration. The number of outstills open during the past year was 38, against 32 in 1878-79, 45 in 1879-80, and 29 in 1882-83. It cannot be said that the increase more than represents the advancing requirements of the district, brought about by the expansion of its population and its general development. The population, apart from additions resulting from increase of territorial jurisdiction, rose from 418,665 in 1871 to 497,779 in 1881, and it is constantly receiving accessions by immigration. A railway has been opened through the heart of the district, and there has been a general and obvious advance in its material prosperity. Meanwhile the revenue paid by the consumers of spirits has risen from R37,372 from 45 outstills in 1879-80 to R85,616, with a synchronous reduction in the number of outstills to 38 in 1887-88. These figures indicate a considerable increase in the tax and consequent discouragement of consumption. Mr. Risley's report shows very clearly the difficulty associated with exceptional repressive measures in this district; and the failure of the large reduction of the number of outstills in 1881-82 has proved the futility of seeking to prevent drinking by removing the sources of licit supply.

Government letter No. 72, dated 23rd November 1880.
Board's letter No. 112 B., dated 12th February 1881.
Government letter No. 16, dated 3rd March 1881.
Board's letter No. 223 B., dated 22nd March 1881 (with enclosures).
Government letter No. 30, dated 20th April 1881.
Board's letter No. 430 B., dated 31st May 1881.
Board's letter No. 202 B., dated 18th March 1882.
Government letter No. 42, dated 31st March 1882.

4. It has come to the notice of the Lieutenant-Governor that Darjeeling is still one of the few districts in which it has not been found desirable to introduce the limitation of the capacity of stills which was generally recommended by the Excise Commission. His Honour is not prepared to say that the Board of Revenue have erred in accepting the views

of the local officers in this matter, but the Board will be asked to submit a report on the subject.

5. With reference to the enquiry made in paragraph 2 of letter of 12th September, I am desired to submit herewith, for the information of the Government of India, a copy of the orders passed by the Lieutenant-Governor on Mr. Westmacott's report of his enquiry into the working of the outstill system in Hooghly and Howrah.

No. 72, dated 23rd November 1880.

From—COLMAN MACAULAY, Esq., C.I.E., Offg. Secy. to the Govt. of Bengal, Financial Dept.,
To—The Secretary to the Board of Revenue, Lower Provinces.

I am directed to say that several complaints have reached the Lieutenant-Governor that drunkenness has greatly increased within the last year or two in the district of Darjeeling, and that the demoralization of the labourers employed on the tea gardens in that district is very great. It is observed that the number of shops for the sale of country spirits increased from 21 in 1877-78 to 32 in 1878-79 and 45 in 1879-80. It would appear to be very doubtful whether the genuine wants of the district called for such a large increase as this. The license fees from 32 shops in 1878-79 amounted to R30,101, or an average of R941. The fees realized from 45 shops in 1879-80 amounted to R37,372 only, or an average of R830. This would seem to show that the number of shops has been quite unduly multiplied, and that the settlements have been injudiciously made. The Lieutenant-Governor attaches much importance to this matter, and desires that a full report upon the subject in all its bearings may be submitted with as little delay as possible.

No. 112 B., dated 12th February 1881.

From—A. FORBES, Esq., Officiating Secretary to the Board of Revenue, Lower Provinces,
To—The Secretary to the Government of Bengal, Financial Department.

I am directed to acknowledge the receipt of Government order No. 20—72, dated 15th January last, calling for the early submission of the report required in Government order No. 72, dated 20th November last, on the subject of the complaints which have reached the Lieutenant-Governor regarding the increase of drunkenness in the district of Darjeeling.

2. In reply I am desired to state that in July last, when Mr. Buckland was at Darjeeling on tour, he requested the special attention of the local officers to this subject.

3. On receipt of Government order No. 72, the Board desired the Commissioner to take immediate measures to close those shops which are found on enquiry to afford a good cause of complaint, no financial consideration as to the amount of the loss of excise revenue being permitted to stand in the way, if the increase of drunkenness is shown to be due to the existing arrangements. The Commissioner was also requested to impress upon the local officers the necessity of their being on the alert to prevent the illicit supply of liquor in places where the labourers in the tea gardens are alleged to have become demoralized by its use.

4 The Commissioner stated that he has requested the Deputy Commissioner of Darjeeling to submit the report required by Government as soon as possible; at the same time he observes that it is not easy for the Deputy Commissioner to collect materials for a report, without making enquiries in regard to a number of different tea gardens, and that it will necessarily take some time before a sufficiently comprehensive report can be submitted. On receipt of further information from the Commissioner, the Board will submit the detailed report required by Government.

No. 16, dated 3rd March 1881.

From—COLMAN MACAULAY, Esq., C.I.E., Offg. Secy. to the Govt. of Bengal, Financial Dept.,
To—The Secretary to the Board of Revenue, Lower Provinces.

I am directed to acknowledge the receipt of your letter No. 112 B., dated the 12th ultimo, reporting the steps that have been taken to prevent the increase of drunkenness in the Darjeeling district.

2. The Board state that, on receipt of the Government order No. 72, dated 23rd November last, they instructed the Commissioner to cause all shops to be immediately closed which might be found to afford good cause for complaint; and they point out that the full report called for by Government cannot be submitted for some time.

3. The Lieutenant-Governor desires me to say that the general report asked for should be submitted with as little delay as possible. Meanwhile I am to enquire how many shops have been closed under the Board's recent orders.

No. 223 B., dated 22nd March 1881.

From—A. FORBES, Esq., Officiating Secretary to the Board of Revenue, Lower Provinces,
To—The Secretary to the Government of Bengal, Financial Department.

I am directed to acknowledge the receipt of the Government order No. 16, dated 3rd instant, calling for the early submission of the report required in Government order No. 72, dated 22nd November last, on the subject of the increase of drunkenness in the district of Darjeeling, and enquiring how many shops have been closed under the Board's recent orders.

2. In reply I am desired to submit a copy of the correspondence noted in the margin, which contains the views of the Commissioner and Deputy Commissioner on the subject of the alleged increase of drunkenness in the Darjeeling district, and the question of effecting a reduction in the present number of outstills.

Commissioner of the Rajshahye and Cooch Behar's No. 1341R, dated 9th February 1881, enclosing Deputy Commissioner of Darjeeling's No. 292, dated January 1881.

3. It will be seen from the enclosed correspondence that the Deputy Commissioner does not consider the present number of outstills to be in excess of the requirements of the mixed population of the Darjeeling district, or of the extent of country supplied; that the average monthly fee, although reduced in 1879-80 below the standard of the preceding year, is still sufficiently high to have led to the selling-price of liquor being doubled within the last four or five years; and that the increase of drunkenness in the district, which has attracted the notice of Government, is to be accounted for by other more general causes than the increased facilities for obtaining liquor.

4. The Commissioner, it will also be seen, supports the view of the Deputy Commissioner, and is of opinion that no case has been made out for a reduction in the number of shops, and thinks that such a measure would have the effect of causing the people to resort to illicit means of providing themselves with drink. I am to add that the correspondence referred to in the Commissioner's report was duly considered by the Board in passing the orders reported to Government in Board's No. 112 B., and No. 113 B., dated 12th February last, under which, out of 45 existing shops, 5 shops, which are in or near the forest reserve, have been directed to be closed, and certain conditions have been added to the outstiller's licenses with a view to render them more effective in discouraging drunkenness.

5. The Board are unable to bring forward any facts or arguments contradictory of the views held by the local officers. At the same time, however, I am desired to add that, in accordance with the orders contained in Board's circular order, dated 17th January 1881, a copy of which is forwarded herewith, the Deputy Commissioner has proposed only 22 outstills for the Darjeeling district during the ensuing year, and the Board have approved of the Deputy Commissioner's proposals. It is anticipated that such a large reduction in the number of outstills may lead to increased attempts to engage in illicit dealings; but this tendency will have to be met with increased vigilance on the part of the excise, police, and forest officers, and it will be competent to the Board, in the course of the year, to sanction the opening of any additional outstill where it may be shown to be really necessary to do so.

No. 1341 R., dated 9th February 1881.

From—LORD H. ULICK BROWNE, Commissioner of the Rajshahye and Cooch Behar Division,
To—The Secretary to the Board of Revenue, Lower Provinces.

In continuation of my letter No. 1178 R., dated 12th January 1881, I have the honour to enclose copy of a letter No. 292 R., dated January 1881, from the Deputy Commissioner of Darjeeling, submitting the report called for by Government letter to your address, No 72, dated 23rd November 1880 (a copy of which was received with your letter No. 372 B., dated 3rd December 1880), on the subject of complaints of the increase of drunkenness in the Darjeeling district.

2. Mr. Waller's report seems to me a good and conclusive one; and considering the fees received from the shops, the distribution and number of shops over the hills, the fact that hill-races especially in a damp climate must have liquor, I do not think any case is made out for a reduction in the number of shops It seems to me that if any shops are closed at all it would, as the Deputy Commissioner observes, logically follow that almost all should be closed; and I adhere to my opinion that if deprived of the means of procuring liquor under the sanction of law, the people would provide themselves with illicit liquor, so that the only result of closing shops will be a loss of revenue.

3 I observe that the Government letter implies at least a doubt whether an average of R830 from each shop is not so small as to indicate that there are too many shops; but I am under the impression that the records of the Board's office will show that if no outstills were allowed, unless the fees amounted to as much as R830, we should lose two-thirds of the revenue derived from country spirits in these Provinces.

4. I have already, in my letters noted on the margin, expressed my opinion on the general question of preventing drunkenness, and especially in Darjeeling. A restriction as to the quantity of liquor to be consumed at one time on, or close to, the premises of a licensed vendor, and a fine in the event of people being seen in a state of intoxication on or near the vendor's premises, would probably have the effect of diminishing drunkenness at such places, the liquor being consumed at home instead. In addition to this, the Deputy Commissioner reports that he closed some shops in consequence of complaints, and, again, in consequence of the instructions received in your letter No. 12B., dated 15th January 1881, five shops more are to be closed from 1st April 1881. I am unable to recommend that anything more be done.

No. 1173, dated 11th January 1881, replying to the Board's circular No 1080B., dated 13th September 1880, No. 1175R., dated 11th January 1881, written with reference to complaints of the Conservator of Forests, Bengal.

No. 292 R., dated January 1881.

From—R. M. WALLER, Esq., Deputy Commissioner of Darjeeling,
To—The Commissioner of Rajshahye and Cooch Behar Division.

I have the honour to submit the report called for in your letter No. 792 Ret., dated 14th December 1880.

2. I have consulted a number of the leading gentlemen among the planters, and, while about a half the number consulted affirm that there has been an increase of drunkenness during the last two or three years owing to the increase in the number of outstills, the other half only objected to the shops in their immediate neighbourhood.

3. I have not been informed whence His Honour the Lieutenant-Governor received the complaints alluded to in the letter from Government to the Board of Revenue; but I myself had only bad complaints from Captain Grahame, Mr. Monro, Mr. Gammie, and the Forest Department, these being against particular stills and made on grounds which, if admitted as valid in these instances, would have logically involved the closing of nearly all the stills in the district. The Mim shop was, however, closed on Captain Grahame's account, and that at Lepchajaghaut in the forest, and that on the Cinchona lands removed to a mile from the coolies' huts.

4. Previous to 1878-79 there were ten shops for the whole extent of the hills, and 12 for the Terai. Of the 45 at present licensed, 31 are in the hills and 14 in the Terai. Of the former, three only are in the Kalimpong sub-division, *i.e.*, east of the Teesta, and of the latter only five, west of the Balusun; not too many surely for either of these extensive tracts. As regards the remainder of the hills along the whole Teesta valley, there are five stills; in the whole tract north of the Senchal and Gumpahar watersheds, seven; on or near the cart-road between Darjeeling and Siligoree, eight; in the whole tract south of the Gumpahar divide and west of the cart-road, nine (of which four only are in the extensive part of this tract west of the Balusun); while in the Terai, east of the Balusun, there are nine stills of which five are on the road from Matigarah to Pankabari. None of these are so near as within 2 miles of each other. I have thus analysed the distribution of the stills over each well-defined tract and I submit that the present number of stills is not in excess of the requirements of both the extent of country and the population, as it will appear by the approaching census. Even now, with 45 stills, the average monthly fee is over R60, which I submit does not come anywhere near the R8 minimum fixed to prevent the undue multiplication of stills by the Board. In fact, of the 45 stills, 27, or nearly two-thirds, pay over R20 monthly.

It must be remembered that in Darjeeling the population is almost entirely a spirit-drinking one; and it will be found to have more than doubled itself, I have no doubt, since 1871, at this census. Thus, the population per outstill is probably more nearly 5,000 than 2,104 as it would appear from the present supposed population of 94,700 as taken at the last census; and even 4,000 does not seem too small a number of persons for a single outstill where nearly all are consumers more or less. The only result I anticipate from reducing the number of stills will be a greater resort to the practice of taking home a supply in bottles from the stills remaining, to save the trouble of going the longer distances to which, on the average, the stills would be from the consumers' houses. In the words of the Government Resolution, dated 17th November 1880, the demand for spirits is rising as it always has done in this and other countries with the increased prosperity of the country. I may also quote the case of the increase of consumption of spirits from 47,750 to 59,200 gallons in the Sonthal Pergunnahs among a population not restrained by religion as in the case of Hindus and Mussulmans from drinking spirits; and this with the sudder distillery system in vogue. It will be seen that the increase of fees in this district, and that reported from Sonthalia, are both about 12 per cent. in one year. It cannot be therefore assumed that the increase of stills has necessarily caused the increase of consumption in this district, for an equal increase appears spontaneously in the Sonthal Purgunnahs under the distillery system. Had the tea planters, who complained to the Lieutenant-Governor, been residents in Sonthalia, their coolies would have been found probably to have become larger consumers of spirits even without any increase of outstills. Here it is the increase of outstills to which a phenomenon in no way necessarily connected with such increase is attributed. It has been already shown that, notwithstanding the increase of shops, the average monthly fee is still R60, which cannot, I submit, be said to be an unduly low rate—while, on the other hand, the current price of spirits, which is now one rupee per quart bottle, whereas it was eight annas four or five years ago, shows that whatever the facilities for obtaining it, that price is still decidedly not low; in fact it has increased. There is clearly a feeling among the planters against the sale of spirits at all, and each objects to the shop nearest his garden; to carry out their wishes would therefore amount virtually to closing all shops, except a few in large bazaars and hâts. I find, however, that in several cases the stills are on land belonging to planters, who of course might readily refuse to let them occupy their land if they wished. This remark applies also to the Forest Department.

It seems to me that in former days as long as illicit distilling was prevalent, and coolies, &c., got cheaply drunk in their own houses, there was no complaint of the drunkenness or of the illicit spirit-making, though the latter was notorious. Now that illicit manufacture has become so dangerous as to have almost ceased, and the cooly has to have recourse to the licensed outstills where he probably gets into debt and not seldom gets drunk, employers complain because their coolies, having to pay for the spirit they consume, instead of illicitly making it at a small cost in their own houses, get into debt, and are less independent of the shopkeepers who sell them food, cloth, &c.

I would also remark that the increase of outstills has been perfectly spontaneous. No new still was proposed except after an application made for a license at the new place, and several applications have been refused as being for stills unnecessarily near to existing stills. I must also record my opinion that a reduction in the number of stills at the approaching settlement will result in a falling-off of revenue, as it will not be feasible to enhance the fees of those remaining so as to raise the revenue from them to its present figure. In conclusion, I

would state it as my deliberate conviction that the increase of drunkenness is not greater or more widespread than can be accounted for by other causes than the increased number of shops where spirit is sold. A cold and wet climate like this, inhabited by races not prevented from drinking by religion, may well have consumers compared with the plains in the proportion of 10 to 1. I find in the other six districts of this division there is an average population of some 27,680 per still; while here (if we take the population to have doubled since 1871) there is 4,200 to each still, or in the proportion of 8 to 1 as compared with the districts in the plains, of three of which it is said that the number of outstills ought to be increased.

No. 30, dated 20th April 1881.

From—COLMAN MACAULAY, Esq., C.I.E., Offg. Secy. to the Govt. of Bengal, Financial Dept.,

To—The Secretary to the Board of Revenue, Miscellaneous Revenue Department.

With reference to your letter No. 223B., dated the 22nd March 1881, and its enclosures on the subject of the increase of drunkenness in the Darjeeling district, I am directed to request that the Board will be good enough to call for and submit, for the information of Government, a list showing the liquor shops open in the district, the license fees paid on account of them, the shops that have been closed, and the fees that were offered for licenses to hold them.

No. 430 B., dated 31st May 1881.

From—A. FORBES, Esq., Offg. Secretary to the Board of Revenue, Lower Provinces,

To—The Secretary to the Government of Bengal, Financial Department.

I am directed to acknowledge the receipt of Government order No. 30, dated 20th April last, and in reply to submit herewith two statements submitted by the Deputy Commissioner of Darjeeling. No. I shows that there are 22 outstills now open, paying a monthly license fee of R3,135; and No. II shows that 23 shops, which yielded a monthly license fee of R605, have not been permitted to be re-opened during the current year.

No. I.

Lists of Outstills opened in the Darjeeling District for the year 1881-82.

Number of shops.	Localities of shops.	License fee paid for each.	Number of shops.	Localities of shops.	License fee paid for each.
		R			R
1	Darjeeling	580	13	Shooruk	27
2	Ging	43	14	Phanshidewah	17
3	Poolbazar	51	15	Matigurah	306
4	Sonadah	135	16	Naksurbari	150
5	Sepoydhura	63	17	Mohismari	205
6	Kurseong	380	18	Gharidhura	242
7	Chunabhatty	61	19	Bainbari	88
8	Ghumtee	93	20	Bagdogra	86
9	Punkhabari	53	21	Khaprel	290
10	Rishope	80	22	Nagorekote	129
11	Liring	30			
12	Kalimpong	26		TOTAL	3,135

No. II.

List of Outstills which were open in 1880-81 and closed in 1881-82 in the District of Darjeeling.

Number of shops.	Localities of shops.	Amount of fees that were offered to hold them	Number of shops.	Localities of shops.	Amount of fees that were offered to hold them.
		R			R
1	Chuttuckpore	43	13	Rungbly and Rungly	9
2	Mahanuddy	36	14	Tuckvar	10
3	Dudia	8	15	Rang Vang	11
4	Rungli Rungliat	9	16	Samthor	9
5	Daduria Pool	22	17	Tonguri	8
6	Rajman Bungalow	18	18	Pathurghatta	80
7	Bankut	10	19	Kynanuka	56
8	Pashoke	8	20	Champasoi	77
9	Singla	9	21	Turibari	31
10	Teestapul	8	22	Tirrihanna	105
11	Tukdah	8	23	Rohini	22
12	Nahore	8			
				TOTAL	605

A. A. WACE,
Deputy Commissioner.

No. 202 B., dated 18th March 1882.

From—A. FORBES, Esq., Officiating Secretary to the Board of Revenue, Lower Provinces,

To—The Secretary to the Government of Bengal, Financial Department.

I am directed to report, for the information of Government, that, in submitting his excise settlement proposals for 1882-83, the Deputy Commissioner of Darjeeling recommended the re establishment of the seven outstills marginally noted, the closure of which was reported to Government in the correspondence ending with Board's No. 430 B., dated 31st May 1881. The Deputy Commissioner's proposals being supported by the Commissioner, the Board directed that a full explanation should be submitted of the necessity of opening each of the outstills referred to, and the Commissioner at the same time was asked to state whether any of the shops in question were within or near to the forest reserve or tea gardens, and, if so, whether the Conservator of Forests, or the tea planters concerned, had been consulted.

Turibari
Rungli Rungliat.
Daduria Pul.
Singla.
Mahanuddy.
Rohini.
Tirhana.

2. From the reply received from the Commissioner, a copy* of whose letter and enclosure is annexed, the Board consider that Mr. Wace has made out a strong case in support of his proposals and they have accordingly sanctioned the opening of the seven outstills from the 1st proximo, on the understanding that, if during the course of the year any well-founded complaints are made in regard to any shop, the license will be liable to be cancelled.

Rajshahye Commissioner's No. 944 Rct., dated 10th March 1882, and its annexure.

3. The Board have also directed that, if any of these seven outstills correspond to any of the five shops which were closed in and near to the forest reserve under the orders referred to in the Board's letter No. 113 B., dated 12th February 1881, to Government, they must not be opened until the Conservator of Forests has been consulted, and orders have been received on his objections, if he has any to make.

No. 944 Rct., dated 10th March 1882.

From—LORD H. ULICK BROWNE, Commissioner of the Rajshahye and Cooch Behar Division,

To—The Secretary to the Board of Revenue, Lower Provinces.

With reference to your letter No. 57 B., dated 18th February 1882, on the subject of the excise settlements to be made in the district of Darjeeling for the year 1882-83, I have the honour to enclose copies of a letter No. 1657 R.D., dated 3rd March 1882, and of the statement received therewith, as also the map in original.

2. It will be observed that the Deputy Commissioner has not consulted the managers of the neighbouring tea gardens on the question of the re-establishment of outstills; and it seems to me that a good reason is given for this. Briefly, in consequence of the representations of the managers of tea gardens, outstills were closed against the opinions and remonstrances of the late Deputy Commissioner and myself, and in several instances illicit distillation of liquor has been discovered during the current year in the immediate neighbourhood of the places where the closed outstills formerly existed. It is in consequence of this that the Deputy Commissioner now proposes to re-open the outstills, and, as he observes, the above facts will be an excellent answer to any remonstrances on the part of the managers of tea gardens.

3 I hope that, at all events, the proposal in paragraph 4 of the Deputy Commissioner's letter to re-open the outstills Nos. 23, 27, 28, and 29 for the whole year will be sanctioned, as also the establishment at the other three places mentioned of shops to be opened only on market days. There was a separate correspondence on the subject of opening shops on market days only, the last letter in which is your No. 233 B., dated 23rd August 1881, cited by the Deputy Commissioner. All the points in that letter are, I think, met by the one now enclosed, and the map, excepting the consulting of the tea planters. The distance of the nearest shops from the markets will be seen by the map, which is divided into 4-mile squares.

No. 1657 R.D., dated 3rd March 1882.

From—A. A. WACE, Esq., Deputy Commissioner of Darjeeling,

To—The Commissioner of the Rajshahye and Cooch Behar Division.

In reply to the Board's No. 51B., dated 18th February 1882, a copy of which was forwarded to me direct, I have the honour to resubmit the map showing proposed outstills for 1882-83, and a tabulated statement giving the information required as to outstills 26 to 31 and 23, except as regards one point.

2. This one point is whether the managers of the neighbouring gardens have been consulted or not. With reference to this enquiry, I beg to point out that it would be useless to do so. I am pretty sure, without asking them, that they would object, but I contend that they have no right to be consulted. The number of outstills was largely reduced in this district partly on account of the remonstrances of the planting interest. Mr. Waller pointed out at the time that the indignation professed was a little fictitious. As I have said more than once, the planter knows perfectly well his coolies will have liquor, but he has more control over it if his sirdar starts an illicit still on his garden than if an independent shopkeeper sets up one in the neighbourhood. In this former case everyone concerned is interested in keeping the drinking that goes on quiet. In some cases I should be glad to believe that

it is kept so quiet that the manager does not know of it, but in many of the cases exposed by the Excise Inspector one could scarcely credit the manager with ignorance. I am proposing to re-open these stills because of the illicit practices which have prevailed since they were closed. If any remonstrances are made, it should be pointed out that the managers have only themselves to blame in the matter. It will perhaps range planters on our side in putting down illicit distillation if they know that its prevalence will be followed by the re-establishment of an outstill. Those who knew of the illicit dealings exposed this year cannot certainly complain with justice, and those who did not know will have their eyes opened.

3. As regards forests, you will observe that no objections can be raised. I have borne forest interests in mind in these settlements. The opening of a shop on the frontier road, for instance near Jorepokree, has been suggested to me both by the Excise Inspector and the Excise Deputy Collector, and there is no doubt the establishment would check the illicit importation proved to go on; but I prefer to try and put it down through the police, who are handy to the line of road, than to run the risk of injury to the forest through which the road runs. In the other two places—Singla and Shyenee—where I have proposed outstills to try and check illicit importations, I have no police near on whom I could rely.

4. If the Board is still in disposed to sanction the re-establishment of all these shops, I would especially urge the necessity for Nos. 23, 27, 28 and 29. At the other three places—Rungli Rungliat, Rohini, and Tirhana—we might try the effect of having the shops open only on the hât days, as proposed in my No. 72 R.E., dated 27th July 1881. With reference to the last enquiry made in the Board's No. 233 B., dated 23rd August, which answered this proposal, I may state that at No. 26, Rungli Rungliat, there is a police outpost. Rohini and Tirhana are also both within easy reach of police stations, from which supervision could be exercised over the vendors at each hât.

No. 42, dated 31st March 1882.

From—COLMAN MACAULAY, Esq., C.I.E., Secy. to the Govt. of Bengal, Financial Dept.,

To—The Secretary to the Board of Revenue, Lower Provinces.

I am directed to acknowledge the receipt of your letter No. 202 B., dated 18th instant, reporting that the Board have sanctioned the proposal made by the Deputy Commissioner of Darjeeling to re-establish outstills at the seven places marginally noted, in consequence of the discovery of illicit distillation of liquor in the neighbourhood of the places.

Turibari.		Singla.
Rungli Rungliat.		Mahanuddy.
Daduria Pul.		Rohini.
	Tirhana.	

2. In reply I am desired to say that it would have been more satisfactory if the Deputy Commissioner had given fuller details of the cases of illicit distillation discovered by him. The Lieutenant-Governor would have preferred the Deputy Commissioner's proposal for opening the outstills at Rungli Rungliat, Rohini, and Tirhana only on hât days, but he will not now interfere. The working of these shops, however, should be carefully watched.

No. 314 Ret., dated 3rd October 1888.

From—E. E. LOWIS, Esq., Commissioner of the Rajshahye Division,

To—The Secretary to the Government of Bengal, Financial Department.

I have the honour to forward, for your information, copy of a report by the Deputy Commissioner of Darjeeling, on the question asked by Sir Roper Lethbridge in the House of Commons

I may add that I have made personal enquiries, and learn that there was no memorial drawn up and signed by the planters in general, setting forth the collective opinion of the planting community on the excise question. What really happened was this. A meeting of the Darjeeling Temperance Society was held on the 7th June 1888, and one of the principal supporters of the cause, the Rev. A. Turnbull, was asked to move a resolution condemnatory of the use of strong drink. For the purposes of his address at the meeting, this gentleman, to use his own words, sent a certain post-card to every garden in the Directory, not setting forth any argument, but simply putting a certain question. The recipients were requested, if they approved of what was inscribed on the post-card, to sign it. The inscription was as follows:—

"We, the undersigned proprietors, general managers, and assistant managers of tea gardens in Darjeeling are most emphatically of opinion that the excise shops established by Government in every bazaar, public and private, and along every public road in the district, constitute a great public evil, involving grave injustice and injury to the local tea industry, and to the material and moral interests of the thousands of tea coolies."

It will be observed that all that the recipients of the cards were asked to do was to sign and return the cards, and this the great majority did, I believe, without much serious thought. Two or three who were convinced of the evil of the system, wrote separately, but the vast majority simply signed and took no further action. A list of those who signed the post-card was however made out, and this list I saw, and supposed it to have been appended to a memo-

rial emanating from the planters themselves. I did not at the time pay much attention to the matter, as I felt certain that if the planters had any real grievance, they would be certain to make their wants known in a petition addressed to me direct, or through the Deputy Commissioner. As I received no official intimation of any complaint against the outstill system, the subject passed from my mind. The inconvenience caused to planters by the love for drink on the part of their coolies suffices to obtain signatures to any proposal that appears to hold out relief; but I am convinced that many of those who signed the petition alluded to did so without weighing the whole case. I questioned one young planter, whose signature appeared on the list which I saw, and who, I knew, was a recent arrival in the country, regarding his views on the liquor question, and found that he had signed only because the paper had come round and other men had signed. I suspect many of those whose signatures appear on the petition gave the same otiose assent to the matter contained in it.

The district of Darjeeling is hemmed in by Native States where liquor is manufactured without restriction. To do away with our licensed shops, therefore, would not benefit the people or lessen drinking one whit. It would merely substitute uncontrolled for controlled sale of spirituous liquors. The only other possible alternative, then, to the present system is to forbid the use of alcohol in any shape; and though the Temperance Association, who lay such stress on the support to their cause afforded by the planting community, would rejoice at any such step being taken by Government, I am quite certain that the proposal would not commend itself to most planters, while it would create general discontent among the natives, who are, as Mr. Risley has shown, wedded to drink. If we are to forbid the use of alcohol, the rule must, of course, be absolute and binding on Europeans and Natives alike. It would be a good test of the sincerity of those gentlemen whose names appear in the list to enquire whether any such proposal would meet with their support.

No. E.—O.-1—2, dated 3rd October 1888.

From—H. H. Risley, Esq., Deputy Commissioner of Darjeeling,

To—The Commissioner of the Rajshahye Division.

In reply to your letter No. 205 E., dated 25th September 1888, regarding the liquor traffic in Darjeeling, I have the honour to submit the following report.

2 Sir Roper Lethbridge's question is stated in such general terms, that it gives only an imperfect clue to the specific information upon which it may be presumed to have been based. There is no record in my office of any document "signed by a very large number of the managers of tea gardens in Darjeeling district" and "protesting against the Government excise system"; nor have I ever heard of such a protest being addressed to the Deputy Commissioner in his official capacity. It appears, however, from a pamphlet, purporting to report the proceedings of a "public meeting held at the Town Hall, Darjeeling, on the 7th June 1888, under the auspices of the Darjeeling Temperance Society," that in the early part of this year the Rev. A. Turnbull of the Scotch Mission sent to every tea garden in this district (199 in all) a post-card bearing the following words, which he asked the addressees to sign :—

"We, the undersigned proprietors, general managers, managers, and assistant managers of tea gardens in Darjeeling district are most emphatically of opinion that the excise shops at present established by Government in every bazaar, public and private, and along every public road in the district, constitute a great public evil, involving grave injustice and injury to the local tea industry, and to the material and moral interests of the tens of thousands of tea coolies."

A list of names given in the pamphlet shows that 144 signatures, including those of 28 natives, were obtained to these post-cards. Only three replies were in the negative, and one of these is said to have been of a pictorial character, representing the addressee "feeling his way home in very uncertain fashion with a bottle of gin borne aloft in one hand and a lantern in the other." No attempt has been made by the Temperance Society to bring Mr. Turnbull's proceedings to the notice of the Deputy Commissioner of the district, nor has any representation regarding liquor-shops been put forward by the planters on their own account. Even had the Temperance pamphlets, already referred to, been sent to me officially, it would clearly have been impossible for me to take any action in a matter of general policy on the strength of the unauthenticated list of names published by the promoters of this agitation. As it is, I had some difficulty in obtaining from a private source the copy of the pamphlet from which I have drawn the particulars given above.

2. A similar difficulty has been met with in tracing the papers alluded to in the first part of Sir R. Lethbridge's question. I have no knowledge of any "*recently published*" correspondence between the Deputy Commissioner of Darjeeling and "the general manager of one of the largest local tea companies" regarding the opening of grog shops on his estate. More than five years ago (April—June 1883) some correspondence passed between Mr Wace, then Deputy Commissioner of Darjeeling, and Mr. F. deMomet, manager of a tea garden at Dooteriah, about 9 miles from Darjeeling. As the words "to the protection of the revenue and the enforcement of the law," quoted by Sir Roper Lethbridge, occur in Mr. Wace's letter of 7th June 1883 to Mr. deMomet, I conclude that this may be the case referred to in the Parliamentary question. The conclusion, however, is not absolutely certain, as the phrase quoted is a common one, and has probably been used not unfrequently in official correspondence on excise matters.

3. The facts of the Dooteriah case, which I assume to be what Sir R. Lethbridge means, are as follow. In April 1883 the auction-purchaser of the license to keep a shop at Balasun Pul Bazar, about 10 miles from Darjeeling, for the sale of *marua*, or beer made from the fermented grain of the millet *elusine corocana*, presented a petition to the Deputy Commissioner, stating that Mr. deMomet, the proprietor of the bazaar, had caused his shop to be closed, and asking that the fee of R50 paid by him in advance might be refunded. About the same time the licensee of the distilled liquor-shop at the same place asked that Mr. deMomet might be requested to give him a site for his shop. Mr. Wace thereupon wrote to Mr. deMomet, pointing out that the price bid for these licenses (R50 for one and R40 for the other) was of itself a pretty clear indication that the coolies of the neighbouring gardens would have liquor, and would brew it themselves if there were no shops within reach. At the same time, Mr. Wace explained that it was within the power of Government to take up land under the Land Acquisition Act X of 1870 for the purpose of establishing a distillery and shop, though he would be unwilling to adopt this course, except as a last resource. He added that he would be glad to give full consideration to anything Mr. deMomet might have to urge. On the 21st April 1883 Mr. deMomet replied that the liquor-shops had led to "several serious rows," and he objected to it on this ground. He thought that Government should help him to maintain the peace, and not force him to keep liquor-sellers on his estate. Regarding the coolies he said:—"I know that hillmen are partial to liquor. If they want some, they can buy and drink it in their own houses, where they are not so likely to exceed, being alone, and to become quarrelsome." In the next letter, dated 25th April, Mr. Wace quoted clause IX (now VI) of the license, binding licensees to "prevent drunkenness, gaming, and disorderly conduct" in their shops, and remarked that, if Mr. deMomet had informed him of any breach of this condition during the preceding year, he would have taken serious notice of it. He also authorised Mr. deMomet to let the licensees understand that disorderly conduct would be severely dealt with, and that they must look to him (Mr. deMomet) as the landlord, and comply with his wishes, as far as is consistent with his license and payment of revenue. In a subsequent letter of 19th May, Mr. deMomet urged that the condition quoted was inoperative in practice; that drunkenness among coolies led to disease and insubordination, and that 12 out of 13 managers of neighbouring gardens were opposed to the opening of liquor-shops. Mr. Wace's final orders were conveyed in his letter of 7th June, which contains the expression quoted by Sir R. Lethbridge. He points out that his object in pressing the matter is not merely to swell the Government revenue, but to prevent breaches of the excise law. The number of liquor-shops in the district had, he remarks, been fixed by the Board of Revenue under Government orders, and was considered to be the lowest that could be maintained "with due regard to the protection of the revenue and the enforcement of the law." This being so, the Deputy Commissioner had no option in the matter, and must proceed to acquire the land on behalf of Government if Mr. deMomet insisted on refusing to grant a site. In reply to this, Mr. deMomet, on 13th June, agreed not to interfere with the shops, adding that he agreed to this unwillingly, and would try his best to get rid of them by any fair means he might think of. The settlement was accordingly made. The licensees were specially warned by the Deputy Commissioner not to allow drunkenness or disorder; the police of the nearest station were ordered to watch the shops, and report once a month on their conduct; and Mr. deMomet was informed that any report of his on the subject would receive due attention. Since that time no complaints appear to have reached the Deputy Commissioner.

4. In explanation of Mr. Wace's action in this case, and of the policy pursued in this district in respect of Excise administration, I ask permission to add a few remarks on the general aspects of the question, as affecting both the people and the tea planters. Regarding the people themselves, I claim to speak with some authority, as I have been studying their customs for the last three years, and have an elaborate account of them nearly ready for publication.

5. The indigenous population of Darjeeling is wholly non-Aryan. In the hills we have the purely Mongolian Tibetans, the Lepchas (probably an early off-shoot of the same stock), and the Kiranti group, including the Limbus, Khambus, and Yakhas, who are mainly Mongolian. The bulk of our Nepalese or Paharia population is made up of Murmis, Mangars, Gurungs, Kamis, Sunawars, and other semi-Mongolian castes, among whom may be reckoned most of the Newars, who claim to be the aborigines of Nepal. At the foot of the hills, and in the Terai, we find the Mechbodeo, Dhimal, Kochh, Phya, Rajbansi, all of unmistakably non-Aryan descent. In the case of all these people, with the doubtful exception of Brahmans and Khas, both of whom profess to abstain from intoxicating drinks after marriage, the constant use of strong drink is favoured by hereditary tendencies, and enforced by social usage and religious prescription. Many of them have imperfectly accepted the mere externals of Buddhism or Hinduism; but the working religion which underlies these holiday creeds, and really affects their daily life, is the confused superstition which Sir John Lubbock calls Shamanism, and Tiele and other continental scholars are beginning to describe as Animism. Neither name is particularly happy. For our present purpose, the main feature of the Shamanistic belief is that men are surrounded by an infinite number of supernatural beings—spirits of hills, forests, rivers, diseases, ancestral ghosts, departed medicine men, and the like. These beings are active in ill-doing. They require incessant propitiation, and they love nothing so well as strong drink. This is offered in an earthen pot, or a hollow bamboo chunga. A scanty libation is poured forth on the earth, and the remainder, along with eatable offerings, is afterwards consumed by the worshipper. Whether the taste for liquor gave rise to this practice, or the religion developed the taste for liquor, it would be fruitless to enquire. The point is that the practice forms an essential part of the ritual of the household and family gods in the tribes and castes I have named, who make up quite 80 per cent. of the

population of this district. The same obligation is recognised with equal force at marriages and funerals; and the Deputy Commissioner constantly receives petitions for leave to get in large quantities of liquor for use on these occasions.

6 Enough has perhaps been said to show that any attempt on the part of Government to make these people sober is bound to be a failure. Nothing short of a great religious revival of an ascetic character will change their habits. If outstills or liquor-shops of some kind are not maintained at reasonable intervals, they will either manufacture spirit for themselves, or will import cheap spirit from Nepal. For revenue purposes, either expedient is equally objectionable. At the same time, I freely admit that if outstills are unduly multiplied, especially on roads, the temptation to drink and the actual amount of drunkenness may be materially increased The problem is to hit off the happy mean,—to establish just so many shops, just so distributed, as are needed to check illicit distillation without tempting people to drink more than their natural habits would lead them to drink. This is the end towards which Mr. Wace and his successors in the district have all along been working. Its details are obviously far too intricate for me to discuss here.

7. The point of view from which most of the tea planters regard the question may be briefly described. Their objections to liquor-shops near their gardens are in no way based upon moral grounds, and there is no reason to suppose that they have any sort of regard for the spiritual welfare of the cooly, or take the smallest interest in temperance propaganda. What they do dislike is interference with their work, and disturbances in the local bazaars, which many estates have established with the object of retaining their coolies. There is also some reason to believe that many planters prefer that their coolies should satisfy their wants by illicit distillation within the limits of the garden rather than by purchase from a licensed outstill in the neighbourhood. The grounds for this perference are clear. If distillation goes on in the garden, the coolies do not go away to get drink, while the planter has the liquor business practically in his own hands, and can deal with it pretty much as he pleases. Moreover, the illicit stills are, as a rule, worked by the sirdars or heads of gangs, through whom the planter manages his coolies, and on whom he depends for his supply of labour. Anything which adds to his influence with these men is greatly to the advantage of the garden, and his hold over them is obviously much stronger if he can stop them from distilling the liquor, which the coolies regard as a necessary of life, and can further, in the last resort, get them convicted for illicit distillation.

No. 22, dated 22nd January 1889.

From—The Government of India,

To—The Secretary of State for India.

In continuation of our Despatch No. 212, dated 11th August last, in which we recommended the appointment of a Special Excise Commissioner to control the details of Excise administration in the Punjab, we have now the honour to forward copy of a letter from the Government of Bengal, No. 562 T. F., dated 5th November 1888, together with a copy of the report drawn up by Mr. Buckland, who was deputed to study the system of Excise administration in force in the Presidencies of Madras and Bombay. The circumstances of the case appear to us to justify us in supporting the recommendation of His Honour the Lieutenant-Governor that a similar special controlling officer may, as an experimental measure, be appointed for three years for Bengal.

2. Bengal is now the only great province in India in which there is not a separate department for the control of the Excise administration and revenue, although from the fact that its area, population, and excise revenue exceed those of any other province, and from the diversity of the conditions obtaining within its different districts, there is no portion of British India which requires closer attention or stricter control in the matter of Excise administration.

In this connection we forward, for Your Lordship's information, a copy of a Report by Mr. E. V. Westmacott, and of a Resolution by the Lieutenant-Governor of Bengal thereon, regarding a Memorial submitted by the Indian Association requesting that the outstill system should be discontinued in the Hooghly and Howrah Districts, and that the question whether an outstill shall be opened or not should in every case be left to the decision of the Municipality or the Local Board concerned.

It appears that the Commission which reported in 1884 on the Bengal excise system recommended the closing of two central distilleries in the districts in question and the removal of a third to a different place, but that the Board of Revenue, acting on the recommendation of the local officers, and with the approval of the Government of Bengal, closed the three distilleries and substituted the outstill system.

From Mr. Westmacott's Report it will be seen that, though the accounts of specific occurrences and the statements regarding change in the habits of certain classes of the people had been exaggerated in the Memorial, it was nevertheless true that the change of system had resulted in a local cheapening of country liquor which had led to increase of consumption.

3. It appears that the evils brought to light in this case have arisen mainly from the introduction of the outstill system without a proper application of the restrictions and limitations which are considered necessary for its satisfactory working The orders which the Lieutenant-Governor has now passed for the purpose of rendering more effectual the restrictions under which distillation is carried on at outstills are, we consider, entitled to our approval as a tentative measure for dealing with the imperfections which experience has disclosed in the system adopted in these districts.

We also view with satisfaction the appointment by the Lieutenant-Governor of Mr. Westmacott to the special duty of supervising generally the approaching excise settlements in Lower Bengal. The Lieutenant-Governor is not at present prepared to pronounce a final opinion upon the excise system or systems to be adopted in Bengal, and it would obviously be unwise to abolish the outstill system in Hooghly and Howrah before it had been shown by experience that it would not work satisfactorily under proper conditions, or that it was possible to devise a system of excise better suited to that part of the country.

4. The facts to which we have referred in the preceding paragraphs illustrate the expediency of the creation of a separate department in Bengal charged with the duty of controlling the excise administration and introducing from time to time such improvements as experience may show to be necessary.

The salary proposed for the Excise Commissioner, R2,500 rising to R3,000, is high; but looking to the necessity that exists for specially selecting the officer who will be charged with this important duty, and the advantage that will arise from attaching to the post a salary sufficient to remove any desire to quit the Department on promotion, we recommend that it be sanctioned.

No. 562 T.—F., dated 5th November 1888.

From—COLMAN MACAULAY, Esq., C.I.E, Secretary to the Govt. of Bengal, Financial Dept.,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

With reference to your letter No 1548, dated 22nd March, sanctioning the Lieutenant-Governor's proposal to depute Mr. C. E Buckland, Officiating Senior Secretary to the Board of Revenue, to study the systems of Excise in Bombay and Madras, with a view to the introduction into Bengal of any improvements which a comparison of the methods in force in the different provinces might suggest, I am directed to forward, for the present information of the Government of India, a copy of the report which Mr. Buckland has submitted. The Lieutenant Governor trusts His Excellency the Governor General in Council will recognise the industry and ability with which Mr. Buckland has executed the task entrusted to him. His report gives a most interesting and exhaustive description of the Excise administration of the two sister provinces, which must always be of great value to the Revenue authorities of Bengal.

2. From the necessity of the case, Mr. Buckland's recommendations are not on all points quite decisive, though their general tendency is the introduction, at least tentatively, of some of the methods pursued in Bombay and Madras, and the improvement of the outstill system which is now generally in force in Bengal. The Lieutenant-Governor must suspend his judgment on this portion of Mr. Buckland's report until he has received the opinion of the Board of Revenue and of the experienced Revenue officers of his administration

3. It is within the knowledge of the Government of India that Sir Steuart Bayley has directed his attention to the reform of errors in the administration of the outstill system, and to an examination of the question of its suitability to the whole of the tracts in which it is now in force The Resolution of 13th ultimo, of which a copy was forwarded with my letter No. 326 T.—F., dated 14th idem, will show that measures are being taken to correct generally the abuses brought to light by Mr. Westmacott's enquiry in the districts of Hooghly and Howrah, and that Mr. Westmacott has been especially entrusted with the supervision of the settlements for the ensuing year.

In connection with Mr. Buckland's suggestions for adopting in Bengal some of the recent reforms introduced into the Bombay and Madras systems, the Lieutenant-Governor will only observe at present that the Bombay system has no more escaped criticism on the score of its tendency to stimulate consumption than the outstill system in Bengal, and that there are important differences both in regard to the class of people who live by distilling and in the absence of a system of village officers, which would render the introduction into Bengal of

either of the systems most generally prevalent in the other presidencies, a difficult task involving a dangerous increase in the lowest grades of excise officers. His Honour will, however, be glad to adopt any suggestion for improvement which may, on examination by his officers, be considered desirable. Meanwhile, as indicating the extraordinary difference that exists in the results of these systems, he would call attention to the circumstance that in 1886-87 the incidence of the revenue from country liquor was ·456 rupee per head of population in Bombay, compared with ·085 rupee in Bengal; and that under the Madras system there are 26,633 country spirit shops in a population of 30,868,504, against 4,280 in a population of 66,591,453 in Bengal.

4. The real deductions to be drawn from these differences do not perhaps lie on the surface, but the very existence of such differences, indicating as they do the intricacy of the problem and the necessity of a close grasp of the various circumstances on which in varying localities a successful solution of it must depend, points unquestionably to the expediency of giving immediate effect to the recommendation made by Mr. Buckland for the appointment of a separate Excise Commissioner. It appears to be fairly established, both by positive and by negative experience, that the Excise administration suffers, if it is not conducted by a single officer, charged, under the control of Government, with the sole duty and responsibility of directing it. The grounds of his proposal for the appointment of an Excise Commissioner are fully set forth by Mr. Buckland, and Sir Steuart Bayley accepts his general reasoning as correct. His Honour understands that such an officer is employed under nearly every other administration in India. In Bengal, where there is a Board of Revenue as well as a body of Divisional Commissioners, it has hitherto not been considered necessary to create such an appointment: but it is impossible, without making considerable changes in the constitution of the Board of Revenue, for either of the two existing Members to take upon himself the duties of a peripatetic Commissioner of Excise in the way in which those functions are exercised in Madras and Bombay; and until it is found by experience what effect the appointment of a separate Excise Commissioner would have in relieving the Board and the Commissioners of a portion of their work, the Lieutenant-Governor would propose no change in the constitution of the Board. He is convinced that for the first few years the work to be done in improving existing methods and preparing for larger reforms will, considering the enormous area of Bengal and its great variety of conditions, be found more than sufficient to occupy the whole time and attention of the most energetic officer without giving him any additional duties whatever, and the work, which is essentially that of a peripatetic officer, will not clash with the control and supervision of a central office such as that of the Board Hereafter, when the experimental stage is passed, there will probably be ground for reconsidering the constitution of the Board. The Lieutenant-Governor does not hesitate to express his conviction that the experimental appointment of such an officer will do far more than repay its expenses in increased revenue, apart from the admitted necessity of reforming the existing excise administration of the province, and he would therefore propose that the appointment be created, in the first instance, experimentally only for a period of three years. Mr. Buckland's estimate of a salary R3,000 rising to R3,500 a month appears, however, to be unnecessarily high. Sir Steuart Bayley would recommend a salary on the scale of R2,500 and annual increments of R100, so long as the appointment is continued, up to a maximum of R3,000, together with a fixed travelling allowance of R250 a month. Less than this would not suffice to secure the services of an officer of the necessary qualifications. Finally, in view of the experimental character of the appointment, His Honour considers it unnecessary to propose any legislation to give the Commissioner independent powers. He can by executive order be empowered to deal directly with Collectors of districts, and he can for the present act under the general control of the Board.

5. I am desired to express a hope that the Government of India will see fit to recommend this proposal for the sanction of His Lordship the Secretary of State.

No. 23, dated 22nd January 1889.

From—The Government of India,

To—The Secretary of State for India.

We have the honour to transmit, in original,* a number of identical memorials addressed to Your Lordship by certain Associations in Bengal, in favour of the general abolition of outstills in that province, and the introduction of a system of local option as regards the establishment of liquor-shops.

2. The character and extent of the outstill system in the various provinces of India have been under careful enquiry, and we propose shortly to submit a report of the results of this enquiry to Your Lordship in accordance with the promise made in paragraph 5 of our Despatch No. 213, dated 11th August last. In the meantime, we have asked the Lieutenant-Governor of Bengal for an

* Copies were not kept and the originals have not yet been returned by Her Majesty's Secretary of State.

expression of his opinion on both the general questions raised in these memorials. The opinion of the Lieutenant-Governor will be forwarded to Your Lordship in due course.

No. 13 (Revenue), dated 31st January 1889.

From—The Secretary of State for India,

To—The Government of India.

I forward, for the consideration of Your Excellency's Government, five letters which have been laid before me by a Member of Parliament who takes much interest in Indian questions. These letters are apparently from tea planters in the province of Assam, and they were written in reply to a circular from Messrs. Finlay, Muir & Co., who are merchants in Calcutta and agents for tea gardens. The writers complain of the way in which outstills and liquor-shops have been opened, sometimes in spite of the planters' protests, close to or upon tea gardens; and they state that the facilities for drinking, the evil of drunkenness among tea garden labourers, and the drink revenue have all increased greatly during the last few years.

2. I have recently had under my consideration an interesting report by Mr. H. C. Williams on the administration of the Assam Excise Department during the year 1887-88. I observe that for the province of Assam the total receipts, including local duty and license fees, on account of "country spirits," rum, imported liquors, tari and rice beer, during the last four years have been,—

	R
1884-85	2,61,661
1885-86	2,74,683
1886-87	2,81,398
1887-88	2,40,300

During these years, therefore, no great increase has accrued on the Assam drink revenues. The revenue is raised on the outstill system; but no limit is placed on the capacity of a still nor has any check been imposed on the quantity of liquor made. The estimates of liquor sold or consumed are said to be untrustworthy. The decrease of revenue in 1887-88 is due to the fact that the Commissioner refused to license the usual number of country spirit shops in one of the tea districts; but the Chief Commissioner says of Sylhet that, so far as the statistics go, they "show that the decrease in revenue was accompanied by an increase in consumption, which would be extremely unsatisfactory."

3. It is clear, however, that the Revenue officers of Assam are mindful of the views of the tea planters on the drink question. One district officer writes (concerning Sibsagor), "it was of course out of the question to flood the district with its large tea garden population with spirits at two annas a bottle." The Commissioner of the Assam Valley districts writes, that he and the officers under him defeated a combination that "would have flooded the country with cheap liquor. . . . . When it is remembered that the consumers are tea garden coolies, and that their masters have always protested against the supply of cheap liquor and the consequent drunkenness, it is, I think, clear that we are bound to do what we can to maintain the price." Another district officer writes (concerning Lakhimpur), "the increase of the still-head duty has driven us back upon the outstill system. But the natural consequence, increased consumption and increased drunkenness has not, perhaps, ensued, because I have largely reduced the number of shops." The Commissioner of Excise, Mr. Williams, says, "The only complaints from garden managers of drunkenness among tea garden coolies or against country spirit shops came from Cachar, where the manager of Subang garden applied for a license to sell rum, on the ground that the country spirits sold by the neighbouring shops contained poison. Two bottles, however, were analysed by the Chemical Examiner, who failed to detect any poisonous substance in them."

4. Paragraph 23 of the report shows that there had been "a very marked decrease in the price" of country spirits in the Surma valley, especially in the Sylhet district; but the authorities were considering measures to check this undue cheapness of liquor. In the Assam Valley country spirits seem to be dear. Paragraph 18 shows that in that valley 95 samples of liquor were tested, and it was found that their average alcoholic strength was 48° under proof, and their average price was from 12 to 13 annas a bottle. Relatively to the rate of wages, which may be quoted at 24 annas a week in Assam against 20 shillings in London, drink is far dearer for the Assam labourer than for the labourer in London, where a bottle of gin about 30° under proof can be bought for two shillings. For a bottle of weaker liquor costs the Assam tea coolie half his week's wage, while a bottle of stronger liquor costs the London labourer one-tenth of his week's wage.

5. In connection with these letters from Assam tea gardens, I have considered again the papers received with the Marquis of Dufferin's letter, No. 250, dated 16th October, concerning the excise system and liquor-shops in the Darjeeling district. There also the tea planters had protested against the increase of drunkenness and the increase of liquor-shops; and a public meeting had been held at Darjeeling on the subject. The papers forwarded with the Government of India letter quoted show that in the Darjeeling district the outstill system prevails; that there are now 38 licensed outstills in the district as compared with 45 outstills eight years

ago; that the population has increased, and that the yearly liquor revenue of the district has increased from R37,000 to R85,000 during the same period. No limitation in the size or capacity of outstills has been enforced. The people of the district are said to be much addicted to drinking; and the local officers believe that, if liquor shops were closed, much illicit liquor would be consumed. Lord Dufferin's Government considered that the local authorities had been for years dealing with the matter in a judicious way and upon sound principles.

6. It is worthy of note that some tea planters do not object to their coolies having moderate quantities of wholesome spirits. One of the five planters, whose letters are now forwarded, writes that in former years, when liquor licenses went cheap, "planters occasionally bought them up; now the price is very different." And a table at paragraph 28 of the Assam report shows that tea planters imported 10,230 gallons of rum during the year 1887-88, while licensed vendors imported 3,615 gallons.

7. There has been much said about the liquor traffic in the tea districts, and there is some apparent discrepancy between the account of matters as given by the planters and the account gathered from official reports. I therefore commend the matter to the consideration of Your Excellency's Government, with the suggestion that further and very careful inquiry into the facts, and into the need for change in the excise administration of the tea district, may be advisable. The paper published at pages 2096—2100 of the *Calcutta Gazette* of the 17th October last shows that an independent inquiry into allegations made regarding excise affairs in the Hooghly district brought to light valuable information, and formed the basis for important changes in the local excise arrangements. I should be glad to receive at an early date a copy of any instructions you may issue upon this matter.

Dated 21st September 1888.

From—H. BALD, Esq., Manager,

To—MESSRS. FINLAY, MUIR & Co.

With reference to your Circular No. 125, and dated the 17th instant, I beg to draw your attention to the accompanying report of a public meeting of the Darjeeling Temperance Society, held on the 7th June last. I had the honour, as you will see, to second the first resolution which was passed at that meeting. My speech on that occasion is reported at pages 25—28. As regards facts stated by me I might refer to the part marked at page 26 of the report. In addition thereto I may mention what I forgot to do at the time, that another consequence of the evil of drink among the coolies is the fearful extent of gambling that prevails among them. They carry on this vice very frequently all night long, and incapacitate themselves from doing their work in the day-time.

Then again it should be remembered that Sunday is the market day in Darjeeling, and therefore the only day in the week on which the coolies can go up to Darjeeling to procure their supplies of food for the week. I have already mentioned in my speech how the poor men return drunk to the garden after having wasted the bulk of their pay, or advances of pay, in drink. But that is not all the effect of their Sunday's drinking, as Monday morning's muster always shows a large number of absentees.

As regards any suggestions I have to make for the repression of this terrible evil, I do not see that I could do better than refer to the proposals made by Mr. D. Sutherland at the meeting in question, as reported at pages 43—46 of the report, *viz.*:—

1st.—The appointment of an independent Commission to inquire into the whole matter.

2nd.—The abolition of the drink traffic; in other words, the closing of every outstill and every liquor shop.

3rd.—Legislation in respect of alcohol as a poison; in other words, restricting and regulating its use and sale as any other poisonous drug.

4th.—Adoption of the principle of local option.

Dated 3rd October 1888.

From—G. FITZGERALD, Esq.,

To—MESSRS, FINLAY, MUIR & Co.

I beg herewith to reply to your circular letter regarding the working of the outstill system. I may commence by saying that it is a subject which has been attracting a good deal of my attention lately, and I have even been planning over in my mind the best means of bringing such a crying evil before the notice of the public. I am therefore sincerely glad to learn that the Calcutta Missionary Conference has taken the matter up.

There is not the slightest doubt that the "Government grog shops," as they are commonly termed, are doing a vast amount of harm among the Native population, and especially to garden coolies. It is quite beyond the planter's power to prevent his people from obtaining the liquor (the shop here is open from 6 A.M. to 9 P.M.). Wherever there is a large-sized garden a grog-shop is sure to be found at the nearest convenient point. Planters have protested over and over again against their erection, but without effect; in fact, I know of a case in which Government tried to force a shop on to land actually belonging to the garden, and it was only after a long fight that the manager won the day.

Sunday is, of course, the great day for drinking, and, driving by, I have come across coolies lying literally dead drunk at intervals on the road, covered with mud from head to foot, and have had to have them rolled on one side to clear the way for my trap. One of my best

men got leave one day, bought six bottles of country spirits at a shop about four miles away, and on his way home fell across the railway line, smashing his bottles, and lying insensible until, luckily, picked up by another coolie. It is needless to say that the drinking leads to rioting and wife beating; cases, however, seldom come before the notice of the Government; were they to do so, coolies would be constantly absent from the gardens, so the planter, as a rule, settles these matters himself.

On Mondays the coolies take longer over their work, and some of them fail to accomplish their very moderate tasks at all and the unvarying and stereotyped excuse of the Mohuries is this, "They were drunk yesterday; they are feeling it to-day."

Speaking to my Native Doctor the other day as to the harm the grog shop was doing, he told me it was just the same in Bengal, and that when he returned there on leave after several years' absence in Assam he was astonished to find that the most respectable people had taken to drinking country spirits.

Six bottles per head is the Government allowance for sale daily; this rather puts the old "two bottle" days of our forefathers in the shade. The Chubwa grog shop license costs R2,500; the yearly profit amounts, I understand, to R1,200, or 48 per cent. on the capital invested.

In former days, when the license purchase did not amount to any great sum, planters occasionally bought them up; now, the price is very different.

It is easy enough to give you statements of facts (although Chubwa is really a very quiet garden), but it would be impossible for me to suggest any remedy that would wipe out the evil and still suit the Government Exchequer. It is a terrible evil and a growing one, and for "poor humanity's" sake, I can only hope this well directed agitation may lead to the discovery of some practical scheme to effect its cure.

Dated 8th October 1888.

From—P. WHITTON, Esq., Superintendent,
To—MESSRS. FINLAY, MUIR & Co.

In reply to your Circular No. 125, *re* the working of the outstill system, I have the following remarks to make.

Annual licenses are freely granted all over this district, the only restriction being that no liquor-shop be within five miles of another. The licenses are sold by auction, and are generally, I believe, handed over to the highest bidder.

From the number of shops scattered all over this district, and especially in the vicinity of the tea gardens, the natural result is a cheap and plentiful supply of liquor, which cannot be otherwise than hurtful to the health and general well-being of the coolies. Unless the system was entirely abolished, I fail to see what remedial measure, short of that, would prove to be of any good or lasting effect. Beyond affording a fruitful source of revenue to the Government, I think no other argument can be put forth in its favour, for, though it may develope the natural resources of the country to some extent, the evils in connection with it far outweigh any good it may do in that respect.

Dated 8th October 1888.

From—W. HENDERSON, Esq.,
To—MESSRS. FINLAY, MUIR & Co.

I am in receipt of your letter, dated the 17th of September, soliciting information regarding the outstill system.

I regret to state the sad fact that drunkenness among garden coolies has spread to an alarming degree, since its promotion and encouragement by this outstill system. Any attempt to abolish or even lessen this growing evil will be hailed with pleasure.

Since the introduction of this odious system in 1883, the consumption of country spirits has, I am certain, increased sevenfold (possibly more), and it is increasing yearly, judging from the new stills that periodically spring up here and there all over the districts.

The Local Government allow and cherish these stills contiguous to our gardens and bazars. There are cases on record of proprietors and managers having laid the matter before the Local Government, clearly demonstrating the injury the industry and the health of the coolies had and were receiving at their hands from the propagation of such a system, but the said Local Government only lent a deaf ear. There are cases where managers have objected to allowing a still in the grants under their charge, but to no purpose,—they were enforced.

The manufacturing places are chosen and fixed by the Local Government. These outstills are put up to auction yearly, and the right to manufacture and sell country spirits knocked down to the highest bidder. They are readily disposed of at large prices to eager competitors, bent on aggrandizement at the expense of our tea gardens and coolies' health, by making and selling them a venomous compound, at four annas per quart bottle, and termed by the Local Government wholesome country spirits.

Before these outstills were created, shops where spirits could be procured by coolies were few and far between, and the said spirits could not be purchased at less than one rupee per bottle. During these times the coolies had little or no temptation to drink, and were, although earning less money, in a much better pecuniary state than at present. The roadside and bazar outstill absorbs their surplus cash, aye and more, because food and clothing are often curtailed to provide the grim fire-water.

I am not aware of any one exercising the function of an excise officer, by way of testing the quality of the liquor sold to the Natives, to see that the spirit so manufactured and sold contains no deleterious ingredient likely to cause hurt to the immediate health of those indulging. So that, as far as I know, there is no check upon the avaricious lessee of the said stills, and the consequence is spirits are made from the cheapest material found to yield the greatest return for the outlay, and is, as a rule, largely adulterated with most obnoxious and injurious stuffs. Just for a moment consider the price, four annas for a quart bottle, and you will readily comprehend the kind of liquor the coolie gets for his money. I may mention they don't only get drunk upon it, but go mad, and become raving bedlamites for some time.

I also note that, since the introduction of this outstill system, the coolies who indulge are much more liable to sink under an attack of sickness, and, if the Sanitary Reports are correct, sickness has increased since the system in question came into force. I don't mean to say that the whole increase is due to the greater facilities the Natives now have of obtaining intoxicating liquors, but we can with safety credit it with a very heavy percentage.

On many gardens work is often much impeded by coolies being incapacitated for labour by the over-indulgence in these spurious spirits, thereby rendering an injury not only to the coolies, but to the planter.

I can only add, in conclusion, that the revenue derived from the outstills is directly at the expense of the welfare, health, and lives of the Natives, not to speak of the tea industry.

I have confined my remarks to Natives employed on tea work; other than this I am not conversant with, but I have no doubt they suffer in a like ratio.

Dated 14th October 1888.

From—J. G. FRASER, Esq.,

To—MESSRS. FINLAY, MUIR & Co.

Tafflong is well supplied with grog shops, and drunkenness is the consequence: six years ago there was only one grog shop at the north-east corner of the garden, where the bazar is held twice weekly, when the people fully availed themselves of the convenience. Two years later the garden was extended two miles to the west, and the people on the garden increased from 300 to 600, and it must have been thought that another grog shop at the west end would be a sure source of revenue. There is not a habitation within a mile of it. I was asked if I objected to place a shop there, and protested all I could to prevent it. The shop was placed there, and is there now, and only 200 yards from the cultivation, to induce the coolies working there to part with their money. I have often sent carts and men to carry home the helpless coming from the east and from the west, some more or less injured by falls and fights, and unable to work for days and some for weeks. This is going on every week. But, as yet, only three cases proved fatal on the spot,—one woman was trampled to death; another young man was left drunk in the garden by his brother and crawled home himself, next morning the skeleton of the other was found surrounded by jackals; lastly, another man in a mad fit of drink killed his wife with an axe. I have no doubt half the sickness on the garden is caused by the stuffs supplied at these shops, and to which, so far as I know, there is no limit or restraint. If the coolies go beyond these shops a mile or thereabout, to Khassia villages, for grog they consider better, and are caught, they are either imprisoned or fined one or two or three months' pay. These may be coolies of Act I of 1882 for the protection of immigrants. This incapacity for work chiefly through drink has been a great source of annoyance to managers, and a great loss to gardens, while it seems impossible to prevent it. For when a site is applied for any grog shops it is sure to be granted, let the objections be what they may.

No. 55, dated 19th February 1889.

From—The Government of India,

To—The Secretary of State for India.

In our Despatch No. 213, dated 11th August 1888, we undertook to furnish Your Lordship with information regarding the nature of the outstill systems as administered in the several Provinces of India and the extent to which they are in operation in each case. This information was called for from Local Governments, and has now been received. We propose in the following paragraphs to summarize its substance, supplementing it where necessary from the Excise administration reports.

2. In the Madras Presidency there are certain scattered tracts in which the distillation of spirit from toddy is a process both simple and inexpensive. Illicit distillation in these tracts can only be suppressed either by the employment of a very large preventive service or by the establishment of a system of outstills. To the first of these measures there are obvious objections, and, under

the conditions that exist, it could not be made effective. The second has therefore been adopted, but precautions are taken to prevent excess in production and consumption. The strength of the liquor issued is prescribed; the minimum retail price of it is fixed; while the stills and places of sale are as few as the conditions of the case permit. The system, so guarded, is in force over a gross area of 17,324 square miles, or less than one-eighth part of the whole Presidency.

3. Although the area under the outstill system is small in Madras, it is even smaller in Bombay. Central distilleries supply the whole Presidency, with the exception of three isolated tracts covering a gross area of about 7,500 square miles. In these a limited and guarded system of outstills is maintained, partly on account of the rugged nature of the country and the migratory habits of a scattered population, partly on account of the facilities for illegal domestic distillation from toddy and mowha flowers, and partly because of the ease with which cheap liquor can be smuggled in from neighbouring Native States. British and Native territory is much interlaced in this Province, and from this cause serious difficulties were formerly experienced in excise administration. To a great extent these difficulties have now been overcome by arrangements under which the excise administration of the States concerned is controlled by the Bombay Government. These arrangements have made it possible to maintain the central distillery system in what is practically universal use. Even in Sind, which up to 1887 was managed on a system of farming, the central distillery plan has now been adopted throughout.

4. In the Punjab, which adjoins Sind, there is practically no outstill system at all. Outstills are allowed in two tahsils of the mountainous district of Kangra; but their capacity is regulated, and in 1887-88 their whole outturn was less than 3,000 gallons, which is equivalent to a consumption of one bottle of proof spirit per head in fourteen years in the first tahsil, and in twenty-nine years in the second. In all other parts of the Province the central distillery system is in force.

5. In Lower Burma the consumption of spirit made after Native methods is very small, and only yielded a revenue of R1,16,483 in 1887-88. This small consumption is distributed over a very large area; 49 stills, scattered over districts so distant as Arakan, Pegu, and Tennasserim, participate in the production. The difficulties of transport are so great and the physical features of the country so unfavourable to the maintenance of a direct supervision over manufacture that it does not seem probable that production can be successfully concentrated. The District Officers have unanimously reported that it cannot, though it will be observed that the Financial Commissioner *is disposed to* recommend that the experiment should be tried. The outstill licenses, which convey the right to manufacture and sell country spirits, are sold by auction annually. The District Officer fixes the number of days a week, or a month, on which the still may be worked. The spirit is made from either cane or toddy sugar.

6. In the North-Western Provinces and Oudh a considerable area, namely. 36,824 square miles, with a population of nine millions out of a total area of 106,111 square miles and a population of forty-four millions for the Province, is administered under the farming or outstill system. "Farming" is merely an expanded outstill system. In the tracts where it has been introduced, the licensee secures the right of making and selling liquor within the limits of the "farmed" area, including control over a large number of outstills and a monopoly of the liquor traffic. Under both systems the Government prescribes the number of stills and shops and has laid down rules which require the limitation of the capacity of the stills. It seems, however, that this last condition has not been enforced. As we have not yet received the report of the Local Government, we are not aware of what view they take of the omission, or of the question whether the outstill area might not be further restricted and the conditions of the licenses made more severe. It appears from the letter from the Board of Revenue, forwarded by that Government, that reform in this direction is likely to be undertaken, and if we do not receive satisfactory explanations we shall take care that the matter is not lost sight of. The revenue derived from the outstill system in 1887-88 is stated at about R6,00,000 or less than one-sixth of the total revenue from excise on country spirits in these Provinces.

7. In the Provinces referred to in the preceding paragraphs, resort has been had to the outstill system either to only a comparatively small extent, or under exceptional circumstances. It is, however, the prevailing system in Bengal, the Central Provinces, Assam, and the Hyderabad Assigned Districts. In all these Provinces the number of shops is regulated by the Government, and in Bengal, the Central Provinces and part of Assam, further restrictions, to which we shall presently refer, are imposed with a view to limit production.

8. In Bengal the outstill license permits the manufacture and sale of country spirit, the produce of a single still, at a fixed place. No separate duty is charged, but an upset fee is fixed which is calculated on the approximately ascertained local demand or consumption of the shop, multiplied by half the rate of duty fixed for country spirit for the district. The license is put up to auction and sold to the highest bidder above the upset fee. The size and capacity of the still, and the number and capacity of vats in which the yeast for distillation is prepared, are regulated by the local demand on which the upset fee has been calculated. No outstill is allowed within a certain distance outside the area appropriated to a central distillery. In districts where the dual system, distillery and outstill, is in force, a minimum retail price per bottle of liquor, both for distillery and outstill shops, has been fixed. Precautions are taken to prevent as much as possible the smuggling of outstill liquor into distillery areas. The facilities for this smuggling are so great and various, and the means of detection so small, that the only hope of effectually stopping it is by forcing the price of outstill liquor, at all events in the neighbourhood of distilleries, to the level of that of distillery liquor. Measures to secure this are being gradually introduced, the cost of production in outstills has been increased by strictly limiting the capacities of the stills, and by insisting on the payment of license fees proportioned to their possible outturn as ascertained on the most approved methods. The outstill revenue was R31,91,334 out of a total revenue from country spirits in 1887-88 of R52,05,122, or 61 per cent. There were 3,535 outstill shops out of a total number of 4,105 retail places of sale.

9. The consumption of the greater portion of the Central Provinces is supplied from contract stills or outstills. Contract stills are built and maintained by Government, and can only be worked at places where daily supervision by Government officials or by the Police can be secured. Control is secured by taking a daily fee for each still in use (roughly proportioned to the number of *sers* of mowha with which the still can be charged) and by seeing that only those boilers are used in respect of which the day's fee has been paid. The taxation of production at these stills is thus completely regulated, and the system does not differ in principle from that of centralised manufacture. They are said to be more easy and less expensive to manage than central distilleries. At outstills, there are no restrictions upon the manufacture other than those imposed by the limitation of the number of licensed shops to be supplied, and of the size of the vessel used in distillation. Outstills supply the demand of rural tracts and are erected by the distillers at their own expense on sanctioned sites, and receive only occasional inspection. In 1887-88 there were 118 contract stills and 1,683 outstills supplying an area of 44,000 square miles, and the outstill revenue was R3,96,375 out of a total revenue from taxation of country spirit of R13,99,631, or 28 per cent. The physical nature of the outlying districts of the Central Provinces and the great length of the frontier which marches with Native territory render the extensive adoption of the outstill system inevitable.

10. In Assam also, the control is less severe than in Bengal, and the maintenance of the system as administered is only justifiable as a consequence of the physical character of the country, the great facilities for illicit production, the difficulties of transport, the size of the districts, and their sparse population. The sites of the shops are settled by the District Officer subject to the approval of the Commissioner, and the right of preparing and selling country spirits at them is sold annually by auction. One still is allowed to each shop; but where a purchaser is the licensee of more than one shop, he may work in one shop as many stills as he has shops. The capacity of the stills, and the hours within which they may be worked, are defined in the license. We propose to invite the Chief Commissioner's attention to the desirability of attempting to introduce some of the further safeguards insisted on in Bengal and Madras.

11. In the Hyderabad Assigned Districts the farming system is in force. It is described in the Administration Report in the following terms :—

"The system of administration in the Hyderabad Assigned Districts of the excise revenue is what is called the farming system, whereby the monopoly of vend within a given area is put up to auction and is disposed of to the highest bidder. The number of retail shops for country spirits is limited to what is considered the requirements of the people, and the contractors are on no account allowed, without the special sanction of the Deputy Commissioner, to increase the number. The object of this restriction is to obtain the highest amount of revenue distributed among the smallest number of places of vend, or, in other words, to heighten the price of liquor, as far as possible, without increasing facilities for obtaining it. The population per retail liquor-shop is 1,109. The only spirit manufactured in Berar is that distilled from mowha, and mowha trees abound in the province."

12. Your Lordship will observe that, except in Bengal and Berar, the conditions which the several Local Governments consider necessary to justify the introduction of the outstill system into any locality are, sparseness of population, difficulty of transport, want of proper means of communication, and physical features unfavourable to the working of a centralised system. There is no room for doubt that in localities where these conditions exist the outstill system is the most suitable yet devised for taxing consumption. The question whether it can be satisfactorily worked under the conditions which prevail in a large portion of Bengal, is one which is at present engaging the anxious attention of the Local Government, and Your Lordship will find, in the enclosures to our Despatch No. 22, dated 22nd January, valuable information regarding excise administration in that Province. The Bengal Excise Commission of 1884 advised that the regulation of outstills was quite possible under safeguards intelligently devised and energetically applied. It is obvious that there is not *necessarily* any difference of principle between the system which taxes consumption by a duty on the quantity of liquor passed out of a guarded enclosure and that which adjusts the duty to the producing capacity of a still without placing the latter under constant and direct supervision. If it is possible in practice either to enforce a limitation of production and impose duty accordingly, or to adjust the duty to the full producing capacity of the still, there can be no advantage in superseding outstills by central distilleries. Under such conditions every gallon of spirit would pay full duty, liquor could not be unduly cheapened at the cost of the revenue, and obviously the cause of temperance could not suffer. If again the restrictions on consumption be alone regarded, the device of fixing a minimum price on the sale of all outstill-made liquor will be effective if it can be enforced. There was some hesitation at first in Bengal in accepting this device as a possible solution. The experiment was, however, made in those districts where the dual system of central distilleries and outstills exists, mainly with the view of checking competition between distillery and outstill liquor. So far as information has been received, there is reason to be satisfied with the result, and it is understood that the Bengal Government contemplate fixing minimum prices in all districts. The same condition is enforced by the Government of Bombay in the case of the outstills in the Ratnagiri and North Kanara Districts. The Excise system in Bengal must, however, be still considered as in an experimental stage, and we have, as reported in our Despatch No. 23 of the 22nd January, requested the opinion of the Lieutenant-Governor on the question whether, instead of being given a more extended trial, the outsill system should be generally abolished.

13. In considering the propriety of superseding the outstill system in Bengal, it is necessary to recollect that the only immediate alternative is the sudder distillery of Northern India, which is simply a guarded enclosure containing a number of native stills. There are, however, difficulties in the way of the general introduction of sudder distilleries unless extensive changes in the ordinary processes of manufacture are introduced. The spirit made in the native method is far from pure and, when manufactured from the flower of the mowha tree (*bassia latifolia*), which is the chief material used in Bengal, the Central Provinces, and the North Western Provinces and Oudh, will not bear transport, and rapidly deteriorates. Such spirit must, therefore, be manufactured near the place where it is consumed, and this necessitates the maintenance of a large number of distilleries in districts where the sudder distillery

system is in force; for instance, in the Central Provinces, it is calculated that one of these distilleries supplies only the country within ten or twelve miles. It should, however, be borne in mind that in Madras and Bombay the introduction of European apparatus and methods has resulted in the production of country spirit of a class which will endure transport over long distances, and which does not deteriorate when kept. Moreover, the preventive establishments in those Provinces are efficient, and it has consequently been found possible to concentrate the manufacture, with the result that the number of central distilleries is in striking contrast with the number in Northern India. Thus in Bengal, the number of central distilleries in 1869 was 257, and in 1878, the year preceding the revival of the outstill system, 211; in the Punjab there are at present 65; while in Madras, in 1887-88, two-thirds of the whole Province was supplied from only 19. The difficulties attending the establishment of an effective preventive agency are perhaps not likely to be as successfully overcome in Bengal as they appear to have been in the two Southern Presidencies. But it should certainly be kept in view that the only satisfactory solution of the difficulties attending the central distillery system, if the decision to suppress outstills is taken, seems to lie in the adoption of either the Madras or Bombay method, and in the introduction of a radical change into the customary processes of local manufacture. The Bengal Excise Commission, however, advised in 1884 against the adoption of European methods of production in Bengal, and their views receive some confirmation from the fact that one of the two distilleries established on this footing has been closed, and that the trade is languishing. But looking to the satisfactory results achieved elsewhere, it seems to us that the question is deserving of further consideration, which it will doubtless receive at the hands of the Bengal Government in connection with the report submitted by Mr. Buckland on the Bombay and Madras systems, a copy of which was forwarded to Your Lorship with our Despatch No. 22, dated 22nd January last.

14. The table in the margin, which shows the fluctuation of excise revenue in Bengal under the outstill and distillery systems, is very significant of the effects of the hasty and ill-considered introduction of the centralised system, regardless of local conditions. The orders for the general suppression of outstills in Bengal were made peremptory in 1863. The immediate result was a large loss of revenue, which did not regain even the standard of 1863-64 until 1871-72, and then only after it had been again found necessary to resort to outstills. The habits of the people did not undergo any violent change during this period, and the only possible inference from the great fluctuations in the revenue is that the adoption of the centralised system, under conditions to which it was unsuited, led both to a great loss of public income and to a great increase in illicit drinking. Other provinces have undergone the same experiences. A striking illustration of the impossiblity of successfully replacing the outstill system by that of central distilleries, under all conditions and in all localities, is found in a passage from the

Year.	Country Spirits.			Remarks.
	Sudder distillery revenue.	Outstill revenue.	Total revenue.	
1	2	3	4	5
	R	R	R	
1860-61 .	8,78,060	9,74,882	18 52,942	
1861-62 .	8,12,624	10,57,925	18,70,549	
1862-63 .	7,34,188	10,24,045	17,58.233	
1863-64 .	8,26,118	11,29,429	19,55,547	Orders for suppression of outstills "made peremptory."
1864-65 .	14,67,944	3,05,330	17,73,274	
1865-66 .	12,46,286	1,92.220	14,38,506	
1866-67 .	7,85,785	35,865	8,21,650*	
1867-68 .	12,37,557	27,453	12,65,010	
1868 69 .	16,11,292	34,055	16,45,347	
1869 70 .	15,28,257	35,647	15,63,904	
1870-71 .	18,07,450	39,878	18,47,328	Outstill system again introduced.
1871-72 .	18,11,273	1,23,832	19,35.105	
1872-73 .	18,86,279	2,34,989	21,21,268	
1873-74 .	20,92,878	2,42,365	23,35,243	
1874-75 .	20,36,335	1,91,727	22,28,062	
1875-76 .	22,41,591	2,68,473	25,10.064	
1876-77 .	23,30,773	2,94,626	26,25,399	
1877-78 .	25,41,621	3,49,439	28,90 460	
1878-79 .	16 97,085	12,73,826	29,70,911	Board of Revenue withdraw the orders limiting the capacity of outstills.
1879-80 .	13,75,092	18,13,759	31,88,851	
1880 81 .	11,81,717	30,39,582	42,21,299	
1881-82 .	12 60,144	33,60,051	46,20.195	
1882-83 .	13,48,214	34,78,084	48,26,298	
1883-84 .	18,74,755	38,47,976	52,22,731	
1884-85 .	13,88,520	34,66,691	48,55,211	Excise Commission recommend central distilleries for urban tracts, and more severe restrictions over outstills
1885-86 .	15,33,773	29.76,455	45,10,228	
1886-87 .	18,29,229	29,62,020	47,91,249	

* The entries against the year 1866-67 represent figures for 11 months from May to 31st March, as the year was then changed from May to April. The year was also a famine year.

report of the Commissioner of Excise in the North-Western Provinces and Oudh for the year 1882-83, which is as follows :—

The figures given in the report for 1871-72 are as startling as any to be found in recent years, and show clearly enough that in the Bundlekhand districts the distillery system utterly broke down :—

	1870-71. Distillery system.			1871-72 Farming system.		
	R	a.	p.	R	a.	p.
Tirohan and Badausa Tahsils of Banda .	173	8	0	6,617	8	0
District of Hamirpur	2,296	8	0	20,400	0	0

It is inconceivable that the receipts for 1870-71 in any decree indicated the consumption of spirits in the two districts, or that those for 1871-72 proved a rapid change in the habits of the people. The conclusion seems to be obvious, either that the distillery system was wholly unsuited to the country, or that it was badly worked. Both objections were probably true. The distillery system was entirely unsuited to the southern portions of both districts, unless a strong and efficient preventive force had been maintained; and in the northern portions, in which there were only the difficulties that are experienced elsewhere, it seems incredible that in Hamirpur much attention can have been paid to this branch of the administration. Another tract with which also I happen to have personal acquaintance furnishes similar statistics. In the Robertsganj Tahsil of the Mirzapur district the revenue from country liquor fell from R3,421 to R311, and rose again on the re-introduction of the farming system in 1868-69 to R2,000, and subsequently to a steady average for many years of over R6,000—a sum which the sub-division of the farm and the consequently increased competition have trebled. Here, too, there can be no reasonable doubt that the introduction of the distillery system did not stop drinking, but that in a country for which it was entirely unsuited it gave a fresh impetus to the use of illicit liquor.

The failure of the distillery system was no doubt partly due to inefficient administration, but, even allowing for this, the results stated in this quotation are sufficiently remarkable.

15. Whatever the eventual decision may be on the question whether the outstill system can be successfully applied to whole Provinces, we submit to Your Lordship's judgment that the information now collected shows that there is no reason for supposing that the Local Governments have shown any indisposition to recognise the necessity of doing everything that is possible to keep consumption under control, even in those tracts where the maintenance of the outstill system has been found to be inevitable, or where it is under trial. We venture to think that this system, as generally administered, does not merit the description given in paragraph 4 of Your Lordship's Despatch No. 28 (Revenue), dated 19th April 1888, in which it is referred to as a system under which "it is in the power of the distiller to make as much spirit and to push the sale thereof by cheapening liquor as far as he possibly can." In every case, even under the farming system of the North-Western Provinces and Berar, that power is subject to limitations of some kind—in all cases the number of places of sale is fixed by the Government, and generally either the number or capacity of the stills is limited, or a minimum selling price is enforced. It should in particular be remembered that the outstill system, except where it is undergoing a period of probation, is as a rule only admitted into localities where experience shows that any other system of taxing consumption must fail; that restrictions are generally enforced, and that these restrictions, so far as they go, are real and effective. In the statement attached to this Despatch Your Lordship will find statistics showing the extent of the operation of the outstill system in each Province.

16. We take this opportunity of making some remarks on the systems of excise administration in operation in Madras and Bombay, and of bringing to Your Lordship's notice the more important of the changes and reforms introduced by Local Governments since our Despatch No. 166, dated 25th June 1887, was written.

17. In Madras, the Local Government may fairly claim to have sucessfully solved the problem of controlling the consumption of country spirits. The system now in force was introduced at the recommendation of a Committee appointed by the Local Government in 1884. At the suggestion of that Committee the rights of manufacture and of retail sale have been separated; the areas, the right of retail sale in which is sold by auction, have been reduced with the object of eventually excluding the middleman and settling each shop sepa-

rately; and a system has been introduced, under which the retail vendor may purchase his supply of spirits from any distillery, instead of one under which each shop was affiliated to a particular distillery. This system was adopted from 1st October 1884, and statistics comparing the consumption of, and revenue from, country spirits in the districts into which it was then introduced are given in the margin. Your Lordship will observe that, with practically no increase of consumption, there has been a very great increase in revenue. These figures indicate how fallacious is the argument, sometimes put forward, that because there has been a large increase of the Excise Revenue in recent years, there must have been a corresponding increase in consumption. Since the introduction of the new system there has been a general rise in the retail price of country spirits of from 8 annas to a rupee a gallon of spirit of 30° under proof. The comparatively large consumption in the year 1887-88 is attributed to the prosperity of the agricultural classes, but in view of it the Local Government has enhanced the fixed duty for the future. The system described above is now in force in the greater part of the Presidency, and, even in those localities where outstills are permitted, an attempt is being made to levy, by means of a tree tax, a quantitative tax on the weak toddy spirit produced, the aim of the Government being to extend to the whole Presidency a system under which a quantitative tax is levied on all liquor consumed. The efficiency of the preventive establishments, which enable this system to be successfully worked, has been already noticed.

	Consumption in gallons reduced to 30° under proof.	Revenue.
		R
1883 84 . . .	12,04,241	28,09,776
1884-85 . . .	11,85,678	*
1885-86 . . .	10,14 566	34,75,262
1886-87 . . .	10,84,474	38,02,136
1887-88 . . .	12,70,146	41,53,197

* [Omitted, as the year was one of transition from one system to another.]

18. The prevailing system in Bombay is that known as the "still-head duty, central distillery, and guaranteed minimum revenue system." Under this system, the right of manufacture and sale within a district is farmed, but the manufacture is concentrated in one distillery over which strict supervision is exercised. Every gallon passed out of it is taxed, and the temptation to the farmer to procure illicitly produced liquor and sell it cheaply is remote, as he is required to guarantee a minimum revenue. Statistics of consumption are only available for areas under the central distillery system, which has been gradually extended till it now practically comprises the entire Province. This gradual extension of the area renders it impossible to compare the consumption of the present with that of the past, or the consumption of one past year with that of another. As one system is now in practically universal use, it will be possible in future years to make this comparison; if made now it would be misleading. For the present, it will suffice to invite Your Lordship's attention to the very great increase in the rates of duty set out in Appendix No. II of Mr Buckland's report, and to the decrease in the volume of the taxed consumption in the city of Bombay, as typical of the influences which have been in operation concurrently with the great increase of revenue. The consumption was 907,000 gallons in 1872-73, 630,000 in 1881-82, and 621,000 in 1886-87. The duty was, during this period, raised from R1 for proof spirit to R2-12 for 25° under proof spirit, and the revenue increased from R7,20,000 to R20,17,476 The chief difficulty which it has been necessary to overcome in Bombay was due to the intermixture of British and Native territory. The solution has, as stated above, been found in the acquisition by the Local Government of the Excise revenues of most of the Native States concerned, which has made it possible to restrict the outstill area to very narrow limits.

From the 1st January 1888, the Local Government has introduced, experimentally, into the districts of Thana and Kolaba a system, by which the purchaser of the right of retail vend pays no license fee and guarantees no revenue, but contracts to pay, as license fee, a percentage on the still-head duty on the spirits he requires, which he must procure from one of the public distilleries. We have as yet received no report from the Bombay Government regarding the measure of success that has attended this experiment, but it seems open to the objection that it leaves the farmer subject to the temptation to procure and sell illicitly-produced liquor.

19. In the preceding paragraph and in paragraph 5 of our Despatch No. 166, dated 25th June 1887, we have explained the difficulties resulting from the

interlacing of Native and British territory. Indications have appeared in the public press of a disposition to assert that the acquisition of the excise rights of Native States in certain cases has been prejudicial to the cause of temperance. To enable Your Lordship to estimate the justice of this accusation, we invite attention to the Proceedings of our Foreign Department indicated in the margin, which show that the outstill system which prevailed in Baroda and other States up to 1887 was accompanied by great abuses and the smuggling of cheap liquor into the adjacent British districts. The Government of India has also of late been freely charged with encouraging consumption for the sake of the revenue. It could not be expected that the excise administration of so vast an extent of territory should be incapable of improvement, and we do not assert that it is: mistakes have no doubt occasionally been made in particular tracts or by individual officers, but the accusation that the Government of India, or any Local Government, has knowingly stimulated the consumption of liquor in order to increase the revenue is altogether without foundation. The great increase in the revenue in recent years is mainly due to better administration and growing prosperity, and if there have been other causes at work, they are not such that the Government can be held responsible for them. The increase of revenue has been greatest where the control has been strictest.

Internal, June 1885, Nos. 189-195.
" July 1888, " 333-342.

20. Except the introduction of a regulated system into Upper Burma in 1888, the details of which were fully set out in our Despatch No. 159, dated the 16th June 1888, no further changes of importance have been introduced into the excise system of any Province since our Despatch of 25th June 1887 was written. More attention is being paid year by year to this department of the administration, and though the difficulties to be overcome are great and diverse in their nature, and though in some cases there may be room for difference of opinion regarding the suitability of the systems under trial, there is no reason to fear that the fundamental principles on which a revenue should be raised from the taxation of drink are likely to be lost sight of either by Local Goverments or ourselves.

Statement showing the Revenue derived from the Outstill system, and the area within which it is in fo c .

	Outstill revenue.	Total excise revenue from country spirits.	Percentage of outstill revenue.	Outstill shops.	Total number of shops, country spirits.	Percentage of outstill shops to total shops.	Outstill area—square miles.	Total area—square miles.	Percentage of outstill area to total area.	Population outstill area.	Total population.
	R	R									
Bengal	31,91,334	52,05,122	61	3,535	4,105	86	...	156,564	.	...	66,703,481
Madras	8,05,938	52,18,029	15	4,200*	15,330	27	17,324	139,906	10	4,676,034	30,868,504
Bombay	†3,37,588	66,27,728	5	378†	3,884	9	7,457	124,122	6	1,458,172	15,064,660
Punjab	7,997	7,64,714	1	15	1,196	1	2,578	106,632	2	276,868	7,198,657
N.-W. Provinces and Oudh	6,00,566	38,65,330	16	1,612	7,294	22	36,824	106,111	34	9,072,694	44,107,869
Central Provinces	3,96,375	13,99,631	28	4,190	8,854	47	13,996	84,445	52	5,214,550	8,980,294
Lower Burma	1,16,483	1,16,483	whole	...	...	...	...	87,220	..	...	3,736,771
Coorg	(Not in force)										
Assam	1,96,641	1,96,641	whole	229	229	whole	1,193	46,341‡	2	173,056	4,881,426‡
Hyderabad	9,89,215	9,89,215	whole	1,442	1,442	whole	17,711	17,711	whole	2,672,673	2,672,673

* December 1888—Actually open 4,207. Sanctioned 10,317.

† Approximate.

‡ It must be recollected that this table deals with consumption of "country spirits" only, which term does not include rum. The Assam Government in 1887-88 reduced the number of "country spirit" shops in order to break down a combination of liquor-sellers, and substituted shops for the sale of rum. The old system has since been re-established. The Assam figures are therefore not typical ones.

No. 50C., dated 24th September 1888.

From—F. C. ANDERSON, Esq., Officiating Secretary to the Chief Commissioner, Central Provinces,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge Mr. Shirres' letter No 4394, dated 11th ultimo, on the subject of the outstill system, and to reply thereto as follows.

2. Precise information is called for on the following points:—

(1) the extent to which the "farming," "contract outstill" and "regulated outstill" systems are respectively employed in the Central Provinces;

(2) the reasons for which in each case these systems are preferred to the more perfect system of the central distillery;

(3) how far the description given in the extracts quoted in paragraphs 1 and 2 of the letter under reply correctly describes the effect of the arrangements made for regulating the manufacture and supply of liquor from the outstills; and

(4) how far, in particular, these arrangements are such that more than a limited quantity of liquor cannot be produced at each outstill, and that the price of outstill liquor cannot be unduly reduced.

A copy of the excise rules and circulars in force in the Central Provinces is also called for. A copy of the Excise Manual corrected up to date is accordingly forwarded (separate cover from Nagpur).

3. As to the first point, the returns recently received for the year 1887-88 show that the area supplied in that year from Sadar (central) distilleries was 10,410 square miles, from contract-stills 14,085 square miles and from outstills 48,996 square miles. Feudatory States and zemindari tracts, in which the zemindars enjoy the right of making their own excise arrangements, are excluded. In certain districts some changes have been introduced, chiefly in the direction of substituting outstill for contract-stills, since the 1st April last. Precise statistics as to the areas affected are not, however, available at this moment. What the contract-stills and outstills of the Central Provinces are is explained below. I am also to append a copy of the map which accompanied the Provincial Excise Report for 1886-87, indicating in different colours the area supplied in that year from the several classes of distilleries, and showing that the excise system varies with local circumstances.

4. The "regulated outstill" system is at present unknown in these provinces, but in January last, the Chief Commissioner ordered enquiry to be made as to the practicability of limiting the capacity of still used by outstill manufacturers. The result of this enquiry has not yet been reported. It is extremely doubtful whether anything can be done in this direction to check production. Any rule could be easily evaded, and would probably only provide a source of income to underlings of the Excise and Police Departments.

5. The contract-still of the Central Provinces corresponds for the most part with the "contract outstill" as described in paragraph 3 (*b*) of your letter, but the time (sunrise to sunset) within which manufacture may be carried on is fixed, and it is physically impossible to produce more than a certain outturn which admits of a roughly approximate estimate within that time (Excise Manual, pages 10-12 and 33).

6. The outstill system of the Central Provinces corresponds generally with what is spoken of as the "pure farming system," that is to say, no control is exercised over the quantity of liquor manufactured. The control over consumption is confined to limiting the number of shops. It may be added that no large tracts of country are farmed in these provinces. Small areas only are farmed, the object being to excite local competition and so enhance the price paid for the monoploy. (Excise Manual, pages 10 to 12 and 19.)

7. The next question is, why are the contract-stills and outstills of the Central Provinces preferred to the more perfect system of the central distillery. The answer in brief is that the latter system has been found by experience to be unsuitable to the greater portion of these provinces. When the Central Provinces were first formed, the pure farming system was in force everywhere. The central distillery system was first introduced upwards of 25 years ago in the Jubbulpur and Nurbada Divisions, being borrowed from the North-Western Provinces, to which this portion of the country was formerly attached. Some years later, its extension to the rest of the Central Provinces was sanctioned with some reluctance by the Government of India, who apprehended that it would not prove suitable to a backward province. This apprehension was justified by events. It was impossible to set up central distilleries except in places where the supervision required for working them was available, and the result of attempting to supply extensive and thinly populated areas from a few central distilleries manufacturing a weak liquor that does not keep well and is not appreciated by country consumers unless freshly made, was that either the liquor did not reach the rural tracts at all, or, if it did reach them, was not worth buying at the price demanded. Scarcity of taxed spirit and prohibitive prices beyond the immediate environs of the central distilleries led, as experience shows that like conditions always do lead, to illicit distillation.

8. Within ten years from the date of its first introduction into these provinces, the sadar distillery system, as an exclusive system, stood condemned. Experience showed that it had to be supplemented by a system of rural stills. It was impossible in a country like the Central Provinces with its long stretches of hill and forest, and with a large aboriginal population habituated for generations to the use of liquor, and requiring this for the daily worship of their deities, as well as for their own consumption, to carry on the excise administration under the central distillery system, pure and simple.

According to the last census, the population of these provinces (Feudatory States excluded) averages only 116 to the square mile, sinking in some districts to below 70, and only 6 per cent. of the population inhabit towns. It has been pointed out before, but it may be well to repeat, that the material (mowha), from which spirit is universally distilled in these provinces, is readily procurable in every district and that the apparatus required for extracting the weak

liquor ordinarily consumed is of the simplest description. A couple of earthen vessels and some pieces of hollow bamboo are all that are necessary. The mhowa tree occurs everywhere. Its flower is freely used as food by the hill tribes and also affords the material for the manufacture of spirit. That under these conditions illicit distillation became very prevalent under a pure central distillery system is not a matter for surprise.

9. At a conference of the Chief Administrative officers of the Province, convened by Colonel Keatinge, the then Chief Commissioner, in 1871, the serious pass to which the excise administration had been brought by a too rigid adherence to the central distillery system was one of the subjects of discussion, and shortly after this a special officer was appointed to the charge of the Excise Department. Mr. J. W. Chisholm, now Commissioner of the Chhattisgarh Division, was the first Commissioner of Excise, and it was during his tenure of office that the then Chief Commissioner, Mr. (now Sir John) Morris, who possessed an intimate knowledge of the country and its people, established the mixed distillery system which is still at work here. What was done was to supplement the central distillery system by the establishment of two classes of rural still, the contract-still and the outstill, so as to cut off the stream of illicitly distilled liquor.

10. The above sketch of the history of the excise administration in these provinces shows that the present system is the outcome of experience, that the central distillery system, as an exclusive system, was tried, and that it was discarded because it proved a failure. It has not been pronounced by this Administration to be inapplicable to other than limited areas holding a considerable population, where there is adequate supervision, without a fair trial. The experience gained here appears to correspond very nearly with that gained in Bengal. The Bengal Excise Commission has recorded that—

"in all thinly-inhabited and jungly districts, the sadar distillery system completely failed to secure its main object, namely, to levy a duty on the actual quantity of spirit which passed into consumption, owing to the fact that much spirit was consumed without paying any duty whatever."

As already noticed, the average population per square mile in the Central Provinces, excluding Feudatory States, is 116.

11. The Bengal Commission, while advocating the retention of the outstill system in rural tracts under certain precautions, was of opinion that—

"wherever there is a large population of drinkers in a comparatively small and easily defined area, with a trustworthy supervising agency available, the best system undoubtedly is to tax every gallon manufactured according to alcoholic strength. The required conditions are satisfied in large cities which are the head-quarters of districts."

There are 18 districts in the Central Provinces and 29 central distilleries are now working. So far from its being desirable to increase their number, there can be little doubt that some of those existing are practically failures. The amount of supervision required for efficient working can only be had at really large stations. There are few large centres in these provinces. There are only five towns (Nagpur, Jubbulpur, Kamptee, Saugor and Burhanpur), with a population of over 30,000, and it is only in the three first named that the population exceeds 50,000. The drinking classes are, moreover, by no means chiefly confined to the towns. The strain of aboriginal blood runs through the majority of the agricultural and labouring population, and where that is found there is probably a taste for liquor. But so far as he has yet seen, the Chief Commissioner does not think the population generally drinks to excess. The spirit consumed is the very smallest of small drinks.

12. There are now contract-stills in 11 out of the 18 districts. There are some out-stills in all districts. In two districts the outstill system only is in force. In others this system is combined to a greater or less extent according to local circumstances with the central distillery and contract-still systems. As regards the respective merits of the outstill and the contract-still systems, the Chief Commissioner's opinion is that the latter opens the door to fraud unless closely supervised, and that it is not easy to secure the required supervision in rural tracts. He therefore prefers the outstill system, provided that the number of shops is carefully regulated and that a proper upset price is maintained for each still. He considers this system, with these restrictions, the best for all but large towns. It is in large towns that excess in drinking is chiefly to be apprehended. As noted in paragraph 4, the Chief Commissioner has ordered enquiry to be made as to the practicability of imposing a further restriction by limiting the capacity of the stills used by outstill manufacturers.

13. Next, as to the effect of the arrangements made for regulating the manufacture and supply of liquor from contract-stills and outstills as known in the Central Provinces. Dealing first with the latter, I am to observe that abuse of the outstill system occurs when the distiller offers large quantities of liquor for sale at attractively low rates. He can only do this with profit to himself when (1) his license to manufacture has been cheaply bought, and (2) when the number of customers who are within easy reach of his shop is sufficiently large. By putting a proper upset price on the monopoly, which renders unduly cheap retail rates unprofitable to the monopolist, and by restricting the number of shops at which sale of liquor is allowed, the amount of "business" which can be done by the distiller can be effectually restricted. The average* area per shop in tracts where the outstill system is in force is 10½ square miles, and the average population per shop is 1,245. According to the last census report the averag, population per village is 237 for the whole province. On an average, therefore, the great majority of consumers are not provided with a shop close at hand. They have to go some

* The average area per outstill is 25 square miles.

little distance to obtain liquor and they have tot ravel the same distance home again. This acts as a material restriction on consumption.

14. It has not been the practice hitherto in these provinces to put an upset price on outstill monopolies, but the Chief Commissioner has already ordered this to be done. Hitherto it has been thought sufficient to trust to the effect of competition in keeping up the price of monopolies. In issuing orders on this question and on that of regulating the number of shops to the Commissioner of Excise in January last, the Chief Commissioner made the following observations :—

"The encouragement of drinking is a matter entirely or mainly dependent on the number of shops. Mr. Mackenzie would like you therefore carefully to consider this part of the subject for each district. The number of shops should be examined with reference to the strength and distribution of the drinking classes of the population, of whom a census (for districts only) was given in the report for 1884. The number and situation of the shops should be carefully considered by the Deputy Commissioner, and statistics and information given to you in justification of each shop now open. The utmost care should be taken, while giving reasonable facilities to those who require spirits (lest they should be driven from spirits to drugs), to avoid stimulating their use by a too liberal grant of licenses. If this is done thoroughly once for all (and a good Excise Daroga should be able to work up the details during the year), it will only be necessary to justify the opening of new shops from time to time. When shops are thus carefully controlled, the best check on consumption in regard to manufacture is to fix upset prices on vend of monopolies and limit the number of stills as already arranged. After all, the liquor sold in those provinces, as country spirit, is for the most part a very weak and comparatively harmless stimulant, of which it would be a great hardship to deprive those accustomed to its use."

15. As regards the location of shops, the orders in the Manual (page 20) are :—

"No more shops should be licensed than are necessary to meet the legitimate requirements of the liquor-consuming classes. A permanent shop should not be licensed at a place where there is not an established and steady demand for country spirits." And in another place (page 11) : "In the matter of establishing distilleries and licensing liquor-shops, it must be remembered that the policy of the administration is to refrain from taking any steps which would tend to create or foster a taste for spirits."

It has been suggested that a statement to the effect that excise arrangements are regulated with reference to the existing local demand, may be taken to mean that the local demand is fully satisfied, not restricted, and that arrangements so regulated are unsound. This argument appears to turn on the meaning assigned to the words "existing local demand" and to neglect a most important factor, namely, the price of the article in demand. A provision merchant may establish a shop in a village to meet the local demand for provisions, but it does not follow, however full his shop may be, that the wants of the villagers are fully satisfied. Everything depends on the price of the provisions. As a matter of fact, it is well known that the poorest classes have to stint themselves in their daily meals. Their wants are practically unlimited. The effective demand, which is controlled by prices, is a totally different thing. It is precisely the same with a liquor-shop. It may be confidently asserted that the demand for liquor among the liquor-consuming classes is never fully satisfied and never would be so satisfied unless the liquor were to be had for nothing. The effect of our excise arrangements is to put an enhanced price on spirits and so confine the effective demand within such limits as shall induce general sobriety.

16. As regards contract-stills, in addition to the restrictions above refered to as controlling consumption in outstill areas, there is also the restriction which consists in the distillers having to take out a pass and pay the prescribed fee for every day on which he manufactures liquor.

17. A fact connected with the excise administration of these provinces which has been incidentally noticed, but deserves more prominent mention, is that the liquor ordinarily consumed both in towns and rural tracts is a very weak spirit, which the Chief Commissioner believes does not cause any of that craving for more stimulant which characterizes "drinking" as known in European countries. Even if taken in excess, the effects pass away very quickly, and there is no loss of appetite with the fatal after craving for more drink which degenerates into habitual vice. In Chanda, one of the chief liquor-consuming districts, the Kahars, it was recently reported, "generally distil liquor 90° under proof, and sometimes even to as low a figure as 95°". Liquor from 70° to 80° below proof is what is commonly sold in outstill tracts elsewhere.

18. Another fact to which attention may be drawn is that for many years past there has been appointed to each district in the Central Provinces a special excise officer, called the Excise Daroga, whose duty it is to be constantly on the move, inspecting every kind of distillery and all kinds of shops, ascertaining the strength of the liquor sold and its price in all parts of the district, collecting information as to the local consumption of liquor, and the like. He keeps a diary in which the information collected is recorded, and submits it at the close of each month to the Deputy Commissioner, who passes his orders and then forwards it to the Commissioner of Excise (Excise Manual, page 93). With this agency for the collection of information, it has always been possible for the Deputy Commissioner to form some estimate of what the monopolies should fetch at the annual auction sales, and there ought in future to be no difficulty in fixing such upset prices for them as will prevent the monopolists from selling at unduly low rates.

BURMA.

No. 592-17 E., dated 21st September 1888.

From—H. THIRKELL WHITE, Esq., Offg. Chief Secretary to the Chief Commissioner, Burma,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In reply to your letter No. 4394, dated the 11th August 1888 (Separate Revenue—Excise), paragraphs 4 and 5, I am directed to submit copy of a note by the Financial Commissioner, containing the information required.

Note by F. W. R. FRYER, Esq., *Financial Commissioner, Burma, on the Secretary to the Government of India's No. 4394, dated 11th August 1888, in the Finance and Commerce Department (Separate Revenue—Excise).*

1. With reference to paragraph 5 of the Secretary to Government of India's No. 4394, dated 11th August 1888, in the Department of Finance and Commerce, I put up—

(1) The Excise Rules in force—

(*a*) In Lower Burma.

(*b*) In Upper Burma.

(2) The following circulars bearing on the regulation of outstills:

Commissioner of Excise's No. 88-37 E., dated 13th May 1885; No. 5-6 E., dated 12th January 1886; No. 137-16 E., dated 12th February 1886; and No. 264-48 E., dated 15th April 1886. Financial Commissioner's Financial Department Circular No. 1, dated 18th July 1888.

2. The rules regarding outstills are contained in rules 44, 45, 46 and 47 of the Lower Burma Rules, and 55, 56, 57, 58 and 59 of the Upper Burma Rules. The license forms are Nos XII and XIII of the Lower Burma Rules and Nos. XII B and XIII of the Upper Burma Rules.

The rules provide that outstills shall only be licensed in places where a demand for spirituous liquors exists which cannot be effectually supplied by other means. No outstill may be licensed anywhere where it cannot be supervised either by a Magistrate or by an officer in charge of a police station.

The size of the stills allowed is to be ordinarily that of a capacity not exceeding 10 gallons of wash in the boiler, though, with the sanction of the Commissioner, the Collector may allow the use of more than one still, or of a still or stills of a capacity of more than 10 gallons.

The number of stills that may be used and the number of days in a week that distillation is to be permitted is to be clearly stated in the license. Licenses for the retail vend of country spirit manufactured at a specified outstill may be granted where a demand, though real, exists only for a portion of the year, or where, for other reasons, though there is demand for spirituous liquor, it is not desirable to establish a separate outstill.

In Upper Burma the area covered by each license has to be clearly specified in the license and made known to the public by proclamation, or in such other manner as the Court of Revenue may direct The license in both Lower and Upper Burma requires sales to be made only in the licensed shop and between certain hours.

3. It will be seen that the quantity of liquor to be manufactured at each outstill is strictly limited; and the amount of liquor to be produced being so limited, it follows, that, except by unlawfully increasing the capacity of their stills, which is sometimes done, the outstill license holders cannot reduce the price of outstill liquor. Two cases in which the holders of outstill licenses have illicitly increased the size of their stills have lately come to my notice. In both cases the fault really lay with the supervising officers, who inspected the stills without noticing that their capacity was many times more than it should be, and measures are being taken to prevent such evasions of the terms of licenses in future to an extent greater than will allow the distiller to recover the amount paid for his license from the limited amount of liquor which he is allowed to produce. The system in force is thus the regulated outstill system, in which the operations at the outstill are controlled and tested by Government Officers, so that the duty is practically levied by quantity distilled, described in paragraph 3, clause (c) of the Government of India letter.

4. The selling-price of liquor manufactured at outstills was ascertained in 1885 to be—

for liquor distilled from jaggery (cane sugar) R1 per quart for liquor 42·4 under proof

for liquor distilled from tanyet (palm sugar) R1 per quart for liquor 50·8 under proof.

Outstill licenses are sold by auction, and as there is good competition for them, the price of outstill liquor cannot be unduly reduced unless the quantity of liquor manufactured at the outstill is illicitly increased. Strict orders have been constantly issued directing the working of outstills to be most carefully watched, *vide* Commissioner of Excise's No. 264-48 E., dated 15th April 1886, to Deputy Commissioners, Hanthawaddy, Prome and Pegu (copy put up), paragraph 7 of Chief Commissioner's Resolution on the Excise Report for 1884-85, paragraph 4 of the Chief Commissioner's Resolution on the excise for 1885-86, in which the special establishment started for the repression of illicit excise traffic in the Tharrawaddy, Hanthawaddy and Pegu districts is unfavourably commented on, and paragraph 4 of the Chief Commis-

sioner's Resolution on the Excise Report for 1887-88, in which it is particularly pointed out that the amount paid for license fees for outstills must bear a proportion to the liquor distilled.

In his No. 5-6 E., dated 12th June 1886, the Excise Commissioner, in his remarks on outstill licenses in form XII, drew attention to the fact that the amount of spirit which an outstill should be permitted to produce should bear some sort of relation to the license-fee paid, it being borne in mind that the license-fee is partly in lieu of duty. The Commissioner of Excise, in his No. 137-16 E., dated 12th February 1886, directed that where purchasers from a distance were allowed to buy 6 to 12 bottles of country spirit at a time, they must be required to take out special passes.

5. In 1885 the Excise Commissioner asked the Deputy Commissioners, Rangoon Town, Bassein, Moulmein Town, Tavoy, Mergui and Akyab, in his No. 88-37 A., dated 13th May 1885 (copy put up), whether it would be practicable to establish central distilleries in these towns. The Deputy Commissioners one and all reported against the proposal. They said that Government central distilleries would kill the distilleries established to distil spirits on the European system at Rangoon, Moulmein, Toungoo and Bassein, that people would not go to central distilleries and would instead resort to illicit stills; and they held this opinion because they thought that the cost of transit would add greatly to the cost of liquor in outlying parts of their districts. They also urged that the central distillery establishment would very probably be corrupt, and the Deputy Commissioner, Bassein, pointed out that a central distillery was established in that town and proved to be a failure.

6. I do not myself consider that central distilleries would prove a failure as prophesied. I have seen them very successfully worked elsewhere, and though I would perhaps not establish them in Rangoon, Moulmein and Toungoo, where there are distilleries under sufficient supervision and control, I would establish them in other towns. Rules 51 to 54 of the Upper Burma Excise Rules contemplate the establishment of central distilleries The licenses for the current year have been disposed of; but Commissioners have been asked to consider in what towns central distilleries should be established [pargraph 1 (c) of Financial Commissioner's Circular No. 1 of 18th July 1888].

7. Illicit distillation exists to some extent in spite of all efforts to repress it side by side with the outstill system. It may increase if the central distillery system is introduced elsewhere than in places and tracts where the population is large and where adequate means exist for supervising and controlling the distillery arrangements. It is not, however, proposed to introduce it, except in places which appear to be adapted for it, and in any case I think it is worth trying.

No. 88-37 E., dated 13th May 1885.

From—F. S. COPLESTON, Esq., Commissioner of Excise, British Burma,

To—The Deputy Commissioners, Rangoon Town, Bassein, Moulmein Town, Tavoy, Mergui and Akyab Districts.

I have the honour to request that you will, after consideration, report for the information of the Chief Commissioner whether you think that it would be practicable or useful to establish a central distillery at the head-quarters of your district.

2. A central distillery is, as you are probably aware, an enclosure constructed and maintained by Government within which any person may, on payment of a nominal fee, put up a still and distil spirits, to be sold either by himself, if he has a country spirit shop, or to be sold to a licensed retail vendor. The area within which country spirits manufactured in the central distillery may alone be sold, and the number of shops sold by auction to be allowed within that area, are points to be determined by the Collectors in each case. The spirits pay a still-head duty before issue, generally considerably less than the duty levied on spirits manufactured after the European method or on imported spirits. A staff of Police or Excise Officers is maintained at the premises, and in some cases spirits issued pay a fixed duty per gallon irrespective of strength.

3. The experiment can hardly be said to have been fairly tried in this province, and circumstances have changed since the attempt to establish a few central distilleries was made. It has struck me that in some head-quarters towns where there are many Chinamen and natives of India there might now be sufficient demand for country spirits and sufficient competition among would-be manufacturers to make it worth while to repeat the experiment. There is no doubt that, where it is possible, the system by which every gallon of spirits pays duty to Government before it reaches the vendor's hands is better than the present outstill system. In the towns of Tavoy and Mergui several stills are allowed and there, at any rate, it would seem possible that, if the retail shops were not all sold to a monopolist, the purchasers of shops or the distillers might be brought to carry on their distilling in a central distillery.

No. 5—6 E., dated 12th January 1886.

From—F. S. COPLESTON Esq., Commissioner of Excise, British Burma,

To—The Deputy Commissioner.

I have the honour to request your attention to the following points in the Excise Rules which will govern the arrangements for 1886-87.

* * * * * * * *

Form XII.—Outstill license.—This license will be more used than it is at present. The attempt to induce people to drink distillery liquor has failed, probably because the price at which it can be sold is too high, and the liquor sold under these licenses has no doubt generally been illicitly distilled liquor, which, though sold perhaps at the same price per bottle, is stronger and yields the vendor a far higher profit. Something has been done in certain districts to check this illicit manufacture. It is impossible, however, to do more than temporarily check it unless, where the demand for cheap liquor is considerable, a licit supply is made available. The foreign liquor licenses will not in all cases affect this, the price of these liquors being high. It is, consequently, necessary in most districts to establish o tstills under the supervision and restrictions described in Rules 45 and 46. The outstill system is a fair one if the outturn of the still is controlled as much as is possible. In no case that I have yet seen, except perhaps at a district head-quarters, including Akyab, where the license fee is high, has a still of more than ten gallons been required, and even this is only worked as a rule four or five times a month, two boilings, or at most three, being done in the day. At certain seasons of the year distillation may be more frequent. In the rarest cases only should a still exceeding ten gallons be permitted and the working should be most carefully watched. The number of working days per month should also be limited with care. If a licensee is allowed to have a still of a large size, and is allowed to distil any quantity, irrespective of the fee he pays, and of the demand of the locality for liquor, he may endeavour to force a demand. The possibility of this should be prevented so far as may be by limiting the number of days per month on which distillation is permitted, so that he may be obliged, allowing three brews to the day, the outturn of which will generally be at least five gallons of saleable spirits 30° to 50° U. P., to work his still nearly every permitted day to satisfy the legitimate demand. The amount of spirit which the still should be permitted to produce should bear some sort of relation to the license fee paid, it being borne in mind that the license fee is partly in lieu of duty. Careful supervision will gradually make it possible to determine with fair accuracy in each case the relation which should subsist between permitted outturn and license fee. The demand will no doubt grow,—it is to be expected that it should. What is necessary is to endeavour to make the supply follow, and not excite the demand. At the same time the licensed outstiller must not be overweighted with restrictions, or the outstill will fail in one of its chief objects,—the repression of the illicit trade. Clause 3 of the license requires that notice of the intention to distil should be given to the officer in charge of the police station where the outstill is situated. It should be easy to see that the still is not worked more than the fixed number of days per mensem. It is perhaps needless to add that *dates* for distillation cannot be fixed in the license, as the time when the wash or wort will be ready for distillation is always more or less uncertain. An upset price should be fixed according to circumstances. Probably in the districts of the Pegu and Tharawaddy Divisions a sufficient upset price for an outstill would be ₹500. In smaller and poorer districts the upset price may be less than this.

Form XIII.—Subsidiary shops for the vend of outstill spirits. The object of this license is sufficiently indicated in Rule 47. Fishing stations existing for only a part of the year are examples of places where temporary licenses of this kind could be given within reasonable distance of an outstill.

* * * * *

3. Your proposed arrangements for 1886-87 should be submitted through the Commissioner in the Form XX immediately after receipt of this letter. The draft rules published as extra supplement of the official Gazette of 12th December 1885 and previous dates will be your guide in framing the statement. There are a few amendments in minor points to be made in the draft rules, but these will not affect your arrangements, and you should not await the publication of the rules before submitting your proposals, as I have to publish in the Gazette the proposed arrangements for the ensuing year before the end of this month. You will observe that the names of places at which licenses for the vend of any liquor, except tari and fermented liquor, are granted, have to be given as a foot-note to Statement Form XX.

No. 264-48 E., dated 15th April 1886.

From—The Commissioner of Excise and Stamps, Burma,

To—The Deputy Commissioners, Hanthawaddy, Prome, and Pegu.

I have the honour to request that you will direct the Chief Excise Officer of your district to watch the working of the outstills of your district most carefully throughout the year. He

should see that the restrictions placed on the size or number of days allowed for distillation are rigidly adhered to, as well as collect and record facts regarding the cost and materials of manufacture, rates of sale, class and number of people using the shop at different seasons of the year. These duties will not interfere with his duties as a preventive and detective officer and will probably assist him. Every excise officer should, when possible, communicate his arrival in a township to the Township Officer and should inform him of what he has been doing and intends to do. Township Officers should be encouraged as much as possible to take an interest in and accumulate information in excise matters, which, as they know, affect the well-being of the people in so vital a manner.

UPPER BURMA.

No. 206-15E., dated 18th July 1888.

From—F. W. R. FRYER, Esq., Financial Commissioner, Burma,

To—All Commissioners, Upper Burma.

I am directed to inform you that the Excise Act, XXII of 1881, as amended by Act VI of 1885, Act IX of 1885, section 2, and Act II of 1887, sections 5 and 6, will shortly be extended to the whole of Upper Burma, and that rules framed under the Act by the Chief Commissioner will be brought into force at the same time; and I desire to draw your attention to certain points which require explanation with regard to the working of the Act and the rules under it as follows :—

(*a*) The extension of the Excise Act and the prescription of rules under the Act is not to affect the conditions under which licenses have been sold for the present year. The Act and rules will enable the Government to protect the interests of the license-holders by punishing any infringements of their monopolies. Existing arrangements as regards the license issued will hold good during the current year.

(*b*) The licenses for the sale of fermented tari that have already been issued will not be interfered with. For the future no licenses for the sale of tari are to be sold without my sanction, which must be obtained beforehand. It is contemplated that the licensed vend of tari shall not be established in Upper Burma, except in townships where a real demand exists, which has given rise to a traffic which it is necessary to regulate. The prohibition against the sale of tari to Burmans is, you will remark, not retained in the rules. You will observe that by rule 63 licenses for the sale of fermented tari may be granted for single shops or for defined areas, but in the latter case the localities of the shops to be established within such areas shall be fixed before the license is put up for sale. The license-holders will only be allowed to sell tari in their shops. They are not to be permitted to sell outside the limits of their shops. It is not intended to forbid the free consumption of their own tari by the people in the agricultural districts. It is necessary only to regulate the sale of tari in towns. I wish to be informed whether under existing licenses the sale of tari is permitted in shops only and, if not, whether there is any prescribed area to the limits of which the sale of tari by license holders is restricted. For the present, Rule 64 may be held in abeyance. It is not necessary for persons wishing to sell tari to a licensed vendor of fermented tari to take out a license before he can legally do so, nor will Rule 65 need to be brought into operation.

(*c*) You should consider at what places central distilleries should be established. In the districts of Bhamo, Myadaung, the Ruby Mines and Mandalay, where the consumption of spirits distilled after the Native fashion is large, it will probably be found advantageous to establish central distilleries. There may be other places, such as Myingyan, Pakokku and Monywa, where central distilleries would answer. You should decide in what places to establish sadr distilleries and submit your proposals on the subject.

(*d*) It is contemplated that the manufacture and sale of intoxicating spirits shall be restricted to places where there is a considerable demand by a foreign or non-Burman population. You should, before the close of the period for which the excise licenses of your division have been sold, scrutinize the list of localities in which shops have been allowed, and consider whether there is a sufficient foreign demand for intoxicating liquor to justify the existence of shops in each locality. Licenses should not be renewed in places which do not fulfil the necessary conditions.

(*e*) The rules now to be published under the Excise Act may require alteration. I shall be obliged if you will inform me, by the 15th January 1889, whether you think that any alterations of the rules are required. You will have had time to watch the working of the rules by the date fixed, and should any revision of the rules be considered necessary, they should be revised before the commencement of the next financial year.

2. With this letter I send 50 copies of the Excise Act and the rules under it in English and 100 copies in Burmese. Copies of the Act and rules should be distributed to all Revenue and Excise officers, and to all licensed manufacturers and vendors of intoxicating liquors.

COORG.

No. 1701—4056-E-2, dated 21st September 1888.

From—The Secretary to the Chief Commissioner of Coorg,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of letter No. 4394, dated the 11th August 1888, from your office, and to forward copy of letter* from the Commissioner of Coorg on the excise system in force in Coorg, together with a copy of the rules issued by the Chief Commissioner under the Excise Act, XXII of 1881.

* No. 376—235, dated the 13th September 1888.

Notification No. 9, dated the 19th May 1882, with additions up to date.

No. 376—235, dated 13th September 1888.

From—COLONEL T G CLARKE, Commissioner of Coorg,

To—The Secretary to the Chief Commissioner of Coorg.

I have the honour to acknowledge the receipt of your endorsement No. 1569—4056 of 27th August last, giving cover to copy of letter No. 4394, dated 11th idem, from the Secretary to Government of India (Finance and Commerce), forwarding an extract from the despatch from the Secretary of State, describing the principles to be observed in the administration of the Department of Excise Revenue, and requesting to be furnished with copies of the excise rules and circulars regulating the conditions under which outstills can be established.

2. I may simply state in reply that the "outstill" system does not exist in Coorg, in either of the several forms described in paragraph 3 of the letter under reference. The arrangement in force here, and which was introduced so far back as in 1866, is the "central distillery system." There is a single distillery where the liquor is manufactured under contract and all liquor passed out pays the still-head duty at a fixed rate. The contractor guarantees to Government a fixed minimum revenue, and all revenue derived from the duty in excess of such guaranteed amount is credited to the State. The profits of the contractor consist in the difference between the still-head duty of R3-2-5 per gallon and the rate at which he sells to the retail vendors, *viz.*, R4-8 per gallon, *less* the cost of manufacture, which is estimated at 14 annas per gallon.

3. The abkari contractor has no direct means of pushing the sale of liquor in the province, for, with the exception of a shop which he is allowed to hold on the usual terms of license, at each of the three principal towns, he has no concern with its retail sale. By this arrangement the Government is able to make modifications, as may be found needful, in the number of retail shops, at the close of each period of contract, which has been usually three years, and this power has been freely exercised of late years. Between 1884-85 and the present year, when a fresh lease was granted, the number of shops has been reduced from 82 to 46. The Commissioner has power further to raise or lower the license fees according as the demand is found to increase or diminish at any time during the currency of the contract.

4. The rules contained in Chief Commissioner's Notification No. 9, dated 19th May 1882, and issued under sections 8, 11, 12, 20 and 55 of the Excise Act, XXII of 1881, have no reference to outstills, which, as I have said, do not exist in Coorg; and I conclude that the instructions of the Government of India in paragraph 5 of their letter do not relate to them.

MADRAS.

No. 749, dated 31st October 1888.

From—C. A. GALTON, Esq., Acting Secretary to the Government of Madras, Revenue Dept.,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

With reference to Mr. Under Secretary Shirres' letter of the 11th August last, No. 4394, I am directed to forward, for the information of His Excellency the Governor General in Council, the accompanying copy of the Proceedings* of this Government, embodying the Resolution of the Board of Revenue furnishing the information asked for regarding the working of the outstill system in this Presidency.

* Dated 31st October 1888, No. 748.

2. It will be observed from the Board's Proceedings that the outstill system in force here is of the kind described in clause (*a*) of your letter under reply, and is retained temporarily in those tracts of country in which, owing to the consumption of toddy-spirit and the universal prevalence of the practice of distillation of spirit from toddy which is too bulky to be conveyed to a distance for distribution, concentration of manufacture in central distilleries is not at once practicable without giving a stimulus to illicit distillation. Even in these tracts steps have been taken to reduce the number of stills in order to pave the way for the eventual concentration of manufacture in central distilleries and the introduction of a system of levying a duty of excise on spirits issued therefrom for consumption. The duty on toddy-spirit taken by way of tree-tax, which is referred to by the Board of Revenue, cannot ever be brought up to equality with the excise duty levied on spirit made from other materials, and must be supplemented by a further duty taken by way of excise on the quantity issued. Meanwhile undue extension

of sales by contractors under the farming system is to some extent prevented by the checks referred to in paragraph 3 of the Board's Proceedings.

3. I am to enclose copies of the excise rules, circulars, and forms of licenses asked for in paragraph 5 of your letter.

RESOLUTION.—The Board beg to submit the report called for in the letter from the Government of India, dated 11th August 1888, No. 4394, Department of Finance and Commerce.

2. The central distillery system, or as it is called here the "excise system," is in force throughout the greater portion of the Madras Presidency. The only tracts in which the "outstill system" is in force are those noted in the margin, and the only form of it, which is in operation, is that described in clause (*a*) of paragraph 3 of the Government of India letter. The system is retained in the tracts named above, because weak spirits (of the strength of about 60° under London proof) distilled from toddy are usually consumed in them. As the manufacture of spirits from toddy is an extremely simple process and toddy is very plentiful, concentration of manufacture is difficult, unless a very large establishment be employed. However, an attempt is being made to bring the liquor traffic in some of these tracts under control by the levy of a tax on each tree tapped for toddy, and, if it proves successful, the plan will gradually be extended to the whole of the tracts now under the farming system. The number of trees tapped, the average yield of toddy for each tree, and the average quantity of spirit produced from a given quantity of toddy being known, the quantity of spirit consumed and the excise duty indirectly levied upon it in the shape of a tree-tax can at once be calculated, and the Government are in a position to control the consumption and to regulate the duty from time to time by an adjustment of the tree-tax.

	Area Sq. Miles.	Population in 1881.
The Godavari district	5,550	1,714,957
The Coast taluks of the Kistna district (except the town of Masulipatam) and the Nuzvid and Vissannapet Divisions	3,635	755,301
The Cumbum and Markapur taluks of the Kurnool district	2,154	193,899
Five out of ten taluks in the Malabar district	2,703	1,275,084
Four out of five taluks in the South Canara district	3,282	706,793
TOTAL	17,324	4,676,034
Rest of Presidency	122,574	26,192,470

3. It is true that under a purely farming system "it is the interest and in the power of the distiller to make as much spirit and to push the sale thereof by cheapening liquor as far as he possibly can." But, as that system is worked in Madras, the danger is to a great extent guarded against (*a*) by prescribing a minimum price below which liquor may not be sold; (*b*) by permitting sales to be held only in places licensed by the Collector and by restricting the number of such places as far as possible; (*c*) by requiring liquor to be sold only at certain specified strengths; and (*d*) by reducing the number of stills in each farm to the lowest possible limit.

4. With reference to paragraph 2 of the letter under reply, the Board have merely to remark that in this Presidency the policy is to reduce consumption as nearly as possible to the point at which the people are likely to be driven to illicit distillation and smuggling. There is no doubt that they will have their liquor, and it is far better that it should be supplied under Government control than that they should be driven to distilling without any restrictions for themselves.

5. As directed in the penultimate paragraph of the letter, a set* of excise rules and circulars and of the forms of licenses is enclosed. Such of the rules, conditions, &c., as bear on the questions raised have been marked with red ink. In some cases, where the forms of licenses themselves are not available, the notifications relating to the sale of the farms, &c., which embody the conditions of the license, have been forwarded.

* As per list attached.

ASSAM.

No. 3335, dated 13th November 1888.

From—F. C. DAUKES, Esq., Offg. Secretary to the Chief Commissioner of Assam,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge the receipt of your letter No. 4394, dated the 11th August 1888, requesting to be informed of the precise nature of the outstill system in force in Assam, and to be furnished with copies of the excise rules and circulars regulating the conditions under which outstills can be established.

2. In reply I am to forward copies of the letters noted on the margin from the Officiating Commissioner of the Assam Valley Districts and the Commissioner of Excise, Assam, which furnish the requisite information on the subject. I am, however, to point out that both Mr. Lyall and Mr. Williams seem to the Chief Commissioner to misapprehend the classification of systems set forth in paragraph 3 of your letter, in so far as they speak of the system now in force in Assam as resembling the first (or "pure farming system") rather than the second (or "contract outstill system") of the systems mentioned in that paragraph.

Letter No. 5012, dated 19th October 1888, from Commissioner, Assam Valley Districts.
Letter No. 1151, dated the 17th September 1888, from Commissioner of Excise, Assam.

Mr. Fitzpatrick understands that by the "pure farming system" the Government of India means the system which was usually spoken of as such at the time of the correspondence with the Colonial Temperance Congress, *viz.*, the system commonly in vogue under the Native Administrations which preceded the British Government in certain parts of India, which system was usually continued by the British Government for some time until other and more satisfactory arrangements could be made. Under this system, a farmer was given the monopoly of manufacture and vend over a large extent of country with permission to establish as many stills and to open as many shops as he pleased, and wherever he pleased. The system at present in force in Assam, on the contrary, strictly limits the number of shops and fixes their situation. Moreover, as it limits each licensee to one still, which in practice does not exceed a certain size, and which he is only allowed to work within certain hours, it falls rather within what the Chief Commissioner understands to be meant by the contract outstill class of systems, and it is certainly not correct to say that the quantity of liquor turned out under it is "practically unrestricted." Doubtless, it is not a contract outstill system of the best kind, and doubtless also a stricter enforcement of existing restrictions and the imposition of further restrictions would be desirable. The Chief Commissioner's attention is at this moment being directed to the subject; but it has to be borne in mind that the difficulties in Assam are, as pointed out by Mr. Lyall, extraordinarily great and Mr. Fitzpatrick can only assure the Governor General in Council that he will do the best he can do to improve the system without increasing the temptation to manufacture illicit spirit which in this Province involves a far greater danger to the cause of temperance than any excise system, however imperfect.

3. Copies of the Excise Rules and Circulars mentioned in the reports now forwarded are enclosed.

No. 5012, dated 19th October 1888.

From—C. J. LYALL, Esq., C.I.E., Offg. Commissioner of the Assam Valley Districts,

To—The Secretary to the Chief Commissioner of Assam.

In reply to your letter No. 2605, dated the 1st September 1888, on the subject of the administration of the excise revenue, I have the honour to submit the following report.

2. (*1*) *The extent to which the systems specified in paragraph 3 of the Government of India's letter No. 4394, dated the 11th August 1888, are employed in Assam.*—The system followed in the districts of my division is, in regard to country liquor (to which alone the enquiry appears to relate), not precisely identical with any of those specified in the paragraph referred to, but it resembles more closely the "pure farming system" described under head (*a*) than either of the other two. It differs from the pure farming system, in that no "definite tract of country" is allotted to each shop or still, in that each shop is sold separately by auction annually, and in that the license specifies certain limits of capacity for the still to be used, and the hours within which distillation is to be carried on. The Collector selects the locality of the shop and issues a license for it in the form which will be found in the Board's Rules, Volume I, page 386 (Chapter XV, Appendix A, Form 25). The license is sold annually by auction to the highest bidder. The sites of the shops (stills) are selected according to the local demand, and the site of each shop is supposed to be so chosen that its produce will not compete injuriously with that of any other neighbouring shop; but, as already stated, no definite area is laid down within which only the produce of the still is to be sold. The notice of sale of country spirit shops is that prescribed by the Chief Commissioner's Circular No. 13, dated the 27th February 1884; the most important clause in it, so far as the present enquiry is concerned, is the first, which restricts the holder of the license to the site named or to a radius of 100 yards from it. The expediency of giving somewhat greater latitude to this clause is now under consideration.

3. The license, it will be observed, requires the holder (Clause II) to "work only one still, which shall not contain more than 10 gallons, or 60 quart bottles." This has been interpreted in the correspondence noted in the margin as meaning that the still shall not be capable of turning out more than the quantity specified at one distillation. He must not work his still before sunrise or after sunset, and he must not keep his shop open after certain specified hours. In the absence of any local establishment for watching the enforcement of these clauses, they are not strictly enforced; but enquiries made by my predecessor showed that no still could be found in this division capable of distilling more than 4 gallons at one distillation. As, however, there is no limit to the number of distillations, and as many as three may take place with the same still in the day, the quantity of liquor turned out is practically unrestricted.

To Secretary to Chief Commissioner, No. 608, dated 14th February 1885.
From Secretary to Chief Commissioner, No. 710, dated 6th March 1885.

4. (*2*) *The reason why such system is preferred to the more perfect system of the central distillery.*—The spirit-drinking population of this Province consists of two great classes: first, the non-Aryan races, such as the Meches, Rabhas, Kacharis, Lalungs, Mikirs and Miris, who comprise about one half of the population, and all of whom have for ages been accustomed to brew and distil fermented and distilled liquor for their own use; and, secondly, the imported immigrant population, a large portion of which, consisting of Kolarians and Dravidians from Chota Nagpur and Sonthalia, is also accustomed to brew and distil for itself, while of the remainder the majority is drawn from the lower labouring and agricultural castes of Western Bengal, Orissa, and Behar, and is much addicted to liquor. Add to this that the Assam Valley is skirted along its southern boundary by races (the Garos, Khasis, Kacharis, and Nagas) among whom no restrictions on the manufacture of liquor are, or at present can

be, enforced, and that importation of spirits and fermented liquor into the plains districts from the hills is common.

The population of the division is exceedingly sparse, and communications are very difficult. For several months in the year the floods cut off large tracts from all intercourse with their neighbours, except by boat. The size of our districts is enormous, and in many cases the district and sub-divisional head-quarters are not so situated as to command the areas of which they are the administrative centres.

5. Under these circumstances, it will be readily understood that the central distillery system is not practicable. We have few or no convenient points at which liquor could be manufactured under supervision and passed out, after paying full duty, so as to supply the demand in the district; difficulties of carriage would alone be an insuperable obstacle, while the great facilities which exist for illicit manufacture in the habits of the people, in their familiarity with the process, in the abundance of the raw material, rice, and in the remoteness of large areas from all possibility of supervision, would make extensive smuggling a certainty. These are the conditions which have everywhere, I believe, throughout India, been recognised as incompatible with the maintenance of the sadr distillery system, and in Assam they exist in their most aggravated form. The outstill system, which locates in the midst of a liquor-drinking population, a license holder upon whom a monopoly of manufacture and vend has been conferred, and who is therefore prompted by self-interest to raise the price of his liquor to as high a figure as it will bear, and to bring to light any infringement of his monopoly, is the only method which has yet been devised for controlling the consumption of liquor under such conditions. The reason why in Assam the first of the three forms of the outstill system, and not the second or the third, has been adopted, is the same as the reason why the outstill, and not the central distillery, system has been adopted, *viz.*, the impossibility, under the conditions of the country, of exercising that supervision which the second and third forms of the outstill system require. We cannot enforce a system of accurate accounts of production, which would be required to work the second system, because the distillers are illiterate, and our police establishment too scattered and weak to watch the outturn of stills The present rules require accounts to be kept of liquor made and sold; and such accounts are kept, but they are universally admitted to be wholly untrustworthy, and we have no means of making them more accurate. Still less could we carry out the third system, possessing no mufassal excise establishments, nor if we had them would it be possible to get the work properly supervised and controlled in the remote situations where our country spirit shops are placed. We are therefore thrown back upon the first system, where the adjustment of quantity produced and price charged is left to the ordinary laws of demand and supply, and the monopolist makes the best he can of his monopoly without destroying its value by encouraging illicit distillation.

6. (3) *How far the extracts given in paragraphs 1 and 2 of the Circular correctly describe the effect of the arrangements made for regulating the manufacture and supply of liquor from the outstills.*—The extract in paragraph 1 of the circular does not apply to this Province. The excise reports for the last few years will show that there is no ground for holding that the number of licensed outstills and liquor shops has been unduly increased in the districts of my division. The extract in paragraph 2, as will be seen from what is said above, correctly describes the system which exists in Assam. No attempt is made, save by the establishment of a monopoly and by bringing into play the self-interest of the monopolist, to restrict the local demand. But in this Province we have, I think, sufficient evidence that the outstill system does exercise some influence in restricting the demand where it is in force. We have in the hill districts areas where no restrictions whatever (except in the neighbourhood of Shillong) are imposed and it is certainly a fact that there is much more drunkenness in the Garo and Khasi Hills, where liquor is free to all who chose to make it, and exceedingly cheap, than in the plains, where the price is kept up by the monopoly.

7. (4) *How far the arrangements are such that more than a limited quantity of liquor cannot be produced at each outstill, and that the price of outstill liquor cannot be unduly reduced.*—From what has already been said above, it will be seen that—

(1) Each license authorizes only one still per shop.

(2) The still must not be capable of turning out more than 10 gallons of liquor at one distillation.

(3) The still must not be worked between sunset and sunrise.

As already stated, no still yet discovered in my division is actually capable of producing more than 4 gallons at one distillation. In Kamrup, one still is allowed to supply more than one shop when both shops are held by the same licensee. Elsewhere each shop has a separate still. There is no check on the number of times a day a still is used, but as a distillation seldom takes less than four hours, three distillations a day, or at the most four, are the maximum possible. Where the still is small, the distillation takes a shorter time and can be repeated oftener; but no reports received in this office show more than four distillations, and three is the usual maximum. The third condition is believed to be generally observed, but in the absence of preventive establishments, it cannot be said for certain whether it is strictly maintained.

8. The price of the liquor is kept up by the monopoly price charged for the shop, the upset price at the annual auction in February being the average for the preceding three years, and by the judicious selection of sites, so that each shop may have a sufficient area reserved for its own produce. The statistics* gathered during the last two years show that the price of the

* *Vide* Excise Report for 1887-88, paragraph 23.

strongest liquor manufactured, known as *phúl*, is nowhere less than R1 a bottle in this division. The weaker sort, called *Bangala*, sells generally at 8 annas a bottle, but the price varies between 6 annas and 12 annas. It nowhere approaches the cheapness which has been attained, according to the Report of the Excise Commission, in Bengal.

9. The Excise laws in force in my division are the Bengal Excise Acts, VII of 1878 (B.C.), IV of 1881 (B.C.), and I of 1883 (B.C.). The Board's Rules (Chapter XV, sections II, III, and XII) are generally in force in Assam, and contain the form of outstill license already referred to in paragraph 2 above. By Notification No. 1, dated 3rd January 1884, the Chief Commissioner fixed the limit of retail sale of country spirits, under section 4, Act I (B.C.) of 1883, at 6 quart bottles. The form of notice of sale of shops was prescribed by the Chief Commissioner's Circular No. 13, dated the 27th February 1884. The following Circulars may also be referred to :—

Excise Commissioner's Circular No. 3E. of 1877 and paragraph 11 of the Chief Commissioner's Resolution on the Excise Administration Report, Assam, 1882-83.
Excise Commissioner's Circular No. 2E. of 1879.
" " " " 8E. of 1879.
" " " " 16E. of 1879.
" " " " 11E. of 1880.
Chief Commissioner's " " 12 of 1883.

10 With reference to your 5th paragraph, I have the honour to observe that in paragraph 10 of your letter No. 39, dated the 6th January 1888, you asked Mr. Johnson to make suggestions for amendments in the present outstill system before the close of the current financial year. When recently at Sibsagar (to the Deputy Commissioner of which district alone your letter was communicated), I enquired if Mr. Knox Wight was prepared to make any suggestions on the subject. He said he intended to report next cold weather, and was not then ready with any proposals. Mr. Johnson did not leave any memorandum on this subject when he went on furlough; but I find that he was in correspondence with the Deputy Commissioners of this division regarding the proposals mentioned in paragraph 2 of your Circular No. 8 of the 22nd February 1887, *viz.*, the advisability of selling country liquor shops for a period of three years instead of one, and of putting restrictions on the amount of liquor to be manufactured at each outstill, and that he had already addressed the Commissioner of Excise on the subject. Mr. Johnson himself was opposed to the first of these proposals, as were also Mr. A. C. Campbell and Mr. McCabe. On the other hand, Mr. Driberg thought that triennial licenses might possibly be increasing the stability of the trade, improve our revenue; Mr. Knox Wight was doubtful of the result, but recommended the trial of the experiment; Captain Gray thought that the triennial system would be a success financially; and Mr. McLeod also recommended a trial of the system in Nowgong.

In regard to the second proposal, all the Deputy Commissioners without exception were opposed to it, thinking the enforcement of any limit on outturn impracticable. Mr. Johnson's own opinion on the subject was conveyed in his letter No. 1977, dated the 30th April 1887. He did not see his way to proposing a limit upon manufacture in the present state of our knowledge of the subject.

11. So far as I am able to form any opinion upon the matter from such opportunities as I have had of discussing it with Deputy Commissioners, I think that it would be advisable to try the triennial system of licenses as an experiment in one sub-division, say, Golaghat, that we may see how it works. I am not prepared to suggest any limit to the capacity of outstill.

No. 1151, dated 17th September 1888.

From—H. C. WILLIAMS, Esq., Commissioner of Excise, Assam,

To—The Secretary to the Chief Commissioner of Assam.

I have the honour to acknowledge the receipt of your No. 2606 of the 1st September 1888, forwarding copies of communications from the Government of India regarding the principles to be observed in the administration of excise revenue, and in reply to it to report as follows

2. The system under which the right to sell country spirits in this Province is sold is that in January of each year lists of country spirit shops to be put up to auction in each district for the following official year are made up by the Deputy Commissioner, and submitted to the Commissioner for approval. When they are approved of, the shops are in February put up to auction, the average of the three previous years being taken as the upset price. Two months' fees are deposited at the time of sale. This system more nearly resembles the pure farming system as described in paragraph 3 (*a*) of the Government of India's letter No. 4394 than either of the other two systems; but it differs from it in this respect, that hitherto the purchaser has been bound to keep his shop either on the site fixed by Government, or on a site within a distance of 100 yards of it. This latter rule has not, however, been strictly adhered to, and under recent orders of the Chief Commissioner, each Deputy Commissioner will in future fix the limit from the former site within which a purchaser may be able to settle his shop. Each shop is, moreover, allowed to have only one still, with this exception, that where a shopkeeper owns more than one shop he is at liberty to work in one place as many stills as he has shops. The system of payment also differs from a pure farming system, as in the latter the amount to be paid is generally a lump sum for the year, while here monthly fees are taken

and a shop can be resigned on fifteen days' notice being given and paying a sum equal to the fee for fifteen days in addition to the forfeiture of the two months' fee levied in advance. When a license is surrendered after the 1st of the month, the fee for the whole of the month in which the notice of surrender is given by the licensee, as also the fifteen days' penalty fee is levied. No further control over the quantity of spirit manufactured is possible with the present establishment; but under condition II of the license no shopkeeper is permitted to manufacture at night.

3. This system is the best that can be devised for a backward and thinly-populated country like Assam, though, as I have pointed out in a Note on the Bengal Excise Commissioner's Report submitted on the 6th June, it is capable of some improvements; but, unless the Government of India is prepared to incur some expense, it is impossible without any establishment to do much in the way of improvement. It is a system which has been the outcome of all other systems. Originally when Assam was a part of Bengal, sadr distilleries existed in Sylhet and Cachar; but they did not work well, owing to the population being scattered, and to the want of supervision, and were abolished in 1876 and 1878. Subsequently in Sylhet, Kamrup, Goalpara, and Lakhimpur, a farming system was tried; but that, too, was given up finally in Sylhet from 1885-86, and in other districts from previous dates. The central distillery system, though admirably adapted for large towns with a thick population, and with means of checking the outturn of liquor, would be quite out of place in a province where there is not one really large town, and where our power of checking the amount of liquor manufactured is almost *nil*.

4. With regard to the remarks in paragraphs 1 and 2 of the Government of India's letter, the only limit there is to the cheapening of liquor is keeping the country spirit shops at a reasonable distance from one another, so as to prevent too keen competition in their retail sales, and their being thus compelled to lower the price of liquor so as to ruin another shop, and to keen competition at the time of auction, so as to prevent any shop being sold at under its fair price. Hitherto, the price of country spirit in the Province has generally been 8 annas a bottle, but it is gradually becoming lower, and in Sylhet in the last year, it has fallen as low as 2 annas. This is undoubtedly due to more rice being used in its manufacture than formerly. As long as it was confined to *mowha* and *gur*, no one could manufacture, much less sell, at that price. As regards fixing a minimum price, the Deputy Commissioners who have been consulted are averse to it, but if the price continues to decrease, it will be a question whether the experiment must not be tried in the two districts of the Surma Valley. In this Province the duty is certainly not levied on a strict calculation of the number of gallons which the still can produce, as our information on that subject is most meagre, and the stills differ enormously in size. Although the shopkeepers are supposed to keep accounts of their sales, they, too, are utterly untrustworthy, and, as already stated, the only thing that officers have to guide them in deciding whether the prices bid are fair or not, is the average price obtained in the previous three years. Practically, there is no limit to the quantity of liquor which may be produced at an outstill, as the check against its being worked at night is very small; but, assuming that this is not done thus, the limit of outturn is the amount that may be distilled in three or possibly four distillations per diem.

5. As regards the concluding part of paragraph 2 of the Government of India's letter, I would point out that in this Province, as pointed out in paragraph 2 of my No. 400E. of 30th November 1886, on the subject of the excise system in British India, we are not guilty of the charge of encouraging intemperance, and that if all our country spirit shops were closed, there would be probably almost as much liquor consumed as while they exist, as the principal consumers, the Chota Nagpur coolies, have been accustomed to it from their earliest days, and, were they not able to purchase it, would certainly make it for themselves.

6. A list of excise rules and circulars as asked for in paragraph 3 of your letter is submitted herewith. The license used in all districts save the Khasi Hills is that printed at page 151 of the Excise Manual. As regards the Khasi Hills, where, however, shops are only four in number and the sales are very small, a special form of license is in force, a copy of which is appended.

BOMBAY.

No. 7871, dated 26th November 1888.

From—J. NUGENT, Esq., Chief Secretary to the Government of Bombay,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of Mr. Officiating Under Secretary Shirres letter No. 4394 ($\frac{\text{Separate Revenue}}{\text{Excise}}$), dated 11th August 1888, calling for information as to the extent to which the outstill system prevails in this Presidency, and the reasons for which it is preferred to the central distillery system, as well as for copies of the excise rules and circulars issued by this Government.

2. In reply I am directed to forward herewith copies of the reports noted in the margin received from the Commissioner in Sind and the Commissioner of Customs, Salt, Opium and Abkari, which furnish the information required by the Government of India. It will be seen from these reports that the outstill system is in force only in two talukas of the Panch Mahals, in the Ratnagiri

(1) Memorandum from the Commissioner in Sind, No. 3339, dated 21st September 1888, with accompaniments.

(2) Letter from the Commissioner of Customs, Salt, Opium and Abkari, No. 6800, dated 6th November 1888, with accompaniments.

district, and in a portion of the Kanara district, and is allowed to continue in these tracts as local conditions do not permit of the introduction therein of the central distillery system.

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No. 3339, dated 21st September 1888.

Memorandum by C. B. PRITCHARD, Esq., Commissioner in Sind.

With reference to Government endorsement No. 6098, dated 8th September 1888, calling for a report as to the extent to which the—

(*a*) outstill system,
(*b*) pure farming system, and
(*c*) contract outstill system,

are employed in Sind, and the reasons for which in each case they are preferred to the more perfect system of the central distillery, and requesting to be furnished with copies of the rules, circulars and license forms, the Commissioner in Sind has the honour to state that the Abkari Revenue in Sind was managed on the pure farming system up to 1st August 1887. The objections to the continuance of this system were explained in this office No. 2718, dated 7th June 1887 (copy attached for easy reference), and Government were pleased to accord their sanction (*vide* copy of Government Resolution No. 3868, dated 27th June 1887, attached) to the introduction of the central distillery system from the 1st August 1887. This system is still in force, but from the 1st August 1888 all liquor farms have been discontinued in Sind, and the whole province is now supplied by separate licensed dealers, who obtain their liquor on payment of still-head duty at a fixed rate from the central distillery at Kotri and from other similar distilleries in other parts of India.

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No. 6800, dated 6th November 1888.

From—A. C. TREVOR, Esq., Acting Commissioner of Customs, Salt, Opium, and Abkari, Bombay,
To—The Chief Secretary to the Government of Bombay.

I have the honour to submit the report called for in Government Memorandum No. 6098. of the 8th September, on the subject of the outstill systems in force in this Presidency.

2. The only districts in this Presidency in which the outstill system is still maintained are the following:—

(1) The talukas of Dohad and Jhalod in the district of the Panch Mahals: area about 600 square miles; population about 100,500.

(2) The district of Ratnagiri: area about 3,922 square miles; population about 997,000.

(3) The district of Kanara, with the exception of the Haliyal taluka, including Supa Peta: area below Ghauts, about 1,324 square miles; above Ghauts, about 1,607: population below Ghauts, about 226,300; above Ghauts, about 134,372.

3. That it has not been superseded in these districts also by the more perfect system of the central distillery is mainly, of course, the result of unfavourable local conditions. The central distillery and still-head duty system can, as Government are aware, be worked to advantage only in localities where licit manufacture can be concentrated, and illicit manufacture or importation controlled with reasonable facility. Of the three districts named—

(1) The Panch Mahals is one of the most backward in the Presidency. It is situated on the frontier much mixed with and surrounded by Native territory. The people are poor as a rule, and most of them belong to forest or migratory tribes. The mowra flowers, from which the spirit consumed in the district is distilled, are almost everywhere to be had for the gathering; and the rugged and hilly nature of the country, broken by water-courses and covered in many places by extensive jungles, affords special facilities for illicit distillation to a population accustomed to resort to it.

In spite of these drawbacks, the central distillery system was introduced from the 1st August 1886 into the main and more settled portion of the district adjoining the Kaira Collectorate, partly in consequence of complaints of mismanagement on the part of the outstill farmers, and partly because it was found that the introduction of cheap spirit, for which the outstill system afforded facilities, was injuring the Kaira Abkari Revenue.

The outlying block consisting of the Dohad and Jhalod talukas was excluded because it is surrounded on all sides by foreign territory in which the outstill system prevails, and the population consists almost entirely of Bhills who have been allowed for several years past to manufacture spirit for themselves on certain religious and festive occasions, and it would not be expedient to interfere too abruptly with this privilege, which is valued on superstitious grounds.

(2) In the district of Ratnagiri and the sea coast talukas of Kanara (those situated above the Ghauts, other than Halial and Supa, will be referred to separately) the only spirit used is toddy spirit. Toddy-producing trees are scattered everywhere, and are found in large groves every few miles along the coast. The country is rugged and hilly, broken by water-courses and rivers. Illicit manufacture is easy, and communication, except by sea, difficult. Toddy juice cannot, like mowra flowers, be collected and transported from long distance, and both the concentration of manufacture at one or two central distilleries and the subsequent distribution of the spirit over the localities to be served from them would be costly and inconvenient.

The question is complicated, besides, by our relations with the Portuguese Government, which is bound by Article XIII of the Treaty to assimilate its Abkari arrangements in Goa to those of the adjoining British districts, to those, that is, of the Ratnagiri district generally, and the Malwan and Vengorla talukas in particular on the north, and the sea coast talukas of Kanara on the south. This undertaking is to be interpreted, according to the principle laid down in the Government of India's letter No. 689 of 26th April 1882, as—

"Coupled with an obligation on our part to consider as a whole the circumstances of the territories affected not to insist upon alterations of rates which are sudden, excessive, and of questionable expediency, and to condone.....a certain inferiority in Portuguese to British rates for a time at least and as long as the Portuguese Government are making reasonable efforts towards assimilation."

Under existing arrangements a revenue is derived from raw toddy in the shape of a tree-tax of R4 on each cocoanut and brab, and R2 on each date tree in Goa territory and in the sea coast talukas of Kanara to the south, and the Malwan and Vengorla talukas of Ratnagiri which adjoin the Goa frontier to the north, and a duty on the spirit made from toddy is recovered in the shape of proceeds of the outstill farms and shop fees in Ratnagiri and Kanara, and of license fees for the privilege of manufature and sale in Goa territory. The Portuguese Government has raised its tree-tax rates considerably since the beginning of the treaty to suit ours. Its system is in reasonable accord with ours, and so radical a change as the imposition of a separate still-head duty on toddy spirit cannot be introduced in the talukas above named until Government is prepared to demand the introduction of a similar reform in Goa territory.

In the northern talukas of Ratnagiri which are some distance from the Goa frontier, the tree-tax rates are R5 and R2-8 instead of R4 and R2 for cocoa and brab and for date trees respectively, and, so far as Goa is concerned, there would be no objection to the introduction of independent reforms, but the difficulties as to concentration of manufacture and distribution of spirit from the distilleries above referred to remain, and there are obvious objections to the maintenance of two separate systems involving the collection of duties at widely different rates in localities adjoining each other and subject to the same local conditions.

(3) The above ghaut talukas of the Kanara district in which the outstill system is still maintained are Yellapur, Sirsi, and Sidapur. The country is hilly and covered with jungle, and two of the three talukas border on the Mysore territory. These difficulties have hitherto stood in the way of any special steps for the reform of the Abkari system in the talukas named. The central distillery system was introduced from 1st August 1883 into Halial and Supa for the protection of the Abkari revenue of the Belgaum district, to which these talukas are adjacent. From the 1st August 1884 it was introduced into the Dharwar Collectorate which adjoins Yellapur, and this has raised the question of introducing it into that taluka also. The Collector's proposals on the subject were invited, but the scheme had not been matured before the outstill farms were sold last July. In all probability, however, the present system will be abolished from the 1st August next in Yellapur, and perhaps also in Sirsi and Sidapur.

4. The conditions under which the farms are given in the districts where the outstill system is still maintained are different in different localities, but it is not quite easy to refer them decisively in any case to any one of the three classes of outstill systems described in paragraph 3 of the Government of India's letter. I append copies of the licenses issued to the farmers in—

(1) Dohad and Jhalod.
(2) Ratnagiri.
(3) The Sea Coast Talukas of Kanara.
(4) The above ghaut talukas in Kanara respectively.

5. From the first it will be seen that in Dohad and Jhalod the farmer guarantees to pay a certain amount of revenue in respect of a defined tract, and that no *direct* control over the quantity to be manufactured is exercised. On the other hand, the number of stills to be worked, their capacity and the hours of working are all fixed. The farmer is required to furnish a return of the quantities distilled and sold, and the strength of the spirit manufactured and the correctness of the returns furnished are subject to test and check by Government officers. Of the three classes of systems indicated by the Government of India, that described as the "contract outstill system" is the one to which the arrangements above described most nearly correspond, though they partake to some extent of the characteristics of all three.

6. The Ratnagiri license (No. 2) gives the farmer the monopoly of the manufacture and sale of toddy spirit, and of the sale of raw toddy at shops, as distinguished from sales at the tree foot, in a certain specified tract. The number and capacity of the stills and the number and positions of the shops, at all of which both spirit and raw toddy must be kept on sale, are limited, and the stills are worked within certain fixed hours under direct Government supervision. A duty at a fixed rate per tree is levied on all trees tapped, whether for distillation or for supply of raw toddy, and the farmer pays besides a lump sum, the amount of which is fixed by competition, and which may be taken as representing the additional duty on the spirit and the license fees for the shops.

7. The conditions of the outstill farms in the coast districts of Kanara (license form No. 3) are similar, except that the capacity of the stills is not fixed, and that the farmer is bound to tap not less than a certain fixed number of trees to ensure that the supply of raw toddy kept at the shops shall be sufficient to meet the wants of the public, as it was found that licenses for sale at the tree foot were not taken up in Kanara with the same freedom as in Ratnagiri. The systems described in this and the foregoing paragraph approach most nearly to the "regulated outstill system" of the Government of India's classification.

8. In the above ghaut talukas of Kanara (license form No. 4) the spirit is chiefly made from molasses. The distilleries are fixed and are worked under Government supervision within certain specified hours, but the number and capacity of the stills is not limited. The farmer buys the monopoly of manufacture and sale in a certain tract for an amount fixed by competition, and the arrangement practically corresponds to the "pure farming system" described by the Government of India.

9. In connection with these arrangements the Government of India particularly desires to know how far they are such that more than a limited quantity of liquor cannot be produced at each outstill, and that the price of outstill liquor cannot be unduly reduced.

10. From the descriptions above given it will be understood that in Dohad and Jhalod and in the Ratnagiri district the quantity of spirit which can be produced is effectively limited, and the price cannot be unduly reduced without loss to the farmer, who must charge enough on the quantity he can turn out to repay the cost of his farm and other expenses. In the case of Ratnagiri where toddy spirit is consumed, the tree-tax he has to pay on the raw material is a farther check on undue reduction of price, and there is besides a direct stipulation fixing the rates at which only spirit is to be sold.

11. In Kanara there is nothing to prevent the farmers from distilling as much spirit as they please. In the Sea Coast districts they have to pay tree tax, and both there and above the Ghauts the selling price is fixed by the terms of the license as in Ratnagiri. No assistance, however, can be expected from the public in keeping them from selling at less than the legal price, and it is difficult to enforce observance of this stipulation, when it is to the farmer's interest to disregard it.

12. With reference to paragraph 5 of the Government of India's letter, I beg to append, in addition to the license forms relating to outstill arrangements mentioned in paragraph 4 above, copies of the recently issued compilation of Rules and Notifications having the force of law under the Bombay Abkari Act, and of the rules issued under the authority of Government Resolution No. 6064 of 17th August 1885, for the guidance of Revenue and Police officers in the examination of liquor shops. These are the only Excise Rules and Circulars at present in force. I understand that copies of license forms connected with the central distillery and still-head duty system are not required.

HYDERABAD ASSIGNED DISTRICTS.

No. 515 G., dated 5th December 1888.

From—G. S. FORBES, Esq., Secretary for Berar to the Resident, Hyderabad,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

I am directed to acknowledge your letter No. 4394, dated the 11th August 1888, regarding the administration of the excise revenue in Berar.

2. The first question regarding which information is required by the Government of India is the form of "outstill system" employed in Berar—whether the pure farming system, the contract, or the regulated outstill system. As will be seen from the Officiating Commissioner's letter No. 393 G., dated the 18th September last, a copy of which is enclosed, the first of these three, or pure farming system, is the form prevailing in the Hyderabad Assigned Districts. The monopoly of vend within a given area is put up to auction and disposed of to the highest bidder, but the number of retail shops is limited and regulated by the Government. In this way a certain control over the quantity is, though not directly, yet indirectly exercised. Each licensed shop has usually its own "still" except in thickly populated places, where one still serves two or three shops.

3. The next question refers to the reasons for preferring this system to the more perfect system of the central distillery. The reasons given by the Officiating Commissioner relate (*a*) to the loss of excise revenue owing to the facilities which the latter system afford to fraud on the part of the Excise officials; (*b*) to the deleterious adulteration of the liquor sold practised by the vendors to recoup the loss by transit charges, and (*c*) to the fact that the high cost of central distillery liquor puts a premium on illicit manufacture and smuggling. These reasons

may be somewhat too strongly urged by the Commissioner, but Mr. Howell agrees in the main in preferring the present to the central distillery system. In his opinion the abkari administration, as it is now worked, tends to secure to Government the maximum amount of profit from the liquor that would in any case be consumed, while the drinking classes get a sound liquor for their money and are not driven to illicit supplies.

4. Finally, a copy of the Abkari Rules for the Hyderabad Assigned Districts is enclosed; and Circulars No. 7 of 1878 and No. 9 of 1879 form accompaniments of the Commissioner's letter. A copy of the Provincial Excise Revenue Report for 1880-81, referred to in paragraph 8 of that letter, is not forwarded as therein requested; it is already on record in the Financial Department, and the General Orders printed as one of its appendices do not bear directly on the present reference.

5. In conclusion, I am to apologise for the delay that has occurred in replying to your letter. This was mainly due to the fact that the Resident thought he could offer a more confident opinion after reviewing the Excise Administration for the year.

No. 393 G., dated 18th September 1888.

From—COLONEL H. C. SZCZEPANSKI, Officiating Commissioner, Hyderabad Assigned Districts,

To—The Secretary for Berar to the Resident, Hyderabad.

I have the honour to acknowledge the receipt of your endorsement No. 2408 R., dated 28th August 1888, and to submit information on the several points referred to by the Government of India in their letter No. 4394, dated 11th idem.

2. The system of the administration of excise revenue in the Hyderabad Assigned Districts is what is called the farming system, whereby the monopoly of vend within a given area is put up to auction, and is disposed of to the highest bidder. The number of retail shops for country spirits is limited to what is considered the requirements of the people, and the contractors are on no account allowed to increase the number without the special sanction of the Deputy Commissioner. The object of this restriction is to obtain the highest amount of revenue distributed among the smallest number of places of vend: or in other words, to heighten the price of liquor, as far as possible, without increasing facilities for obtaining it. Thus, the system of abkari administration which obtains in Berar falls under clause (*a*), paragraph 3 of the Government letter referred to above.

3. The reason for which this system is preferred to the sadr distillery system, which is apparently considered by Government to be more perfect, may, I think, be best explained by reproducing the opinion of Colonel Nembhard, formerly Commissioner of the Hyderabad Assigned Districts, who had long served in the Central Provinces, and who possessed the advantage of having worked both the distillery and the farming systems. Colonel Nembhard was convinced, as the result of his experience, that the distillery system was ruinous to the excise revenue—opened the door to practically unlimited corruption, led to deleterious adulteration of the liquor sold, which in turn encouraged smuggling and illicit distillation. The revenue was practically at the mercy of the underpaid subordinates, who kept the accounts or were otherwise employed at the sadr distilleries.

The writers, Colonel Nembhard observed, who receive the still-head duty have it in their power to rob the Government to any extent they choose. It was practically impossible to exercise any effective check over them. Their books show that so many gallons passed out during the day, and of course their cash tallies with the books; but how can we possibly tell but that double or treble the quantity of liquor shown in the books passed out, the duty paid on the surplus having all been embezzled?

4. Next, many shops were necessarily miles distant from the distilleries, and consequently never-ceasing long journeys were required, and the expense of carrying the liquor over such distances, added to the retail cost *plus* the Government duty, brought it up to a price which left but little profit to the vendor. To indemnify himself the vendor would buy the strongest liquor at the distillery as being the most suitable for adulteration. When he arrives at his shop "he adds," writes Colonel Nembhard, "two parts of water to one part of liquor. Thus diluted the liquor does not 'bite the throat' as the saying is, and the public won't have it; so to make it 'bite,' and therefore to ensure its ready sale, he adds the juice of pepper and a solution of tobacco and hemp, while the root of dhatoora is allowed to soak in the liquor for 12 hours, after which it is taken out. This is the vile and poisonous compound which, at a cost to the State of many lakhs of rupees, is given to the liquor-drinking public."

5. But it frequently happens that the public refuse to be poisoned. Mowha fruit abounds everywhere, and the apparatus for distilling liquor therefrom is by no means expensive, for it consists of 2 "ghurras" or earthen pots, and a bamboo to serve as a conducting pipe from one vessel to the other. As the sympathies, not only of the consumers, but also of the retail vendors are of course dead against us, quantities of liquor are surreptitiously distilled. Paying no duty, the public get it both pure and cheap, while the profit to the manufacturer is large enough to induce him to incur many risks. But after all there are no risks for him to incur, for in the whole length and breadth of the district who is there of whom he need be afraid? There is one darogah it is true, but is the darogah impossible to bribe? There are the distillers within the enclosures, but do they not also keep retail shops, and does all the liquor sold at those shops pay still-head duty to Government?

6. While the whole liquor-drinking public (which means in Berar the whole population) on the one hand and the liquor sellers on the other are, as before stated, dead against us, what on earth is to prevent them doing just exactly as they please? Are we to employ an army of patrols to keep perpetually on the move, entering at all times the houses of private individuals to see whether stills are at work or not?

The great advantage in the farming system is this, that we thereby enlist the whole body of liquor manufacturers and sellers on our side to help us in keeping down smuggling. In fact, so thoroughly is it kept down that we do not spend a shilling for any establishment to assist them. The sadr distillery system, on the other hand, puts a premium on smuggling; it makes it directly to the interest of the manufacturers and vendors to smuggle, or to surreptitiously distil as much liquor as they possibly can; while it is also to the interest of every liquor drinker in the country to connive at, if not to directly assist in, illicit distilling, for he thereby gets pure liquor, whereas, if he helped to put down smuggling, he would have to consume liquor which must be adulterated to make it pay.

7. As there are no outstills in Berar, the remarks extracted from the Secretary of State's despatch and referred to in paragraph 4 of the Government letter under reference, are not applicable to Berar.

8. The following enclosures accompany this letter :—

Commissioner's Circular No. 7, dated 11th January 1878 (with enclosures).
Do. do. No. 9, dated 15th January 1879.

And I beg that the undermentioned papers may be supplied by your office as no spare copies are available here :—

The Berar Abkari Rules.
The Report on the Excise Revenue of the Hyderabad Assigned Districts for 1880-81.

BENGAL.

No. E. P.—55, dated 6th December 1888.

From—H. J. S COTTON, Esq., Offg. Secretary to the Govt. of Bengal, Financial Department,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of the orders of the Government of India No. 4394, dated 11th August 1888, on the subject of the administration of the Excise Revenue and in reply to submit a copy of a report from the Board of Revenue, No. 835B., dated 7th November 1888, which furnishes an account of the outstill system in force in Bengal, and will, it is hoped, supply all the information desired by the Indian Government.

2. It is particularly requested in your letter that copies of all the Excise Rules and Circulars in force may be sent, and attention drawn to such as bear on the questions now raised, and with reference to this request the Lieutenant-Governor now transmits all the elaborate enclosures of the Board's letter, as well as a copy of the several orders of Government which are alluded to. A list of the enclosures is annexed to the Board's letter.

3. As the papers are already unduly voluminous, the Lieutenant-Governor does not think it necessary to add to them by any detailed exposition of the policy adopted in these Provinces. I am, however, to invite attention to the remarks recorded by the Lieutenant-Governor in the Resolution on the Board's Excise Administration Report for the year 1887-88, a copy of which has been separately submitted to the Government of India. It may be briefly said that it is the object of the Lieutenant-Governor to give effect, as far as possible, to the recommendations of the Excise Commission in regard to the outstill system, and that every effort is now being made in Bengal to render the description of that system, which is given in paragraph 8 of the Government of India's despatch of the 25th June 1887 to the Secretary of State, strictly correct. That description is as follows :—

"The outstill system, as it is understood in India, is not a system by which, on payment of a lump sum, the distiller is free to brew as much spirit as he likes, and sell it whenever he likes. The duty is levied upon a strict calculation of the number of gallons which the still can produce, and the conditions, both of distillation and sale, are carefully regulated with reference to the existing local demand."

This system is still on its trial, and in face of all the difficulties which have accompanied its introduction, it cannot be alleged that it has everywhere been successfully enforced. Enquiry has indeed shown that it has lamentably failed in the metropolitan districts of Hooghly and Howrah, in which, as is now seen by the light of experience, it would probably have been better if it had never been tried. In such a tract the central distillery system is probably preferable to the outstill or contract system, and the question whether it would not be better to restore the sadr distilleries in this locality is still under consideration. But as a general rule, the system is understood to have met with a fair measure of success. The operations at the outstills, though liable to inspection, testing, and correction at the hands of Government officers, are not yet absolutely under control, and the transition from a system of unrestricted outstills to one of rigid regulation admits only a gradual accomplishment. At the same time the Board have officially recorded their opinion that the feasibility of the system of the Excise Commission has been amply demonstrated. They add in words of warning that it is likewise manifest that the success of the system depends a great deal on the tact and intelligence displayed by the officers engaged in the administration

Paragraph 127 of the Annual Excise Report for 1887-88.

of excise, and that, without very close supervision and personal attention to details, there is every risk of the revenue being sacrificed without in any way checking drunkenness. In their present letter they observe—"To render the new system of restrictions fully successful, time is required; the active attention of the executive and constant supervision are indispensable" With these remarks the Lieutenant-Governor entirely agrees, and he desires to assure the Government of India that every possible measure will be resorted to by this Government to ensure the success of the system.

4. In regard to the remark made in the close of the extract quoted in the second paragraph of your letter, that the local demand should not be fully satisfied, but should not be restricted, and that this principle is clearly the only proper basis of a sound Excise administration, I am to say that the Lieutenant-Governor agrees with the Board of Revenue that this is a doubtful principle to enunciate. If the capacity of stills and vats is restricted to such a degree as altogether to fail in satisfying the local demand, it is an inevitable consequence that the people will have recourse to illicit distillation, or to some drug more noxious than country spirit.

5. It will be observed that the regulated outstill system has not been enforced in the three districts of the Chittagong Division, in Darjeeling, and in Lohardugga. As explained by the Board, the consumption of country spirit in the Chittagong Division, which is most inhabited by Mahomedans, is very small, while the circumstances of Darjeeling are altogether exceptional. The extension of the new system into Lohardugga is under contemplation.

6. The sadr distillery system is in force throughout the Sonthal Pergunnahs and in Calcutta, and in the following towns:—Berhampore, Lalbagh, Dacca, Patna, Arrah, Gya, Bettiah, Chupra, Durbhanga, Mozufferpore, Bhagulpore, Jamalpore, Monghyr, Cuttack, Pooree, Balasore, Hooghly, Burdwan, Howrah, and Giridi.

No. 835B., dated 7th November 1888.

From—C. E. BUCKLAND, Esq., Secretary to the Board of Revenue, Lower Provinces,

To—The Secretary to the Government of Bengal, Financial Department.

I am directed by the Board of Revenue to acknowledge the receipt of Mr. Cuthbertson's endorsement No E.P.—5-2, dated 10th September last, forwarding for report a copy of the letter No. 4394, dated 11th August 1888, from the Government of India, in the Department of Finance and Commerce, on the subject of excise administration. In reply I am to furnish the following account of the outstill system in force in Bengal, together with a set of the papers mentioned in the accompanying list, which will, it is hoped, convey to Government the full information required by the Government of India.

2. It appears to the Board unnecessary to recapitulate the history of excise administration in Bengal previous to the report of Mr. Edgar's Excise Commission of 1883-84. It may be said, by way of preface, that the efforts of the Board since that date have been directed towards carrying out the recommendations of that Commission, as approved by Government in the Resolution of the 10th March 1886 and Mr. R. H. Wilson's letter No. 987 of the same date. The cardinal principle laid down by Government on the Commission's report was—"An outstill system properly regulated is the most suitable for the country in general, but where special means of close supervision exist, and a large drinking population is found in a small and well-defined area, central distilleries, in which alone a uniform tax can be levied on spirit according to its strength, should be established." The consequence of the measures adopted with regard to central (*i.e.*, sadr) distilleries has been that the number of distilleries and distillery shops has increased from 21 and 479 in 1884-85 to 25 and 570 respectively in 1887-88 (although those in the Sonthal Pergunnahs have been reduced from 9 to 5, and those in Hooghly-Howrah from 5 to 2), while the number of outstills has been diminished from 8,943 in 1884-85 to 8,535 in 1887-88. It may be mentioned, in passing, that in 1870-71 there were 6,384 shops under the sadr distillery system besides 288 outstill shops in Bengal; in 1863-64 and 1864-65 there were 9,329 and 9,913 shops altogether, *i.e.*, under both the systems. Central distilleries have been established in all the districts named by the Excise Commission.

The outstills, according to present arrangements, conform rather to the type of "regulated outstill system" mentioned in (*c*) than to those referred to in (*a*) and (*b*) of paragraph 3 of the Government of India's letter of 11th August 1888 At the same time I am to observe that the operations at the outstills in Bengal, though liable to inspection, testing, and correction at the hands of Government officers are not absolutely under their control, and never have been so, and the principle of levying a duty practically by the quantity distilled is the object which the Board have had in view, and aimed at for the last three years, rather than the result which they can assert to have been positively attained hitherto. The transition from a system of unrestricted outstills to one of rigid regulation admits only of gradual accomplishment.

3. The points with which the Board are required to deal are as follows:—

(1) the precise facts as to the extent to which the regulated outstill system is employed;

(2) the reasons for which it is preferred to the central distillery system;

(3) how far the description given in paragraphs 1 and 2 of Mr. Shirres' letter correctly describes the effect of the arrangements made for regulating the manufacture and supply of liquor from the outstills;

(4) how far the arrangements are such that more than a limited quantity of liquor cannot be produced at each outstill, and that the price of outstill liquor cannot be unduly reduced.

In the extracts quoted in Mr. Shirres' letter, it is stated that—"it is the interest and in the power of the distiller to make as much spirit and to push the sales thereof by cheapening liquor as far as he possibly can."

In another extract a doubt is raised whether it has been the rule to fix the duty with reference to the outturn of the still, and not to leave the distillers (*i.e.*, the outstill licensees) a free hand on payment of a lump sum

A third point discussed is, whether the conditions of distillation and of sale are regulated with reference to the existing local demand.

4. The regulated outstill system is in force in all the districts of Lower Bengal, except in the three districts of the Chittagong Division, Darjeeling, and Lohardugga; the new system of restrictions has not yet been applied to the outstills in those districts; the consumption of country spirit in the Chittagong Division is very small; the circumstances of the Darjeeling district are peculiar, and the local officers have always advocated the postponement of any change; Lohardugga is the largest district in the province, and sparsely inhabited. An Excise Deputy Collector has recently been sanctioned for the district last mentioned, and the extension of the new system is under contemplation.

The sadr distillery system is in force throughout the Sonthal Pergunnahs and in Calcutta and the towns named in the margin.

Berhampore—Lalbagh, Dacca, Patna, Arrah, Gya, Bettiah, Chupra, Durbhanga, Mozufferpore, Bhagulpore, Jamalpore—Monghyr, Cuttack, Pooree, Balasore, Hooghly, Burdwan, Howrah, and Hazaribagh.

Of the revenue (₹52,05,122) derived from country spirits in Bengal in 1887-88, the sum of ₹31,91,384 was obtained from the license fees of 3,535 outstills, and the remainder (₹20,13,738) from the sadr distillery system, *i.e.*, from the distillery fees, the license fees of the 570 distillery shops, and still-head duty on the liquor manufactured thereat. A comparison of the areas over which the two systems respectively are in force might convey an erroneous impression, as the sadr distillery system has hitherto been intentionally limited to towns and thickly inhabited tracts. Briefly, more than five-sixths of the country liquor shops are under the outstill system, and more than three-fifths of the revenue from country liquor is collected from them.

5. The preference now shown for an outstill system in comparison with the more perfect system of the central, *i.e.*, sadr distillery system, has not always obtained in Bengal. From Chapter II of Mr. Edgar's Excise Report of 1883-84, and paragraph 4 of the Government Resolution of 10th March 1886, it will be seen that from time to time official opinion has oscillated from one system to the other: the last change from sadr distilleries to outstills commenced in 1871-72 and attained its fullest development in 1880-81. Under the sadr distillery system duty should be paid on every gallon of liquor issued and consumed. In practice it was found that, with the establishments then sanctioned, this object could not be attained except at head-quarters and in populous towns. The sadr distillery system had been applied to all parts of the country without sufficient establishments to ensure its proper working: some distilleries did not even pay their expenses: spirit was smuggled out of the distilleries duty-free, or on payment of insufficient duty, with the connivance of the Excise subordinates, as well as smuggled into the distillery areas: illicit distillation admittedly was prevalent. To meet these objections it was determined to introduce outstills, trusting to the self-interest of the outstill-holder to keep down illicit distillation and to check smuggling into the tract supplied from his shop. Sadr distilleries were therefore reduced in number, but never entirely abolished. The Excise Commission recorded an opinion that outstills had been re-introduced to too great an extent, and the acceptance of their views by Government has led to the re-establishment of several sadr distilleries, as already mentioned. Under the outstill system, previous to the Excise Commission's report, when the license-holder had obtained his shop at auction, he could, so long as he paid the license fee settled at the auction, distil (during the day and from his one still) any quantity and quality of liquor, and sell it to residents of any place so long as the liquor was not introduced into sadr distillery limits Since the report of the Excise Commission, the policy adopted has been to restrict the capacities of the stills and fermenting vats of the outstill-holders to sizes sufficient to meet the local demand, and at the same time to raise the price of liquor by raising the upset prices (*i.e.*, of the license fees) of the shops at auction, and fixing a minimum price of liquor in each district below which it might not be sold. This is the regulated outstill system which is at present preferred in Bengal to the sadr distillery system for the greater part of the country. It is held to secure the co-operation of the outstill-holders with the excise authorities in the suppression of illicit distillation; the restriction imposed on the capacities of stills and vats are intended to prevent overproduction, and the raising of the price of liquor is trusted to check the increase of consumption and the smuggling of outstill liquor into sadr distillery areas. As the license fees of outstills are paid in advance, every gallon of liquor issued from an outstill must be taxed to some extent; whether the incidence of the fee on each gallon of liquor is sufficient, according to an ideal standard, or equal to the rate of duty charged, or that could be charged on sadr distillery liquor, must depend upon the effectiveness with which the new system of restrictions can be enforced. The difficulties inherent in the present policy will appear from the details which I am now to give.

6. The new system has been briefly called the Patna system, because it was first carried out in that district, *viz.*, from the 1st April 1886, under the orders of Government. The fixing

of the number of outstills to be allowed for a district is not determined on any settled principles. There is a standing order that no shop is to be sanctioned unless there is a *bonâ fide* local demand for it, ascertained by enquiry and proved by applications for it at an adequate fee. The arbitrary rule, nominally in force, is that an area of 20 square miles and a population of 10,000 persons are to be allowed to each outstill. In fact, each outstill serves, on the average, a much larger area and population than those above indicated. As soon as the numbers of the drinking population supplied from each shop have been more exactly estimated, it will be possible to regulate the number of outstills in a district with greater accuracy. When the number of outstills had been fixed, the first step was to ascertain the monthly local demand of each outstill shop, calculated in gallons of London-proof liquor. For this information the Board had to look to the District Officers, who in their turn were obliged to depend upon the Excise Deputy Collector and the Inspecting staff. In the absence of correct accounts it was most difficult to ascertain accurately the number of drinkers supplied by each outstill and the quantities consumed: no previous attempt had ever been made to obtain such statistics. After constant pressure, most District Officers have reported that they believe the statistics furnished by them to be correct and trustworthy for all practical purposes.

The local monthly demand having been estimated, the next step was to calculate the capacity of stills and vats required to meet that demand. The Board on the strength of experiments which had been conducted on their behalf, and information in their possession, instructed District Officers to frame their calculations on certain data as follows:—A maund of mohwa was to be held to yield on an average 2 gallons, and a maund of goor, molasses or rice to yield 3 gallons, of spirits London-proof. A gallon was to be held to contain about 5 seers of water, or 4 seers of materials and spirits. It was held that a metal still could work on an average six times, and a clay still three times daily The working capacity of a still was to mean the maximum quantity of raw materials with which a still can be worked. It was held that for each seer of working capacity 1½ gallons of liquid capacity would be required. For purposes of proper distillation, it was laid down that one-third of the liquid capacity of a still should be kept vacant. Stills were ordered to be of a liquid capacity of round numbers of gallons. With regard to fermenting vats, it was laid down that one gallon liquid capacity was required for the fermentation of one seer of material.

The Board directed that no deviation from these general principles should be allowed without their sanction. Even with these data assumed to be correct, the calculations of the sizes of stills and vats required to meet the local demand is not by any means an easy problem; nearly all the factors are liable to variation. For instance, metal stills have been worked as often as ten times a day, and clay stills as often as five times a day: again the number of distillations possible in a day depends upon the season of the year, the climate, the temperature, the length of the day, the slowness or heat of the firing, the greater or less density of the solution used. Again the quantity of the outturn depends upon the nature of the water and the material used, and the skill of the manufacturer. To show the District Officers how they should calculate the sizes of stills and vats required to meet the local demand of liquor, the Board framed illustrations of the principles enunciated, and issued circulars for their guidance. Thus, for instance, if the local demand was ascertained to be, say, 6,000 gallons of spirit London-proof a month in a mohwa country, 3,000 seers of mohwa would be required, *i.e.*, 100 seers a day. In a metal still, working six times a day, 16⅔ seers would have to be worked off at each distillation, and the liquid capacity of the still required would be 25 gallons. To prepare the wort from 100 seers a day fermenting vats of an aggregate capacity of 600 gallons would be required, where and when fermentation takes six days, *i.e.*, as 100 seers of material must be ready each day, and for 100 seers a liquid capacity of 100 gallons is required, the total would be 600 gallons. If the assumptions upon which these calculations are based are correct, the outturn would be restricted to 200 gallons daily. It is unnecessary to multiply examples. Further illustrations are given in paragraphs 8 and 19 of the Board's letter No. 1037 B., of 30th December 1886, paragraph 8 of their Resolution of 20th January 1887, and their letter No. 279 B., dated 25th February 1888.

The District Officers were instructed to allow in their calculations for the variations possible in the above data, and to sanction stills and vats accordingly with capacities calculated sufficiently large to meet the local demand To meet the objection raised in some quarters that stills of smaller liquid capacity than 10 gallons could not be properly worked, and the objection raised elsewhere that stills could not be procured of the exact size required to meet the local demand, the Board were obliged to allow the use of stills of 10 gallons capacity in most districts, and to approve the use of stills of capacities of multiples of five gallons. In such cases, where the possible outturn would not have corresponded with the local demand, the restriction of the aggregate capacity of vats allowed was to be adopted as a further method to limiting the outturn of liquor.

The Board have annually compiled statements showing the aggregate capacities of the stills allowed for each district. From the statement noted in the margin, the following figures have been taken:—

Appendix C to Board's Annual Excise Report, dated 31st August 1888.

	Number of outstills allowed.	Liquid capacities of outstills in gallons.
1886-87	3,598	111,538
1887-88	3,560	74,788
1888-89	3,114	62,368

These show that the capacities of the stills have been very materially reduced during the last three years.

7. Thus there were sufficient principles laid down, and orders issued by the Board, to the effect that only a limited quantity of liquor should be produced at each outstill. The obvious questions are—whether the arrangements have been carried out, and whether they are such as can be relied upon to be constantly maintained. For the executive working of such a scheme, the Board must necessarily rely upon the local officers and their subordinates. There is nothing in the arithmetical calculations too difficult for ordinary comprehension, but the Board have had reason to believe that at first they were not properly understood. Orders have repeatedly been issued, insisting on the Excise Deputy Collectors inspecting a certain number of the outstills, and the Inspecting staff have been directed to visit each outstill at least once a quarter. Instances have been reported to the Board in which abkars have been punished for possessing a still or vats larger than those allowed them in their licenses; and the Board have also been informed of cases in which the abkars have been caught replacing excess stills and vats broken up by Inspecting officers. Whether the arrangements actually in force for the limitation of the outturn of liquor are in each and every case absolutely effective, it is impossible for the Board to say, without calling for reports from District Officers, and these would necessarily be based upon information supplied by the subordinates who are charged with the duty of seeing that orders are carried out. The Board have only one officer at their disposal capable of carrying out inspections independently. On the one hand, the increase noted in the margin of the excise revenue from country spirits made at outstills conveys the impression that no great pressure has been felt by the abkars after they recovered from their apprehensions of the effects of changes of system. The reduction in the number of outstills, and some of them very important ones, must be borne in mind On the other hand, it might be argued that the price of liquor has been raised, which has enabled the licensees to pay higher fees for the shops. The Board are aware that there are means of evading the restrictions imposed and rendering them inoperative, for instance, by concealment of unlicensed stills and vats; by distillation at nights by using too dense a wort. Such abuses are to be overcome only by the vigilance and strengthening of the inspecting staff, which will require perhaps a considerable increase of establishment.

	R
1884-85	34,66,702
1885-86	29,76,455
1886-87	29,61,752
1887-88	31,91,384

8. The next question is how far the arrangements are such that the price of outstill liquor cannot be unduly reduced. As Government are aware, there is no duty, properly so termed, on outstill liquor. The price at which the outstill-holder can afford to sell must, after he has recovered the cost of manufacture, depend upon the amount of the monthly fee paid for his shop. Thus, if the demand which he may expect to supply has been correctly ascertained to be 300 gallons a month, and his outturn has been limited to that amount, he will, if he pays R150 for his shop, have to charge 8 annas a gallon; and if he pays R450, R1-8 a gallon, besides, in each case, the cost of manufacture. It is of the greatest importance, therefore, to obtain the highest possible fees for the shops. The principle laid down by the Excise Commission and adopted by Government was that the upset price of each still should be proportionate to its capacity when restricted, and calculated on the basis of the duty which could be levied by Government on its outturn at a given strength. The Board laid down three methods by which the upset prices of the shops might be calculated with reference to the liquor produced therein and the profits derived from its sale, and they at first directed that no bid for a shop should be accepted below the highest of the figures arrived at by these methods. It has been found impossible in practice to maintain this strictness in all cases. The average amount of the license fee paid for each outstill has been gradually raised since the development of the new system, as the following figures prove:—

Paragraph 14 of Board's No. 1037B., dated 30th December 1886.

	Number of outstills.	Total Revenue.	Incidence of annual fee per outstill.
		R	R
1884-85	3,945	34,66,702	879
1885-86	3,614	29,76,455	820
1886-87	3,608	29,61,752	820
1887-88	3,535	31,91,384	902
1888-89	3,444	34,82,584	1,011

The upset price of a shop does not represent its fair value but only the irreducible minimum at which the establishment of an outstill at all can be allowed. The Board have always maintained that the fair price for a still can only be determined by active competition at auction. Experience shows that through the absence of competition, either in consequence of the combination of abkars, or the imperfect arrangements made for the auction, the upset prices are often not obtained, and constant applications for their diminution come before the Board which it is difficult to resist. While, on the one hand, reliance is placed on upset prices for the raising of the price of liquor, an attempt has, on the other hand, been made to prevent its being unduly lowered by fixing a minimum price for the cheapest kind in each district. In the districts where there are also sadr distilleries, minimum prices are fixed for the inner circle of outstills, *i.e.*, those nearest to the sadr distillery, and other minimum prices for the outer circle of outstills. The fixing of a minimum price was one of the recommendations of

the Excise Commission. In paragraph 12 of Mr. Wilson's letter No. 987 of the 10th March 1886, Government desired an experimental trial of such a rule in Patna. The Board for some time hesitated to accept the principle. In submitting the settlement proposals for 1888-89, the Board reported that, so far as the scheme of fixing a minimum price had been tried in Patna, there was every reason to be satisfied with the result. They have accordingly fixed, during the course of the year, minimum prices for all the 19 districts noted in the margin, in which there are both sadr distilleries and outstills. It is in contemplation to extend the fixing of minimum prices to other districts in which there are only outstills.

1. 24-Pergunnahs.
2. Moorshedabad.
3. Dacca.
4. Patna.
5. Shahabad.
6. Gya.
7. Champarun.
8. Chupra.
9. Durbhunga.
10. Mozufferpore.
11. Bhagulpore.
12. Monghyr.
13. Cuttack.
14. Pooree.
15. Balasore.
16. Hooghly.
17. Burdwan.
18. Howrah.
19. Hazaribagh.

9. In the first extract quoted in Mr. Shirres' letter, it appears to be put forward, as a disparagement of the outstill system as compared with the sadr distillery system, that it is the interest and in the power of the distiller, *i.e.*, the outstill-holder, to make as much spirit, and to push its sale by cheapening liquor as far as he can. The Board have no doubt that the outstill licensee is actuated by such motives, but these are the ordinary motives which influence any person engaged in trade. Manufacturers of sadr distillery liquor also endeavour to diminish the cost of manufacture, so as to cheapen the article supplied at their shops or at the shops of the other vendors to the public. There is no limit as to the amount or strength of the liquor which may be distilled at, or issued from, the sadr distilleries. The real difference between the two systems is of course that, in case of sadr distilleries, the Government realise their duty at once on all the liquor issued,—but it has been held that sadr distilleries are not suitable to such tracts of country and places as present facilities for illicit distillation and smuggling;—on the other hand, no little exertion is required to raise the incidence of the fee per gallon of outstill liquor,—but an outstill system has been held to be better adapted to the suppression of smuggling and illicit distillation. The object of all the regulations recently adopted has been to prevent the outstill-holder from having it in his power to make as much spirit and push its sale as he would like to do.

10. With reference to the next extract alluded to in paragraph 3 of this letter, the previous remarks will have shown that the aim of the recent changes has been to secure, as far as possible, an adequate license fee in proportion to the restricted outturn of the outstills. So far as the restrictions have been effectively enforced, the outstill licensees have not been allowed a free hand, after paying a lump sum, to distil any amount of liquor of any strength and at any price.

11. With regard to the question whether the conditions of distillation and of sale are regulated with reference to the existing local demand, it may be admitted that this has been the object of the action taken by the Board. They have been guided in this direction by paragraph 12 of the Government Resolution of 10th March 1886, in which the following words occur :—

"And this leads to the consideration of the third recommendation made by the Commission that the capacity of the still should be limited to the existing demand for liquor in the area to be supplied by it," and again "the proper limit to be fixed in each district can only be ascertained by detailed local enquiry as to the extent of the demand for liquor and the daily average number of distillation."

It seems to the Board essential that they should have information of the extent of the local demand; hitherto they have understood the policy of Government to be that the local demand should be met; they can equally endeavour, if so desired, to restrict the capacities of stills and vats to any degree, so that the local demand cannot be satisfied. The question will then arise whether the people will not have recourse to illicit distillation or to some drug more noxious than country spirits.

12. In the preceding paragraphs the questions raised in the correspondence under reply have been answered as succinctly as the nature of the case admits. A number of comparatively minor matters which have engaged the Board's attention have not even been glanced at. They have issued orders, for instance, regarding the selection of sites of outstills, the material, and the working of stills, bartar, and sales to children, the time of closing, and the keeping of accounts. The last mentioned subject is of great importance. Forms of accounts to be kept at each outstill have been prescribed, to show the quantities of raw materials used, the spirits distilled, and the amounts sold. If these are correctly maintained and properly inspected, satisfactory information should always be available. Thus, the Board have endeavoured by every means in their power to ensure the success of the Patna system, based upon the recommendations of the Excise Commission. No practical methods other than those worked out by the Board have ever been suggested to them either by the Government, or the Excise Commission, or the District Officers. To render the new system of restrictions fully successful, time is required; the active co-operation of the executive and constant supervision are indispensable.

13. The papers indicated in the accompanying lists are divided into (1) the Board's Resolutions, Circular Orders, and letters to Government, Commissioners, and others; (2) the letters received from Government, and Government Resolutions. It does not appear necessary for the Board to enclose copies of the papers enumerated in list (2). The form No. 25 in use for outstill licenses will be found attached to the Board's letter No. 1037 B., dated 30th December 1886.

In connection with the subject of the action taken by the Board towards carrying out the proposals of the Excise Commission, I am to invite attention to the following sections of the Board's Annual Excise Reports :—

Section XIII of 1885-86.
" " " 1886-87.
" XIV " 1887-88.

14. The rules generally in force for the Regulation of the Excise Administration are, as Government are aware, collected in the Board's Excise Manual, 1884.

PUNJAB.

No. 141, dated 14th January 1889.

From—H. C. FANSHAWE, Esq., Junior Secretary to the Government of the Punjab,
To—The Offg. Secy to the Govt of India, DEPARTMENT OF FINANCE AND COMMERCE.

In compliance with the request contained in your letter No. 4394, dated 11th August last, I am directed to submit, for the information of the Government of India, a copy of a letter No. 874, dated 10th December 1888, from the Financial Commissioner, Punjab, with enclosures, containing an account of the outstill system which is in force in the Punjab.

2. It will be seen that this system is in force in a portion of one district of the Province only. It was introduced with a view to check the smuggling of liquor from the Native States adjoining the Kulu and Hamirpur Tahsils of the Kangra district. From the correspondence* which took place at the time, copies of which are forwarded herewith, will be seen that the question of its introduction was not decided without due enquiry and deliberation, and that the working of the system has since its introduction been carefully watched by Government. The conditions under which outstills are licensed in Hamirpur and Kulu, more especially that which requires each licensee to maintain only one still capable of distilling a maximum of 5 gallons of liquor at a time, provide, in His Honour's opinion, an effectual limitation to the amount of liquor which can be produced, and this limitation does in itself operate to prevent the price of liquor being unduly reduced through over-supply.

* Proceedings, Punjab Government, Financial Department

No. 4 of April 1883
Nos. 2-3 of October 1885.
Nos. 15-16 of April 1887.
Nos. 17-18 of November 1887.

3. As desired in paragraph 5 of your letter, a collection of Excise Rules and Circulars is forwarded herewith For the reason explained by the Financial Commissioner these contain no reference to the outstill system. A useful account of the Excise system of this Province will be found in the prefatory note to the Provincial Excise Report for the year 1887-88.

4. In conclusion, I am to add that the introduction of the outstill system in the above tahsils of the Kangra district is entirely an experiment, and that the Punjab Government is not committed in any way to the maintenance of the system. The attention of the Commissioner of Excise will be specially given to this experiment, and the Lieutenant-Governor will be able to judge better of its exact merits when he is in possession of the matured views of the Commissioner on the subject.

No. 874, dated 10th December 1888.

From—D. C. JOHNSTONE, Esq. Senior Secretary to the Financial Commissioner of the Punjab,
To—The Junior Secretary to the Government of the Punjab.

I am directed to reply as follows to your No. 366 S., dated 16th August 1888, at the same time forwarding copies of all the Circulars in force in the Punjab regulating the administration of the excise on liquors, and copy of certain demi-official correspondence with Deputy Commissioner, Kangra.

2. As the outstill system, which forms the subject of your letter under reply, is in existence in only a part of one of the districts of this Province, *viz.*, Kangra, there are no circulars dealing with that system. The correspondence, however, contained in Punjab Government Proceedings No. 4 of April 1883 and No. 2 of October 1885, together with the accompanying translation of the form of license now in use in the tahsils of Hamirpur and Kulu, in the district of Kangra, sufficiently explain the details of the system.

3. It will appear in the first place from a perusal of the papers named that the Kangra system does not fall exactly under any of the classes mentioned in paragraph 3 of the letter No. 4394 of 11th August 1888, which has given rise to the present reference. It does not come under class (*a*) because the number of stills and shops is limited, and the capacity of each still fixed at 5 gallons. It does not come under class (*b*) because the duty is not levied upon estimated outturn. The amount of the annual duty on each still (or rather upon each still and its ancillary shops) depends on the competition at the auction of the right to keep that still and (those shops). It does come under (*c*) because the operations at the outstill are not tested and controlled by Government officers.

4. The facts are as follows. The system was introduced into the three tahsils of Hamirpur, Nurpur, and Kulu in 1884; but, as the outstills in Nurpur have been abolished, nothing further need be said as to that tract except to invite attention to the grounds on which

the abolition was effected, namely, that the people were not addicted to the use of spirits, that the facilities for smuggling were not great, and that actual smuggling from Native States was not common even when the price of liquor was comparatively high.

5. In Hamirpur 4 stills at fixed localities were authorized with 9 shops also at fixed localities, and in Kulu 3 stills with 6 shops. The important conditions in the licenses are four in number :—

1st.—That the still be worked only between sunrise and sunset.

2nd.—That only one still be used at each place and that the still do not exceed 5 Imperial gallons in capacity.

3rd.—That the liquor made in a still be sold only in the shop or shops specified in the license for that still.

4th.—That not more than a fixed quantity be sold by the licensed vendor to one person at one time.

6. The Financial Commissioner, I am to say, freely admits that with the excise establishment at their disposal it would be impossible for either the Deputy Commissioner of Kangra or the Assistant Commissioner of Kulu to detect breaches of the first of these conditions, but he thinks there is no reason to suppose that the second or third of the conditions is evaded, as detection would be easy, and yet actual breach does not appear ever to have been proved. The fourth condition is not peculiar to the outstill system. Whether a shop is supplied from an outstill or from a central distillery, the sales in it should be by retail only, and the difficulty of ensuring this appears to Mr. Elsmie to be equal in both cases.

7. The condition included in the license that the distiller shall not sell less than a certain amount to a licensed vendor is in practice nugatory, as stills and the shops attached to them are as a rule in the hands of the same persons.

8. From the preceding it will be seen that production is limited in two ways,—by the limitation of the number and capacity of the stills, and by the amount of the demand for country spirits. The demand, the Financial Commissioner remarks, depends on the habits of the people, on their agricultural prosperity from year to year, on the facilities for obtaining spirits, and on the price at which liquor is supplied to them at our shops. The inhabitants of Hamirpur tahsil and of Kulu proper are notoriously given to the use of intoxicating liquors, opium and the hemp narcotics not being in fashion; and their prosperity during the last three or four years has not been below the average. As to the facilities for obtaining spirits, the fact that the Hamirpur tahsil, with an area of 641* square miles and a population of 176,609* souls, has only 9 spirit shops; while Kulu,† with 1,934† square miles and a population of 100,259,† is allowed 6 shops, shows, in Mr. Elsmie's opinion, that in the arrangements care has been taken not to do more than to meet the reasonable requirements of those tracts.

* Census of 1881.
† Excluding Lahul and Spiti—see Gazetteer.

9. It remains to consider the actual outturn of country spirit of late years and the price at which it has been sold. In connection with this I am to refer you to Deputy Commissioner, Kangra's No. 313 of 25th June 1887, copy of which accompanied this office No. 60C. of 9th August 1887, to Deputy Commissioner's No. 1018 of 29th July 1885, which will be found printed in Punjab Government Proceedings No. 2 of 1885; and to the demi-official correspondence whereof copy is now submitted. The figures (in gallons) of licit consumption are as follows :—

	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
Hamirpur	345	5,371	7,598	7,812	6,949
Kulu	176	1,796	1,699	1,636	1,939

The increase in these figures from the time of introduction of the present system is undoubtedly great; but if the reasons of this be fairly considered, Mr. Elsmie, I am to say, thinks it will be seen that a *pro tanto* actual increase of consumption has not occurred. In the first place, one of the chief grounds for the trial of the new system was that the central distillery liquor could not compete with the smuggled liquor from the Native States bordering on Kulu and Hamirpur, and that it was necessary, in order to secure to Government its fair revenue, to put a stop to the smuggling. In fact, Financial Commissioner remarks, the issues from central distilleries represented, it was well known, only a fraction of the total consumption of spirits. In the second place, the strength of the liquor must be taken into account. The outstill liquor is distilled very weak indeed; and calculating on the information given in the correspondence of 1887 already alluded to, it may be taken that the gallonage *reduced to London proof* was not more than the following :—

	1884-85.	1885-86.	1886-87.	1887-88.
Hamirpur	1,565	2,214	2,276	2,036
Kulu	524	498	477	566

This implies, in 1887-88, an allowance of one quart bottle of proof spirit to every 14 persons in Hamirpur and to every 29 persons in Kulu.

10. The liquor is sold at prices varying from 2 annas to R1 per quart bottle. The strength of the cheapest liquor is between $\frac{1}{4}$ and $\frac{1}{5}$ of the strength of proof spirit; and it is estimated that $\frac{7}{10}$ at least of the whole of the issues from the outstills is of liquor as weak as this. For the purpose of preventing undue reduction of price, reliance is placed on the free competition for the licenses; and it seems clear that this competition will suffice in the future, as it has sufficed in the past, to keep the price at the highest figure compatible with absence of smuggling.

11. In the Government of India letter under consideration it is asked what are the reasons for preferring the outstill system to the central distillery system in the tracts into which the former has been introduced. The reasons are explained in the correspondence of 1883 and may be briefly summarised thus—

(1) That the central distilleries did not even pay their own expenses.

(2) That the high price of licit liquor, while it did not check *real* consumption, led to smuggling, which not only caused diminution of the Government revenue, but was demoralizing to the people.

NORTH-WESTERN PROVINCES AND OUDH.

No. 41—XIII 38, dated 31st January 1889.

From—R. SMEATON, Esq., Secy. to the Govt of the N.-W. Provinces and Oudh, Finl. Dept.,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

With reference to your letter No. 4394, dated 11th August 1888, and subsequent reminders, I am directed to forward, for the information of His Excellency the Governor General in Council, the marginally noted papers regarding the working of the outstill and farming systems in the North-Western Provinces and Oudh.

(1) Copy of this office letter No. 185—XIII-28, dated 22nd August 1888, to the address of the Board of Revenue, North-Western Provinces.
(2) Copy of the Board of Revenue's reply No. 92V.S., dated 30th January 1889, to the above.
(3) Copy of a Report No. 246E.—IX-4, dated 23rd January 1889, by the Commissioner of Excise, North-Western Provinces and Oudh, and its annexures.
(4) Copy of the Excise Manual, North-Western Provinces and Oudh.
(5) Copies of Circulars issued since the publication of the Excise Manual.

2. I am to explain that the papers are sent on without comment, owing to the fact that the reply by the Board of Revenue to my letter of 22nd August was only received yesterday, and that, in my telegram to you of 24th instant, a reply was promised by the end of the month.

3. I am to say, however, that the points raised in that report and its annexures will be at once taken into consideration, and this Government's views thereon communicated for the information of His Excellency the Governor General in Council with as little delay as possible.

No. 185—XIII-28, dated 22nd August 1888.

From—The Secretary to the Government of the North-Western Provinces and Oudh, Finl Dept.,

To—The Secretary to the Board of Revenue, North-Western Provinces.

I am directed to forward copy of a letter No. 4394, dated 11th August 1888, from the Government of India, and to ask that the Board will furnish a full report on the points mentioned in paragraphs 4 and 5. The farming and outstill system in these Provinces is exceptional, being employed only in thinly-populated and forest tracts, or on the frontier of native territory, where the distillery system cannot cope with smuggling. A tabular statement of such tracts might be submitted showing the areas under the farming and the outstill systems, the population of these areas, the ordinary retail price or prices per gallon of the liquor supplied, its strength with reference to the London proof standard, the revenue realised from farming and outstill licenses, and the incidence per head of the population.

2. In both the farming and the outstill system, the checks on the retail price of liquor should be fully stated, whether they are direct or indirect. The wording of the first line of Rule 85 of the Excise Rules (page 53, revised Excise Manual) makes it doubtful whether the capacity of outstills is fixed in all districts; and this should be explained.

3. The Board will observe that paragraph 4 of the Government of India's letter requires it to be reported, in respect of each area under the farming or outstill system, why one or other of these systems is considered preferable to the central distilling system. The general reasons have been referred to in the first paragraph of this letter, but specific information as to each tract or district is required. With regard to paragraph 5, copies should be given of all existing rules and circulars which are not included in the Excise Manual (1887).

No. 92—2V.S., dated 30th January 1889.

From—The Secretary to the Board of Revenue, North-Western Provinces,

To—The Secretary to the Government of the North-Western Provinces and Oudh, Finl. Dept.

I am directed, in reply to G. O. No. 185—XIII-28, dated 22nd August 1888, and subsequent reminders, to submit the enclosed copy of a report and annexures, as marginally noted, on the working of the outstill and farming systems in the North-Western Provinces and Oudh, lately received from the Commissioner of Excise.

No. 246E—IX-4, dated 23rd January 1889, and annexures A and B, together with circulars submitted by the Commissioner of Excise.

2. I am to point out that there has been great delay in the submission of the report by the Commissioner of Excise, whose report did not reach this office until 25th instant. In consequence of the Junior Member being on tour, it was impossible to forward the Commissioner's report to Government at once; the slight delay which has occurred in this office being due to the fact that the papers connected with the case had to be sent to the Junior Member's camp. As Mr. Robertson is aware that a reply is very urgently required, he desires me to submit the Excise Commissioner's report with the following remarks, and to convey his apologies to Government for any shortcomings therein, due to the necessity of transmitting to Government the Commissioner's report with the least possible delay.

3. The Junior Member observes that, although without doubt it was originally intended that the farming and outstill systems should exist only in thinly-populated and forest tracts, or on the frontiers of native territory, and the Excise Commissioner in the concluding portion of his 3rd paragraph states this to be the case, a glance at the map of the North-Western Provinces and Oudh which accompanies the Excise Administration Report for the year 1886-87, and at annexure B of the report now submitted by the Excise Commissioner, to say nothing of the Junior Member's personal knowledge of the country, shows that the principle has in some instances been departed from. For example, the Pawayan tahsil in the Shahjahanpur district, and the Bisalpur tahsil in the Pilibhit district, both of which are under the outstill system, in no way come under the definition of thinly-populated or forest tracts, nor do they adjoin Native States. These and other similar tracts should, in Mr. Robertson's opinion, certainly be brought under the distillery system; and I am to say that a report has recently been called for from the Excise Commissioner with a view to remodelling the systems of excise prevailing in them.

4. The Junior Member thinks it clear that in the introduction of the farming or the outstill system into local areas in these Provinces, the mistake has generally been made of unnecessarily enlarging the area over which such system should extend. This has been done owing to the fear that smuggling might take place over the border of the outstill or farmed tract into the neighbouring distillery tracts, *e.g.*, the outstill system being properly in existence in A, a thinly-populated tract, it is urged that unless it is extended to the adjoining tract B, which may be highly cultivated, there is likely to be smuggling from A to B. It is obvious, however, that such an argument if pushed to excess could be made to cover the whole country for the same considerations which would lead to the establishment of the outstill system in tract B, would apply equally to its extension to the adjoining tract C, and so on.

5. Mr. Robertson has no doubt that the proper system for thinly-populated or forest tracts, or for areas bordering on Native States, is either the farming system or the outstill system; but he would confine these systems to such tracts only, and, moreover, in the case of outstills, would insist on the conditions of Rule 83 (Excise Manual) being enforced. He agrees with the Excise Commissioner that the requirements of paragraph 3 (*c*) of the Government of India letter No. 4394 of 11th August 1888, could not be enforced with any practical success in tracts in which the outstill system is properly established; for it appears clear that if the local conditions are such as to make available the agency required for the strict supervision contemplated by the Government of India, the circumstances of the tracts would necessarily be such as to render the distillery system applicable.

6. As regards the consumption of liquor, Mr. Robertson agrees with the Excise Commissioner in believing that neither the farming system nor the outstill system can be held to cause greater consumption. The fact brought prominently forward by the Excise Commissioner that under these systems the liquor is generally far weaker than that issued from ordinary distilleries, should be kept in mind in dealing with his subject.

7. I am to point out that Rule 83, Excise Manual, requires that leases of outstills shall state the number of stills concerned, and their capacity, while the form of license (Appendix XVIII) contains a condition that the capacity of such stills shall be stated. The Junior Member notices that, although the Excise Commissioner in paragraph 2 declares that this condition forms part of the outstill licenses granted in the districts of Shahjahanpur, Basti, and Lalitpur, he is doubtful if it can be enforced. Seeing that the rule in question was framed by the present Excise Commissioner, Mr. Robertson does not understand his argument as to its being unworkable; but he is able to say from personal observation that the Excise Commissioner has been misled in making this statement as regards the outstills in Shahjahanpur. During his recent tour in that district and Pilibhit, the Junior Member ascertained that in neither district is any such condition attached to the outstill licenses, and I am directed to enclose, for the information of Government, a copy of a note recorded by Mr. Robertson on 14th December 1888, which, *mutatis mutandis*, applies to outstills in Pilibhit as well as Shahjahanpur. In fact, it appears clear that the outstill system, as there worked, is practically the same as the farming system, no more restrictions being imposed in the one than in the other. Mr. Robertson desires to point out that this is of course wrong; but, pending the receipt of a reply to an enquiry which has been made from the Excise Commissioner on the lines of his note of 14th December, he thinks it premature to offer an opinion as to the circumstances under which the conditions of the outstill licenses came to be altered. The Junior Member, however, feels bound to bring the matter to the notice of Government in making the present reference.

8. Briefly, the Junior Member is of opinion that the farming and outstill systems can and should be curtailed by eliminating all tracts which do not come within the definition given in paragraph 1 of the Government order under reply; and in the case of outstills would require enforcement of the conditions laid down in Rule 83, Excise Manual, as to the number and capacity of stills.

Copy of a Note, dated 14th December 1888, recorded by the Junior Member of the Board of Revenue, North-Western Provinces, in connection with outstill licenses.

Being encamped at Padaria Jalalpur, in Pawayan, I sent for the license of the outstill existing here. In many points it differs from the form given in Appendix XVIII of Excise Manual, and it omits altogether, among other matters, the part of Rule 4, Appendix XVIII, which states the number of stills concerned and the capacity of the stills, an essential point of the outstill system (Rule 83). The lessee had only one still, but he admitted that if he chose he could have more, and that there was no restriction upon his turning out any quantity of spirit that he chose to produce. Commissioner's attention should be called to this and he should be asked how a different form of license to that given in Appendix XVIII has been adopted whether it prevails elsewhere, and should insist in future on this form being adhered to wherever the outstill system is in force. In fact it must be understood that, as regards every kind of license, District Officers must adopt those forms laid down in Excise Manual, and no others. As regards my note asking about institution of outstills in Pawayan, please ascertain when and under what circumstances it was started in the whole tahsil comprising Khotar and Baragaon, and also the same as regards Mohamdi in Oudh. The Pawayan tahsil, except a small portion of Khotar, is highly cultivated, and presumably Mohamdi is much the same, or at any rate is not such a jungle tract as Lakhimpur, where ordinary distillery system is in force.

See also rough plan annexed and ask if localities of outstills and shops were fixed under order of Commissioner and, if so, on what principles.

No. 246E.—IX-4, dated 23rd January 1889.

From—The Commissioner of Excise, North-Western Provinces and Oudh,
To—The Secretary to the Board of Revenue, North-Western Provinces.

In reply to Board's endorsement No. 1312N.—V. S. 60, dated 3rd September 1888, and enclosures, I have the honour to submit the papers marginally noted and to report as follows:—

Annexure A.
Do. B.

The definition of the "outstill system" given in paragraph 8 of G. G. O. No. 4394, dated 11th August 1888, is not quite accurate as far as the North-Western Provinces and Oudh are concerned. Outstills* in these provinces are farms of single stills and practically differ from farms, only in that a farm ordinarily extends to a whole district, and includes scores of stills, whereas an outstill ordinarily means a single still, at which the rights of manufacture and vend form the subject of a single license.

* See Chapters VII and VIII, pages 52 to 55, Excise Manual.

2. The number of stills which the licensees are allowed to use under the farming and outstill systems is fixed; and the number of shops at which country spirits manufactured under either of those systems can be sold is also fixed; but although in Shahjahanpur, Basti, and Lalitpur the capacity of the outstills is fixed in the license, I do not see how the restriction can be enforced, and even in those districts in which the capacity of the still is fixed, the number of distillations and the strength† at which liquor can be distilled are not and cannot be fixed, and it would be useless to attempt to fix them unless a supervising establishment were provided, the cost of which would be prohibitive, while it would open a door to widespread exaction and fraud. It would in fact be an expensive sham. But although these things are not fixed, it by no means follows that the price of outstill liquor in the North-Western Provinces and Oudh can be so reduced as to make it other than a comparatively expensive luxury, having regard to the low alcoholic strength at which it is ordinarily made and sold, and the purchasing power of the mass of its consumers. It will be seen from annexure A that the average strength of the cheaper quality of outstill liquor throughout these Provinces is about 59·4° below London proof, that in five districts it falls at or below 80 under proof, in the Shahjahanpur district it is, at times, as low as 95 below proof, that is to say, the so-called "liquor" contains no more alcohol than a well diluted whisky and soda "peg."

† The alcoholic strength is not restricted even under the distilling system in the North-Western Provinces and Oudh.

3. The outstiller, it is true, pays no separate still-head duty on the liquor which he manufactures, but *per contra*, the outstill license fee is ordinarily far greater than could be obtained for a license coupled with the condition that the liquor manufactured should pay a separate still-head duty of R1 per gallon, and the difference is practically a still-head duty in a lump form. The heaviness of the outstiller's license fee coupled with the cost of materials and management of his still limit the price below which it would not pay the licensee to manufacture or sell outstill liquor. The retail price at which outstill liquor can be sold so as to leave the necessary margin of trade-profit is fixed (1) by open competition for the licenses at the excise settlements; and (2) by competition with other outstillers. Self-interest compels the outstiller to sell dear enough to enable him to pay his way and live, and cheap enough to attract customers and to prevent his being undersold by his neighbours, and these after all are the main checks which limit the retail price of liquor under the distillery system also, for there is a wide range in the strength at which liquor is manufactured under the distillery system. In some cases it is issued at a strength of 25° over proof, while in other‡ cases it is issued at a strength below 25° under proof.

‡ Distillers are allowed to manufacture liquor at any strength they please.

A glance at the excise map published with the Excise Report for the year ending 30th September 1887, and at annexure A, will show that in the North-Western Provinces and Oudh the farming and outstill systems are confined to tracts which fulfil the conditions mentioned in paragraph 1 of G. O. No. 185—XIII-28, dated 22nd August 1888.

4. With reference to paragraph 2 of the same G. O. the checks under retail price of liquor are indirect checks The two-fold competition above referred to places a limit on the retail price below, which country spirits cannot be made or sold under either the farming or the outstill systems. Settlements under the farming and under the outstill systems are just as liable to break down as settlements under the distillery system, with this difference that a break down is apt to entail more serious loss to the outstiller or the farmer than it does to the ordinary distillery vendor.

5. With regard to the outstiller's power to push the sale of his liquor, I do not see that he has any more power to do so than a retail vendor under the distillery system. Both classes of vendors can sell on credit, when times are bad; all retail vendors, whether under the distillery, the farming, or the outstill system, are obliged to reduce their prices to the lowest point at which it will pay them to continue their trade; undoubtedly the farmers and the outstillers having so to speak paid their still-head duty in advance by means of enhanced license fees, are more liable to loss in bad times than the retailer under the distillery system, and would therefore be interested in continuing their trade even at unremunerative prices for some time, rather than incur the serious loss of throwing up their contracts, but I do not see how they could push the sale of their liquor otherwise than by reducing their prices and giving long credit, and these expedients would soon come to an end; the remedy would be worse than the disease. I have read in old reports of farmers keeping gangs of touts in order to induce people to drink. I cannot say what may have occurred in former times, but I do not think that any such practice exists, or would pay, at present. It is true that a farmer or an outstiller has a free hand in so far as he is at liberty to distil as much liquor as his stills will turn out, and at any strength he can, during the year of his contract; but the double competition referred to in my 4th paragraph places a considerable restriction on his freedom in this respect, and practically puts him in much the same position as any other retailer who has to pay a license fee which is fixed by open competition and, therefore, a full fee and also to live by his trade; while, as shown in paragraph 4, the outstiller and farmer are liable to heavier loss than the licensed vendor under the distillery system in the event of bad times, and are, therefore, compelled in self defence to realise as large a profit as practicable from their daily sales; in other words, to keep the retail price of their liquor at as high a pitch as the demand and the competition of rival vendors will allow them to keep it.

6. Price alone is an insufficient test of cheapness; alcoholic strength has also to be considered. Liquor of a strength of 95° under proof, when sold at three or four pice per quart bottle, may be quite as dear; if not dearer, than fairly strong liquor, sold at eight or ten times that price; and the bulk of the liquor sold under the farming and outstill systems is generally so weak that the term "liquor" becomes a misnomer; it would, in fact, be more correct to call it "weak grog." A small wine glass (two ounces) of Benmore whisky (15 9 under proof) with cold water added sufficient to fill a long peg tumbler (holding 21 ounces) gives 92·7 under proof. Mainpuri country spirits costing (retail) 13 annas the (reputed) quart bottle (20° under proof) with five times as much cold water added, gives 90°5 under proof. This Mainpuri liquor, though it is one of the dearest kinds of distillery-made country spirits in the United Provinces, is not dearer than the bulk of the outstill liquor, and outstill liquor is far dearer than liquor made under the distillery system in some of the Oudh districts in Rae Bareli, for instance, where distillery-made liquor is about 10 under proof, and is sold (retail) at five annas per (reputed) quart bottle (24 ounces).

7. The reason why one or other of the two systems under report is considered preferable to the distillery system will be found stated in annexure B. It is sometimes expedient to substitute the outstill system for the farming system in cases where large capitalists are few, and where consequently combination occurs among the few contractors, and it becomes necessary to break up the combination by sub-dividing the farm, and so bring the contracts within the reaches of smaller capitalists. On the other hand, cases may occur in which it would be advisable to break up a clique among the outstillers of a particular tract, by amalgamating a group of outstills and settling them in one contract with a single farmer.

8. It will be seen from annexure A that the excise revenues derived from farm of country spirits and from outstills are as marginally shown, and that the excise derived from both these systems amounts to less than one-sixth of the total revenue which is obtained from country spirits in the North-Western Provinces and Oudh. If the farming and outstill systems were abolished throughout the North-Western Provinces and Oudh, one result would be that in the sub-montane districts, where, owing to the moisture of the soil, and the malarious climate, the use of alcohol is more or less a necessary of life, where the people are generally poor, and means of communication imperfect, the villagers would be forced to use illicit liquor, or do without what many of them consider to be more or less necessary to the preservation of health, and the consequence would be a gratuitous loss of excise revenue, for the cause of temperance would be injured rather than benefitted by the change; liquor would be imported from Nepal or other Native States, or else manufactured locally under circumstances which would practically defy detection, and in either case illicit liquor would be obtainable at prices far lower than the

	R
Farms of country spirits	1,95,909
Outstills	4,07,907

present retail prices; for the manufacturers and vendors would not be under the necessity of paying the heavy license fees which now serve to prevent the retail price of liquor from falling below a well-defined limit.

9. With reference to paragraph 5 of G. G. O. No. 4394, dated 11th August 1888, I beg to state that no rules concerning the farming or outstill system have been issued since the publication of the revised edition Excise Manual, dated 10th September 1887. As directed, copies of all Excise Circulars issued since that date are herewith submitted. This report has been delayed by the late arrival of a district report.

ANNEXURE. A.

Tabular Statement showing the Tracts under Farming and Outstill Systems in the North-Western Provinces and Oudh, Areas under each System, Population and ordinary price per gallon of the liquor supplied, its Strength, &c.

DISTRICT.	Tracts under farming and outstill systems.	Area (in square miles) under each system.	Population of these areas.	Ordinary retail price or prices per gallon of liquor.	Strength of the liquor, London-proof standard.	Revenue in 1887-88.	Incidence per head of population.	REMARKS.
	N.-W. PROVINCES.			R a. p.		R a. p.	R a. p.	
	Farming.							
DEHRA-DUN	Kalsi town	2	854	5 8 0 2 12 0	15° U.P. 20° ,,	725 0 0	0 13 7	
	Chakrata Cantonments	...	1,828	...	48·9 ,,	2,030 0 0	1 1 9	
	Farming.							
MUTTRA	In parts of Pergunnahs Muttra, Chatta and Kosi, bordering on the Bhartpur State.	315·16	107,323	4 8 0 3 0 0	12· ,, 39·7 ,,	580 0 0	0 0 1	
	Farming.							
AGRA	Tahsil Fattehabad	241·	104,762	1 8 0	20° to 70° U. P	1,475 0 0	0 0 2¾	The District Officer reports that the liquor made varies so much that no average price or strength can be estimated fairly.
	,, Fatehpur Sikri	272·	107,212	2 4 0		1,175 0 0	0 0 2	
	,, Kheragarh	309·	118,134	...		600 0 0	0 0 1	
	,, Pinahat	341·	125,529	3 0 0		1,950 0 0	0 0 3	
	Outstills.							
ETAWAH	Tahsil Bhartna across the Jamna.	...	..	..	...	200 0 0	0 0 3	
	Tahsil Amaiya across the Jamna and Chambal.	227·3	44,798	1 4 0	86·4 U.P.	100 0 0	...	
	Tahsil Etawah across Jamna	...	...	...	69 1 ,,	425 0 0	...	
	Outstills.							
BIJNOR	Pergunnahs Dhampur, Afzalgarh, Barhapura and Najibabad.	755·6	476,360	1 8 0	11·6 ,,	13,662 0 0	0 1 3	
	Farming.							
MORADABAD	Pergunnah Moradabad 3 shops in the villages bordering on Rampur State	15·	9,302	(a) 0 12 0 (b) 1 8 0	45·7 ,, 16·3 ,,	735 0 0	0 1 3	(a) Once distilled. (b) Twice distilled.
	Outstill.							
DITTO	Pergunnah Thakur Dwara	239·02	109,596	1 6 6 1 12 0	58·6 ,, 34·6 ,,	1,744 0 0	0 0 3	This Pergunnah was under farming system from 1872 to 1882.
	Outstill.							
BAREILLY	Tahsil Mirganj	151·596	100,939	0 12 0 1 8 0	67·08 ,, 38·0 ,,	4,690 0 0	0 0 9	The liquor tested was obtained from the towns of Mirganj and Baheri.
	,, Baheri	349·198	218,487	0 12 0 1 2 0 1 8 0	59·0 ,, 33·9 ,, 30 6 ,,	11,660 0 0	0 0 10	
	Farming.							
PILIBHIT	Tahsil Puranpore	478°	88,907	0 12 0	73·9 ,, 73·2 ,, 73·2 ,,	9,600 0 0	0 1 9	
	Outstill.							
	In parts of Pergunnah Pilibhit bordering on Puranpur and Tarai and in Tahsil Bisalpur bordering on Puranpur, also on Shahjahanpur district where outstill is in force.	278° 205¼	114,983 115,498	0 12 0 0 12 0	3·6 O P. 28·8 U. P. 22·9 ,,	8,822 0 0 5,180 0 0	0 1 3 0 0 9	
	Outstills.							
SHAHJAHANPUR	Tahsil Powayan	596·64	245,454	1 2 0 0 9 0	60· ,, 80· ,, 87· ,,	13,590 0 0	0 0 11	
	Farming.							
ALLAHABAD	Pergunnah Bara Chankhandi	2·151	1,477	0 12 0	72·5 ,,	55 0 0	0 0 7	

Tabular Statement showing the Tracts under Farming and Outstill Systems in the North-Western Provinces and Oudh, &c.—contd.

District.	Tracts under farming and outstill systems.	Area (in square miles) under each system.	Population of these areas.	Ordinary retail price or prices per gallon of liquor.	Strength of the liquor, London proof standard.	Revenue in 1887-88.	Incidence per head of population.	Remarks.
	Outstill.			R a. p.		R a. p.	R a. p.	
Allahabad.	Bara (Circle Sankergarh)	121·	24,962	0 12 0	58·80 U.P.	2,200 0 0	0 1 5	
	Meja (Circles Khen Koraon and Barakhar).	459·	134,563	0 12 0	82· ,,	4,100 0 0	0 0 6	
	Outstills.							
Hamirpur	Whole district	2,289	507,337	0 12 0	68· ,,	26,434 0 0	0 0 10	
	Farming.							
Banda	Sub-division of Karwi	1,242	241,158	0 6 0 to 0 9 0	71·9	26,626 8 0	0 1 9	
	Outstill.							
Ditto	Remaining parts of the district.	18·22	457,450	0 6 0 to 0 12 0	55·9	27,294 0 0	0 0 11	
	Outstill.							
Gorakhpur	Tahsils Maharajganj, Hata, Parouna, Deoria and 3 tappas of Sadr Tahsil	3,483·95	1,845,389	0 3 5 to 1 3 5	90· U.P. 48 2 ,,	1,65,280 0 0	0 1 5	
	Outstill.							
Basti	Tahsils Bansi and Domariaganj, north of Rapti.	696·	417,838	0 4 6 to 1 8 0	90· ,, 40· ,,	32,549 0 0	0 1 3	
	Farming.							
Mirzapur	Tahsil Robertsganj, Pergunnahs Berhar, Agori, Bijaigarh, and Singrouli and Dudhi.	2,712·69	236,328	0 9 0 to 0 12 0	77· ,,	17,800 0 0	0 1 2½	
	Tahsil Chunar, Saktegarh							
	Tahsil Mirzapur, part of Tappa Upradh, Pergunnah Kantil.	713·80	98,461	0 12 0	67·7 ,,	6,866 10 8	0 0 1 0 1 0½	
	Tahsil Chakia Nangarh, Pergunnah Kera Mangror.	474·371	67,451	0 12 0	42 9 ,,	8,666 10 8	0 2 0¾	
	Outstill.							
Ballia	Tahsils Ballia and Bansdih	738·02	632,725	1 2 0 to 1 8 0	91·8 ,, 74·8 ,,	47 965 0 0	0 1 2½	
	Farming.							
Jalaun	Whole district	...	383,625	1 8 0	57·87 ,,	16,261 0 0	0 0 8	
	Farming.							
Jhansi	Whole district	1,636·81	361.702	0 12 0 1 14 0 3 0 0	74· ,, 49· ,, 26· ,,	46,062 0 0	0 2 0	
	Outstill.							
Lalitpur	Pergunnah Lalitpur	437 51	61,181	(a) 0 4 8 to 0 6 0	36· ,,	5,970 0 0	0 1 7	(a) Dobara.
	Farming.							
Ditto	Remaining 6 Pergunnahs of the district.	1,510·213	187,907	(b) 0 3 0 to 0 6 0 0 15 0 to 1 8 0	91·2 ,, 72·3 ,,	9,266 0 0	0 0 9	(b) Rasi.
	Farming.							
Kumaun	Whole district	6,000	493,641	3 8 0	37·63 ,,	21,741 0 0	0 0 8	
	Farming.							
Gharwal	Whole district	5,500	345,629	2 4 0	35° ,,	2,725 0 0	0 0 1½	
	Farming.							
Tarai	Whole district	937·8	206 993	3 0 0	46·1 ,, to 55·2 ,,	20,970 0 0	0 1 7	
	Outstill.							
Kheri in Oudh.	Sub-division of Mohamdi	333·21	118,610	1 0 0	54·1 ,,	14,980 0 0	0 2 0	
	,, of Nighasan	1,256·20	268,306	1 0 0	69 9 ,,	21,150 0 0	0 1 3	

	Total Revenue, 1887-88 R a. p.
Outstills	4,07,992 0 0
Farming	1,95,909 13 4

R. WALL,
Commissioner of Excise, N. W. P. and Oudh.

ANNEXURE B.

Dehra Dun.—Farming system is in force in the town of Kalsi and Cantonment Chakrata since October 1870. Dystillery system would be impracticable at Kalsi or elsewhere in the Jaunsar Bawar.

Muttra.—Farming system is in force since October 1882, and it is preferable because the tracts in which the system is in force adjoin the Native territory of Bharatpur.

Agra.—Farming system has been introduced from October 1883 into those tahsils which border on the Native States of Gwalior, Dholpur and Bharatpur. Tahsil Fatehpur Sikri also marches with the farmed tract of the Muttra District and Tahsil Pinahat with the outstill tracts of the Etawah District. Moreover, during the rains the Pinahat and Khairagarh Tahsils are difficult of access owing to swollen rivers crossing the lines of communications and liquor could with difficulty be sent out from the sadr distillery, Etawah. In parts of this district the outstill system was introduced from October 1881, and it is preferable because the tract is thinly populated and borders on the two Native States of Gwalior and Dholpur, also because it is inaccessible during the rainy season and because it is always a difficult country for carts to traverse. These afford ample facilities for illicit distillation.

Bijnor.—Outstill system came into force in parts of the district from 1881. These tracts are thinly populated and abound with forests.

Moradabad.—Pergunnah Thakur Dwara, which was under farming system since 1872, has been brought under the outstill system from October 1882, and three distillery shops of Pergunnah Moradabad bordering on the Rampur State outstilled from October 1884. These tracts are adjacent to the Terai district where the farming system is in force; also Rampur Native State, where liquor is sold cheaper. Besides this the Ramganga River frequently stops communication between the outstill tracts and the distillery head-quarters for weeks at a time.

Bareilly.—Baheri and Miraganj Tahsils were brought under the outstill system from October 1881 and 1882 respectively. Both adjoin the Rampur State. Baheri also adjoins the Terai where the farming system prevails.

Pilibhit.—In Tahsil Puranpur the farming system is in force from a long time, and it is preferable, because the tahsil contains large jungles and the Nepal territory is on its border, also because the population is poor. The outstill system came into force from October 1883 into those portions of Pergunnah Pilibhit which lie on the borders of Puranpur and Terai under the farming system. In the same way the outstill in Tahsil Bisalpur is in force from October 1883 in the tracts bordering on the Puranpur Tahsil; also Pawayan Tahsil, of Shahjahanpur district, where the outstill prevails. Cheap liquor is liked by the people.

Shahjahanpur.—In Tahsil Pawayan the outstill system is in force from 1879-80 in the most northern part containing a good deal of forest and bordering on forest on the north, north-east and north-west thinly populated in parts. At first the system was extended to the whole of Pergunnahs Khotar and Pawayan and eventually to Pergunnah Baragaon (these three forming the Pawayan Tahsil), to Tahsil Jalalabad, in the extreme south of the district, and to portions of Tahsil Tilhar. In 1885, the outstill area was restricted. A further restriction is now under consideration, so that the system will remain in force only in Pergunnah Khotar and the north-west corner of Pergunnah Pawayan.

Allahabad.—Outstill and farming systems are preferable in the south of the district by reason of the neighbourhood of the Native State of Rewan.

Hamirpur.—This district is entirely under the outstill system since October 1881 in substitution of the farming system. The reason why this system is preferable is that the district is a primitive and sparsely populated tract and honeycombed with Native States.

Banda.—The whole district has been under the farming system since October 1871. In 1882-83, with the exception of Kirwi Sub-Division, the district was brought under the outstill system. The reasons assigned for Hamirpur are also applicable to this district.

Gorakhpur.—The outstill system was introduced in 1880-81 into those parts of Tahsils Deoria, Hata, Parouna and Maharajganj which directly border on Bengal and Nepal In the following year some modification appeared necessary, and the system was extended throughout those four tahsils for the following reasons:—

(1) Suppression of smuggling from over the border.

(2) The great distance of many of the shops from the nearest distillery which amounted in some cases to as much as *60 miles*.

(3) The belief of the local authorities (which has since been abundantly justified) that a great increase in revenue would be gained without any injurious effect on the drinking habits of the population. This system was also extended in 1883-84 to the three tappas of the sadr tahsil which are cut up by overflowing nallas (streams) and are in close and uninterrupted intercommunication with the rest of the outstill areas.

Basti.—In 1880-81, parts of this district were brought under the outstill system. The advantages over the distillery system are as follows:—

(1) The tract under the outstill system is the Trans-Rapti country in the north of the district adjoining the Native territory of Nepal. The Nepalese have stills all along the frontier, they could easily undersell any distillery liquor.

(2) Revenue rose from R2,900 to R33,980 in the first year.

(3) The Sub-Himalayan tract north of the Rapti is damp and malarious and spirit-drinking is more or less necessary to health, and the distillery liquor is prohibitive.

(4) The whole of the tract is intersected with rivers, lakes and mountain streams and communications are defective. The distribution of distillery liquor would be difficult and insufficient which would encourage illicit distillation.

Mirzapur.—The farming system has been introduced in Tahsil Robertsgunj in 1868, in parts of Chunar and Mirzapur in 1878, and in parts of Tahsil Chakia in 1882. The main reasons for preferring the farming system in the upland portion of this district are (1) to the enormous distance from the distillery, often as much as *80 to 100 miles*, to the difficulty experienced in travelling over bad roads and across mountain streams, ravines and hills, and (2) the proximity to Native States, as well as to the many facilities which the peculiar physical condition of the country for illicit manufacture affords.

Ballia.—In 1881-82, the outstill system was substituted for the distillery system in Tahsils Ballia and Bansdih owing to the extensive consumption of illicit liquor both smuggled from the neighbouring districts of Shahabad and Saran and manufactured within the district itself.

Jalaun.—In this district the farming system is in force since British rule commenced in these parts. The reasons given in the G O. No. 185—XIII-28, dated 22nd August 1888, apply to this district, the population being a scattered one and the whole of the western border of the district being bounded by Native State.

Jhansi.—Since the establishment of the district (1854), the farming system has been in force. The district is surrounded by and interspersed with Native States.

Lalitpur.—The farming system was in force throughout the district, but in 1881-82 Pergunnah Lalitpur was brought under the outstill system. With the exception of a small portion in the north facing Jhansi and in the south where it is bounded by the Sagar District (Central Provinces), Lalitpur District is surrounded by Native States: it is thinly populated and has large barren and forest tracts.

Kumaon and Garhwal.—It is not known when the present system of farming first came into force in these two districts, probably from the date of the conquest of the province. The conditions referred to in G. O. No. 185—XIII-28, dated 22nd August 1888, are applicable to these districts.

Terai.—The farming system is in force from April 1871. This system is suitable because the district is thinly populated and covered with forest bordering on the Native States of Rampur and Nepal. The distillery system was once tried but proved a failure. The climate of the district necessitates the consumption of native liquor which if not available is smuggled.

Kheri.—Outstill system was introduced in the Sub-Division of Mohamdi and Nighasan in 1883 and 1887 respectively. This system is preferable in Nighasan, because it adjoins the Nepal territory and is divided from the rest of the district by rivers which render the conveyance of liquor from the central distillery difficult and expensive during the rainy season. For the prevention of smuggling the adjoining outstill tracts, Tahsil Mohamdi has also been brought under that system. Beside that Mohamdi is situated at a long distance from the sadr distillery and it is divided by the Gamti River.

No. 31 (Revenue), dated 14th March 1889.

From—The Secretary of State for India,

To—The Government of India.

I have considered in Council Your Excellency's two letters Nos. 22 and 23, dated the 22nd January last, concerning Excise affairs in Bengal. The former of these letters forwarded a report by Mr. C. E. Buckland upon the Madras and Bombay Excise systems, as compared with the system in Bengal, and a proposal from the Bengal Government to appoint an Excise Commissioner on a salary of R2,500 to R3,000 a month. The second letter forwards seven memorials from Native Associations in Calcutta and its suburbs concerning the outstill system in Bengal.

2. I concur in the view that the Excise administration of Bengal requires detailed revision and skilful control. And, in the circumstances, I sanction the appointment of an Excise Commissioner on a salary of R2,500, rising to R3,000, for the period of three years, and subject to special report before the end of the third year I have no doubt that Your Excellency's Government and the Lieutenant-Governor will give full weight to the considerations which tell in favour of placing the Excise Commissioner in direct communication with the Local Government, and not in subordination to the Board of Revenue. The former system appears to have answered well in Madras and Bombay, and there is much to be said for giving a selected Excise Commissioner a full authority in Excise matters, subject to the control of the Local Government.

3. The Lieutenant-Governor, when forwarding the seven memorials already mentioned, refers to the action taken on Mr. Westmacott's report concerning the outstill system in Hooghly and Howrah, and explains that he cannot decide or report upon the general questions raised in these memorials until he has received the opinions of the Board of Revenue and other

superior Revenue officers. I request that the seven Associations may be informed that I have received their memorials, and that the arguments urged by them are now under the careful consideration of the Bengal Government.

4. In connection with this subject, I desire to remind Your Excellency that, in my Despatch of the 19th April 1888 (No. 28, Revenue), I laid down the principles (1) that any extension of the habit of drinking among Indian populations is to be discouraged; (2) that the tax on spirits and liquors should be as high as may be possible without giving rise to illicit methods of making and selling liquor; and (3) that, subject to these considerations, a *maximum* revenue should be raised from a *minimum* consumption of intoxicating liquors. In other words, to quote from the report of a Committee appointed by the Government of Madras in the year 1884—

"it should always be borne in mind that the taxation of the sale of intoxicating liquors is imposed primarily in order to restrain the consumption of such liquors, and not for the purpose of making money out of their sale."

I am confident that Your Excellency's Government will adhere strictly to these principles in any measures which you may think fit to adopt, and that you will do all that lies in your power to ensure that they shall be observed by all who are engaged in the work of the Excise Department.

No. 38 (Revenue), dated 28th March 1889.

From—Her Majesty's Secretary of State for India,

To—The Government of India.

I have considered in Council Your Excellency's letter, Finance and Commerce Department (Excise), No. 55, dated 19th ultimo, with enclosures, concerning the administration of the Excise revenue under the outstill system.

2. I observe that this system obtains over the greater part of —

Bengal,	Assam,
The Central Provinces,	Berar,

and that it is adopted in comparatively small parts of other provinces. I recognise that the evils of this system might be greatly mitigated by—

(*a*) the careful limitation of the number of licensed liquor shops;
(*b*) the restriction placed on the capacity and working of licensed stills;
(*c*) the enforcement of a minimum price below which liquor must not be sold.

But it appears that the two latter restrictions are not fully carried out in all provinces, and I notice that the Local Governments of Bengal and Assam are considering the advisability of partially re-introducing or extending the central distillery system, to the exclusion of the outstill system.

3. The past history of Excise administration in Bengal, the North-West Provinces, and the Central Provinces affords ground for the opinion that the outstill system was introduced or re-introduced into parts of those provinces because the central distillery system had, as then worked, promoted the illicit manufacture and consumption of liquor. But the experience of Madras and Bombay, where much attention has been successfully given to Excise matters, shows that the central distillery can be worked so as to keep down consumption and at the same time to enhance the revenue from and the price of liquor.

No. 167, dated 25th May 1889.

From—The Government of India,

To—The Secretary of State for India.

With our Despatch No. 67, dated 12th March 1889, we forwarded to Your Lordship copy of a letter from the Government of Bengal, containing its views on the questions of the maintenance of the outstill system and the introduction of a system of local option in Bengal. These questions had been raised in certain memorials which accompanied our Despatch No. 23, dated 22nd January

last. In accordance with the promise made in paragraph 2 of the Despatch of 12th March last, we now forward a series of reports from all Local Governments and Administrations showing the precautions taken, and the extent to which deference is paid to the wishes of the residents of the neighbourhood, before a license is granted to a shop for the sale of liquor.

2. In the memorials forwarded with our Despatch No. 23, dated 22nd January last, two separate and distinct questions were raised, that of the general abolition of the outstill system in Bengal and that of the introduction of a system of local option alluded to in the preceding paragraph. With the general nature of the outstill systems as administered in the several provinces of India, and the extent to which they are in force, Your Lordship has already been made acquainted by our Despatch No. 55, dated the 19th of February last, to which Your Lordship's reply No. 38 of the 28th of March has recently been received, and it is not our intention at present to enter on any further general discussion of this portion of the question. As regards Bengal, however, we stated in paragraph 12 of our Despatch that the excise system of that Province "must be still considered to be in an experimental stage," and that we had "requested the opinion of the Lieutenant-Governor on the question whether, instead of giving it a more extended trial, the outstill system should be generally abolished," and upon that opinion as recorded in the letter from the Government of Bengal which accompanied our Despatch of 12th March last, and the considerations upon which it is based, we beg to offer the following observations.

3. The proposal to resort to a general abolition of outstills throughout the Province is, as pointed out by Sir Steuart Bayley, not a new one. In paragraph 14 of our Despatch of the 19th February, we have already called Your Lordship's attention to the fact that since the year 1860 the excise system of Bengal had leaned at one time strongly towards the outstill system, and at another towards the entire suppression of outstills and the substitution for them of central distilleries. The table in that paragraph shows that the policy of suppressing outstills which is now under discussion was, more than a quarter of a century ago, deliberately adopted in Bengal. An outstill system, combined from the year 1813 in certain parts of the Province with a farming system, had been established as long ago as 1793, and was maintained with but slight interruptions and modifications for about 60 years, before it was condemned as leading in its then existing form to an increasing consumption of liquor with its attendant evils In 1859 the Government accordingly resolved to introduce the central distillery system in supersession of all others, and after four years of controversy, peremptory orders were issued in 1863 with a view to giving practical effect to this resolution. The result was that in the four years central distilleries increased in number from 96 to 264, and the outstills diminished from 6,655 to 165.

4. Though the outstill system began to recover ground in 1871, the experiment of the general establishment of central distilleries was practically allowed full scope for thirteen or fourteen years, by which time it was discovered that it had failed in realising the expectations with which it had been introduced. Its weak points were discovered to be (1) the facilities afforded for frauds by distillers in combination with the excise staff; and (2) the temptation given to illicit distillation in outlying districts, to which the transport of liquor from the central distilleries was a matter of difficulty, owing to want of proper means of communication and to the crude quality of the spirit which rapidly deteriorates and does not endure transport, and where the physical features of the country were such that unlawful production could not be suppressed. These evils gradually became so apparent, and the opposition to the system gained such strength, that the Government of Bengal, although not without much hesitation and reluctance, once more determined upon a reversion to the outstill system in all but central and populous places. The result was that in 1878-79 the number of outstills had risen to 3,911, while but 91 central distilleries were retained. These latter were further reduced by 1880-81 to 22, while outstills had increased to 5,657.

Vide paragraphs 12 and 13 of our Despatch of the 19th of February.

5. The effects of this sudden return to a system previously condemned were unsatisfactory: the price of liquor was lowered, and consumption increased.

A large share of this result was doubtless due to the order of the Bengal Board of Revenue issued on the 4th January 1879 directing that the condition of the license under which the capacity of the outstills was limited should be withdrawn. The evils of increasing consumption due to cheap liquor became apparent, and in December 1883 an Excise Commission was appointed, whose report, presented at the close of 1884, was reviewed by the Bengal Government in March 1886. Stated briefly, the recommendations of the Commission were in favour of the re-establishment of the central disillery system in all towns, and the introduction into outlying districts of a regulated outstill system, under which both the minimum price of liquor was to be fixed and its production strictly limited. These recommendations have been practically accepted by the Bengal Government, and their present efforts are mainly directed to working out an efficient excise system upon the lines indicated. The practical problem, on which the fate of the outstill system will in a great measure depend, is whether, under that system, production can be effectually limited, or security obtained that no part of the liquor produced shall escape taxation. As we have explained, Sir Steuart Bayley and his advisers are engaged in dealing with this question at the present moment, and, although it has been decided that the outstill system is one that should not be generally adopted, it would, in our opinion, be premature to pronounce a final opinion on that system as applied in parts of the Province of Bengal, until time shall have been allowed to the responsible authorities to test by observation the practical effect of the reforms now being introduced.

6. The lessons taught by experience support the conclusion that no one system of excise is suitable for a Province where the conditions are so complex. While, therefore, Sir Steuart Bayley is prepared to give every encouragement to the extension of the central distillery system to all suitable localities, and has recently abolished outstills in the districts of Howrah and Hooghly, he is not prepared to view favourably any proposal for their immediate and general suppression all over the Province. He is of opinion that "the mere abolition of outstills in tracts where central distilleries cannot be introduced would obviously not tend to diminish drunkenness," and that as the whole question of excise is now receiving an exceptional amount of attention, and every effort is being made to improve existing systems upon lines approved and adopted after the most mature and careful consideration, it would be highly impolitic and embarrassing to interrupt the course of the reforms now in progress by such a radical measure of change as that desired by the memorialists. This opinion we fully concur in; we doubt the expediency of uprooting the existing system while it is in process of reform and before it has been shown that a better system can be substituted, and we share the Lieutenant-Governor's hope that "the transition from a system of unrestricted outstills to one of rigid regulation," in those tracts to which experience has shown the outstill system to be most suited, may be attended with satisfactory results.

7. Turning now to the second and wider question raised by the memorialists, namely, that of local option, we are led by a careful consideration of the subject in all its bearings to the conviction that, under the circumstances which now exist, no such system could be successfully administered in any part of India. Any scheme of "local option" pre-supposes the existence of a highly developed system of local or municipal institutions, to which representatives are elected by the mass of the people and in which all conflicting interests command their due share of attention. In the communities in which such institutions are to be found, the necessary control over the actions of the representatives is secured by the right of periodical appeal to the judgment of the people. In India there is no representation of this character: the electoral system, so far as it has been introduced, rests upon the narrow basis of a restricted franchise and large masses of the people and those the least able to make their voices heard are without representation of any kind. No effective check could, therefore, be placed upon the capricious exercise of the power of granting or refusing licenses if it were entrusted to Municipal Committees or Local Boards.

8. "The peculiar conditions of society are," to use the words of the Lieutenant-Governor of Bengal, "such that it is altogether impossible to delegate to local bodies the power of dealing with the complex and difficult problems

connected with Excise administration. In the first place, it is not allowable for members of the Muhammadan community to openly countenance or tolerate in any way the consumption of spirituous liquors. The use of spirits is forbidden by the Koran, and the representatives of this community would undoubtedly, were it in their power, uniformly declare against the grant of licenses to sell alcoholic stimulants." And again, notwithstanding that many Hindu gentlemen are entirely free from all prejudice in the matter, the general feeling amongst them is adverse to the consumption of spirits, and they would in most instances join with the Muhammadans in negativing proposals to grant licenses. On the other hand, the lower classes who habitually resort to stimulants, and who seldom use them in immoderate or injurious quantities but in many cases as an antidote to the climatic influences to which they are exposed, are entirely unrepresented upon Municipalities and District Boards, and would, were their supply of liquor removed, be undoubtedly forced to have resort to illicit distillation and consumption. We are led by these considerations to the conclusion that it is altogether chimerical to expect that the lower classes could, by the removal of liquor shops, be driven to habits of strict temperance; and that the Government would be guilty of a dereliction of duty if it were to permit the creation of the class tyranny that would inevitably result from the adoption of a system of local option.

9. We fear that the advocates of temperance in England who press for the adoption of this system of administering the liquor traffic, are not well informed regarding the peculiar structure of Asiatic society in general, and of Indian society in particular. To attain even a partial success "local option" demands a certain homogeneity of character, tastes, and moral standards in the community into which it is introduced. In India this condition does not exist; society is not so much an aggregation of individuals as of classes, and, moreover, of classes whose habits, opinions, and views of right and wrong are widely divergent. On such elected bodies as exist there are no representatives of the great mass of the people, and if the licensing power, unaccompanied as it would be with any kind of responsibility, were entrusted to Municipal and District Boards, it seems very probable that it would be exercised without much forbearance or regard for the susceptibilities of those chiefly interested. It is idle to expect the difficult problem of the administration of the liquor traffic to be solved by the votes of representatives who are subject to these disabilities, and, in our opinion, no system of "local option" could be devised that would not, under the conditions that have to be dealt with, be doomed to failure.

10. Your Lordship is aware that even in countries where no violent differences of social habits and tastes exist, where representation is fully developed and political life most active, attempts to enforce abstinence under penalties have not been altogether successful or useful to the cause of morality; and we have little hesitation in coming to the conclusion that such attempts would be wholly unsuited to the existing conditions of this country, and that, even if representative institutions were more completely developed than they are, it would be exceedingly unwise to make India a theatre for experiments of this nature. These grave difficulties, which are not absent even in the most advanced cities of the Empire, would be especially felt in the smaller municipalities and outlying districts.

11. But while fully convinced of the impracticability and impolicy of introducing, or attempting to introduce, now or within any measurable distance of time, into this country any general system of local option, we are of opinion that no genuine expression of public opinion should be ignored in deciding whether a liquor license shall be given or not, and particularly in determining the location of a shop. To enable us to place accurately before Your Lordship the facts regarding the extent to which deference is now paid to local public opinion, we called for information from Local Governments bearing upon this aspect of the case. A brief summary of this information is now given.

12. In the district of Ajmere-Merwara, although no special rules have been drawn up upon the subject, the public in the vicinity are consulted as well as the police authorities previous to the opening of a new liquor shop; and the District Magistrate in his capacity of Excise Collector is the authority under whose permission all such shops are licensed.

13. The wishes of the residents of the neighbourhood are similarly con-

sulted in Coorg, in which Province it is stated that, since 1886-87, 35 shops have been closed with a view to checking an undue disposition to drink among the people, while only one new shop has been opened.

14. In the Hyderabad Assigned Districts the number of liquor shops is fixed for each district by the Deputy Commissioner in charge. No remonstrance regarding their location has apparently been ever received, though, "if it were, it would," we are assured, "undoubtedly meet with full consideration."

15. The Chief Commissioner of the Central Provinces reports that although, in his opinion, it is only in one or two of the larger towns in which there exists an educated community whose opinion is of any weight or consequence, nevertheless, if the residents in any locality were to petition for the closing of a shop, the local authorities would give attention to their wishes. But, it is added, that here, as in the Hyderabad Assigned Districts, no instance of such a petition can be recalled. The opening and closing of shops is left entirely to the discretion of the Deputy Commissioners, who are also the District Magistrates, and the excise authorities have no immediate voice in the matter.

16. From Burma it is reported that proper weight is always given to the expressed wishes of the neighbourhood concerning the location of liquor shops, though no rules have been issued upon the subject. The Chief Commissioner cites several instances which have come under his own personal observation of licenses refused or withdrawn in deference to the wishes of local bodies, and states that they might easily be multiplied upon a reference to the district authorities.

17. There is no separate Excise Department in Assam, the Deputy Commissioners and Magistrate having the control over matters of excise within their respective jurisdictions, under the general superintendence of the Commissioner of the Division in the Assam Valley, and the Commissioner of Excise (who is also the Inspector-General of Police) in the rest of the Province. Representations against the establishment or maintenance of shops, though rare, are on record; and the Chief Commissioner reports that they "seem always to have received the very fullest consideration" It is stated that "Agents of Tea Gardens have sometimes a word to say for or against the establishment of a shop in a particular locality." We may add that the Chief Commissioner has been requested to make a careful enquiry into the cases referred to in the letters which accompanied Your Lordship's Despatch No. 13, dated 31st January 1889, regarding the alleged facilities for drinking afforded to, and increase of drunkenness among, tea garden labourers, and the opening of outstills and shops in spite of the protests of planters.

18. In Bengal more specific instructions have been issued for the guidance of the responsible officers in such matters. They have been instructed, in the circular quoted in paragraph 2 of the letter from the Government of Bengal, which forms one of the enclosures to this Despatch, to ascertain and to consider, though not necessarily in all cases to conform to, local opinion. Where municipalities exist, the Board of Revenue has been specifically directed to see that the Commissioners shall always be consulted; and remonstrances made by local bodies against the selection of the site for shops are never disregarded without good reason. It is further particularly ordered that, save for special cause, no liquor shops shall be opened near market places, schools, factories, and other places where they are likely to afford more than usual temptations to drink, or to offend public feeling.

19. In the North-Western Provinces, although, as in most of the preceding cases, no rules exist requiring that the opinion of local bodies should be obtained upon the licensing question, the excise regulations provide that opportunity shall be given to zemindars and neighbours of objecting to the position of shops; and any representations made by them or by local public bodies receive attention.

20. The excise rules of the Punjab distinctly lay down that no shop shall be opened in a village the inhabitants of which object to its establishment; and as a consequence the Lieutenant-Governor reports that various instances have occurred of the refusal to grant or renew licenses on these grounds. Nor is a single instance recalled in which a shop has been opened in opposition to the wishes of the inhabitants. The District Magistrate is here also the local head of the Excise administration, and no shops are opened or closed without his knowledge and concurrence.

21. The report of the Madras Government shows that remonstrances against the establishment of liquor shops are of rare occurrence; but when received, enquiry is made, and such attention as may appear reasonable is given to them. It is stated that but few new shops are now opened in the Presidency, and the number of those licensed is being rapidly reduced. In the majority of places in which there are shops public bodies do not exist, and where they do, they can in no sense be called representative. The Magistracy here, as elsewhere, are invested with the licensing authority.

22. Sanction to the licensing of shops in Bombay is only given after enquiry made in the districts by the Collectors, and in the island of Bombay by the Commissioner of Police. No complaints have apparently ever been received that representations made in the matter have not received the fullest attention. But it is pointed out that, as a rule, the inhabitants of that Presidency are not sufficiently interested to stir in the matter uninvited and, "if invited, would simply become the tools of wire-pullers on each side."

23. These facts, and the reports from which they are taken, will, we trust, afford Your Lordship sufficient assurance that local prejudices and feeling in the matter of the licensing of liquor shops are not lightly disregarded, and that safeguards are, as a rule, imposed against their establishment in localities where they might prove a source of annoyance to the neighbourhood, or in such numbers that they might unduly facilitate drinking. It is to the issue of general instructions for the guidance of district officers in dealing with excise questions, rather than to any scheme of local option that we must look, under the conditions of society in India, for the improvement of the Indian system of excise. With this view we shall forward a copy of this Despatch and its enclosures to all the subordinate Governments. Looking to the difficulties that would attend any attempt to suddenly introduce uniformity of practice over such a vast area as India, we have not thought it desirable to issue specific instructions on the subject at the present moment. The facts now brought together will enable each Government to learn what other Governments are doing, and to introduce such measures as may appear best suited to local conditions. The procedure adopted in Bengal, where distinct instructions have been given to the licensing officers to ascertain and consider local opinion, and where directions have been issued that, where municipalities exist, the Commissioners should be consulted in determining the location of shops, might perhaps be generally followed with advantage; but beyond indicating our view to this effect, we prefer to leave the settlement of details to the several Governments. We shall, however, continue to give our attention to the subject, and we hope that it may hereafter be found possible to frame general rules, which Local Governments can supplement by the issue of instructions adapted to the special requirements of each province or locality.

No. 1-0—2-7 E., dated 19th February 1889.

From—H. J. S. COTTON, Esq., Officiating Secretary to the Government of Bengal.

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of the orders of the Government of India, No. 496, dated 25th January 1889, in which the opinion of the Lieutenant-Governor is invited on the following questions:—

(1) whether the outstill system, instead of being given a more extended trial, should be generally abolished; and

(2) whether a system of local option, as advocated by certain Associations, should be introduced in Bengal.

2. In reply I am to say that the first of these questions has always been a subject of burning discussion in Bengal; and the Lieutenant-Governor considers that it will be impossible to give any answer to it, without considering historically the policy which has been followed from time to time in the management of the excise on country spirits in these Provinces. The record of experience will be a more useful guide to future action than any expression of opinion based only on theoretic or abstract grounds. A full historical sketch will, I am to say, be found in the Report of the Bengal Excise Commission of 1883-84, to which reference is invited for a complete exposition of the Bengal Excise policy, both historically and otherwise; and the Lieutenant-Governor therefore bids me to confine myself in this letter to a summary, which will bring into bold relief the important features connected with the changes made.

3. Under Regulation XXXIV of 1793 an outstill system was established, and a daily tax

levied on each still at rates varying according to the importance of different localities. Under Regulation X of 1813, sudder or central distilleries were established at the head-quarters and in large towns of 21 districts, but the experiment was pronounced unsuccessful, and in a very few years most of them were abolished. By this Regulation outstills situated beyond 8 miles from a sudder distillery were to be managed as before; but authority was also given to farm the exclusive right to manufacture and sell spirituous liquors for any period not exceeding one year. Under Regulation VII of 1824 the limitation of farms to a term of one year was rescinded, and the farming system in other ways extended and strengthened. The result of this Regulation was that the whole Province was soon practically let in farm. At first the revenue increased, but it afterwards fell off from 19 lakhs in 1829-30 to 13½ lakhs in 1834-35. This collapse in revenue was followed by the appointment in 1840 and 1844 of two Abkari Commissioners, whose jurisdiction was confined in Bengal Proper. These appointments, again, were abolished in 1852 and 1853: but the system of excise, whether administered under special Commissioners or the ordinary staff of revenue officers, did not change, and as a rule was outstill, which a few sudder distilleries only maintained where they had previously existed. The farming system continued all along in Behar and Chota Nagpore.

4. It may be said at once that the farming system, which remained in force in those portions of the Lower Provinces where drinking is most prevalent, for nearly half a century, was a thoroughly bad one. Every encouragement was given to drinking; for the more shops open, and the greater the consumption of liquor, the larger was the farmer's profit. Both from the revenue and moral point of view it is a system to be condemned. The management of the outstill system was also very unsatisfactory; shops were multiplied, and the result was too often the simultaneous increase of drinking and of the excise revenue. These evils were so apparent that it was resolved by Government in 1859 to introduce the central distillery system in the place of all others. It was pointed out that the existing system of outstills was objectionable because it involved no minimum rate of duty—indeed had no fixed excise on spirits at all—because much of the general dissatisfaction with the abkari system which existed had arisen from the outstill practice, and because that system looked for a revenue rather to a very large number of spirit shops and a great consumption than to a high tax and discouraged consumption. A long controversy then ensued. The objections to the general introduction of the central distillery system—objections which, as it will be seen, experience has shown to be valid—were forcibly brought to notice, but they were overruled; and in 1863 peremptory orders were issued directing that outstills should be generally abolished and central distilleries established in their place. When these orders were passed there were 96 central distilleries and 6,655 outstills in the Province; four years later the number of outstills had been reduced to 165, and the number of central distilleries increased to 264.

5. The change of policy upon which the Government of India have now called upon the Lieutenant-Governor for an expression of opinion was therefore deliberately adopted more than a quarter of a century ago. The experiment of the general abolition of the outstill system has been tried. For a period of thirteen or fourteen years it was allowed full scope, and the records of Government contain the amplest evidence of the effect produced. The Minute recorded by Mr. A. Money, C B., Member of the Board of Revenue, dated 25th January 1875, upon certain memorials which had then been presented against the Excise administration of Bengal, contains the following remarks:—

"In 1859 the Government determined to extend the sudder distillery system as the best mode of maintaining a proper equilibrium between the real demand for liquor and the means for its supply. The theory of this system is perfect. Every ounce of liquor consumed pays duty before it is offered to the public. The rise or fall of the demand is as correct in its indication as are the changes in a barometer; and according to such should the duty be regulated. The rate of duty becomes the best and proper check against undue facilities for drinking. It logically follows that no necessity exists for imposing any limit on the number of shops. The rate of duty provides the necessary check."

The theoretic advantage of a central distillery system was therefore fully appreciated; but Mr. Money went on to explain that the system had not fulfilled the hopes of those who had insisted on its extension throughout the Presidency. Perfect in theory, it was found to have two weak points in practice—the facilities it affords for fraud and the temptations and comparative immunity it holds out to illicit distillation. It is impossible to prevent combination between the members of the Excise staff and the distillers and shopkeepers. It is a simple and easy matter for instance to pass out of the distillery 50 gallons of spirit, taking duty on only 40 gallons and entering only 40 in the books, the profit on the odd 10 gallons being divided between the officer in charge of the distillery and the shopkeeper; or it is an equally simple process to enter the whole of the 50 gallons in the register, but at a strength much below the real strength, and to levy the duty on the registered strength and divide the profit on the margin which has escaped taxation. On the other hand, illicit distillation continues practically unchecked: the revenue authorities have to trust almost entirely to the police, and experience has proved that the police are of very little use as abkari detectives. Illicit distillation is usually carried on indoors, and the sale of the liquor in most cases proves nothing, as the distiller is the shopkeeper licensed by Government. It was shown by careful enquiry in 1868 that in a very large number of shops, the details of which were specified in the report submitted, the amount of duty-paid liquor sold was insufficient to give a profit to cover the license fees and other expenses: and as it may be presumed that the liquor sellers did not carry on their business at a loss, the conclusion is inevitable that most of the liquor which they sold was smuggled.

6. The extent of frauds committed by distillery officers under the central distillery system is discussed at some length on pages 54 to 57 of the Report of the Bengal Excise Commission. Many of the distilleries were situated, at great distances from either district or sub-divisional head-quarters, in outlying jungly tracts, and practically out of the reach of all effectual supervision. The duty on the spirit manufactured was many times the cost of production, and it is not surprising therefore that distillery and excise subordinates combined almost everywhere to defraud the revenue by passing out the spirit either duty-free or on payment of less than the proper rate. The records of every year are full of cases in which the officers in charge of distilleries were convicted and punished; and there can be no doubt that the number of frauds detected was very small compared with those not found out. The Commission, by careful calculation and enquiry into the statistics of the number of gallons which paid duty and passed into consumption during the year 1875-76, ascertained that the amount of spirit fraudulently sent out from central distilleries in that year could scarcely have been less than 340,000 gallons, and may have amounted to as much as 560,000 gallons, and that the revenues were therefore defrauded of an amount varying from R7,70,000 to R12,70,000. There can be no doubt that frauds to a similar extent were perpetrated during every year of the central distillery system. The Board of Revenue furnished elaborate comparative statistics in 1870, which showed that during the previous ten years the revenue receipts were 55 or 60 lakhs less than they would have been under the system which the central distilleries superseded. The whole of this loss of revenue may be attributed to the collusion of the lower excise officials with the manufacturers.

7. The prevalence of illicit distillation during the central distillery period is no less conclusively established. The Commission came to the conclusion, which is supported by evidence recorded in their report, that, especially in the mohwa-producing tracts, there was much illicit distillation during the period in which these tracts were exclusively supplied from central distilleries. They considered that there was extensive smuggling along various parts of the frontier. They were indeed of opinion that the harm done by illicit distillation and smuggling was less than the injury caused to the revenue by the illicit practices in central distilleries. But they pointed out that the demoralisation occasioned by the prevalence of illicit distillation and smuggling was much graver than a mere loss of revenue, and they have shown with great force and justice that among the greatest evils connected with the prevalence of such illicit practices in India are the dangers of abuse of power on the part of the preventive and detective establishments employed to restrain them, and the opportunities which are afforded to harass and oppress innocent people.

8. The evils which are described by the report of the Excise Commission were sufficiently obvious at the time to the district officers by whom the distillery system was worked, and who saw its defects; and they remonstrated with such persistence that the opposition to the system grew stronger and stronger until, under Sir Ashley Eden's administration, it was almost entirely swept away and the outstill system substituted. The orders for the abolition of the old system were very gradually and reluctantly passed; but when once a change in policy had been definitely established, the pendulum soon swung to the very other extreme. The principle was laid down by Mr Alonzo Money that "the sudder distillery system should be adopted in towns and the outstill system in the interior, with strict precautions against the tendency of the latter to multiply outstills in the interior, and against the tendency of the former to increase shops in towns" And so Sir George Campbell, while he was not fully prepared to admit that the central distillery system had failed from faults inherent in it, or that it was expedient to return to the monthly-duty system in its old form, expressed his readiness, so long ago as in 1877, to consider any recommendations that in specially remote and thinly-populated tracts one or more stills should be licensed at a monthly fee, which would cover a fair duty on all the spirit that such stills could turn out. In a similar way Sir Richard Temple acknowledged in more than one Resolution that the outstill system had been found better adapted than central distilleries to outlying parts of the country. In accordance with these views the number of central distilleries had been reduced from 257, the number in 1868-69, to 211 in 1877-78, and the number of outstills had increased during the same period from 261 to 862. But the orders of 1877, which directed that sudder distilleries should be maintained only at central and populous places, and that outstills should be introduced beyond this radius, immediately produced a more marked effect. The very next year the number of outstills had increased to 3,911, and the central distilleries were reduced to 91. In 1880-81 there were only 22 central distilleries left in Bengal, while the outstills had increased to 5,657.

9. While avoiding one error, the Excise administration of these provinces has thus fallen into another. There can be no doubt that the abolition of the central distilleries was followed in many places by an increase in the consumption of liquor. The Government was not unaware of this tendency, and steps were taken in 1880-81 to effect a reduction in the number of outstills. By 1884-85 the number had been reduced to 3,747; but the evil was so great and urgent, and the price of liquor had been so obviously cheapened by the extension of the outstill system, that it became necessary to take special measures to remedy the evil, and with this object the Bengal Excise Commission was appointed in December 1883. The report of this Commission is a landmark in the history of Bengal Excise. It was submitted to Government towards the close of 1884, and was reviewed by Sir Rivers Thompson's Government in a Resolution dated 10th March 1886, from which it will be convenient to make the following extract:—

"8. The special object of the appointment of the Commission was to ascertain the causes of this increase, and to suggest means by which they might be removed; and their enquiries were directed mainly to these points. In their opinion the primary cause of the growth of the habit of

drinking among the people is the influence of social, moral, religious changes in relaxing the restrictions which had previously kept large classes from indulging in spirituous liquors; but there have been other minor causes, without which consumption could not have developed as it is seen to have done. Increase in the purchasing power of the consuming classes is assigned as a reason for some portion of the increased consumption; but the greater part of it must be otherwise accounted for, and the Commission enumerate the following causes:—

(1) The suspension in 1878 of the long-established rule limiting the capacity of stills, thus enabling the distillers to produce from their large stills greatly increased quantities of liquor at greatly reduced prices.

(2) The excessive number of shops that have been licensed, total population and area having alone been considered, although the proportion of the consuming population to the total population varies greatly in different districts.

(3) Improper selection of sites for shops.

9. The recommendations which the Commissioners make for removing these causes of increased consumption, and for remedying minor evils incidental to the present system, may be summarised as follows:—

(1) Central distilleries should be re-established in all large towns at the head-quarters of districts in which there is a great demand for country spirit.

(2) In other towns the stills should be grouped within one enclosure outside the inhabited parts of the town, and care should be exercised in the selection of the retail shops within the town supplied by these stills.

(3) In each district a maximum aggregate capacity for all outstills should be fixed, and the number of outstills and size of each still should be determined with reference to the maximum aggregate. All stills holding more than 10 seers should be of metal, and should be registered and stamped by the Excise authorities. The upset price of each still should be proportionate to its capacity, and should be calculated on the basis of the duty (at a rate fixed by Government) which could be levied on its outturn at a given strength.

(4) The aggregate capacity of the fermenting vats allowed to each still should also be fixed.

(5) A minimum price should be fixed for the cheapest sort of liquor according to the circumstances of each district and the prices now prevailing. On this subject Mr. Reily dissented from his colleagues.

(6) Excise establishments should be reconstituted on a more liberal scale."

10. On the various recommendations made by the Commission on minor points it is unnecessary to dwell. It is sufficient to say that the principles laid down by the Excise Commission have almost without exception been accepted by Government. The elaborate enclosures which accompanied my letter No. E.$\frac{P}{5}$-5, dated 6th December 1888, will show how far it has been found possible to give effect to them during the past 2½ years. In the face of all the difficulties which must everywhere accompany the introduction of a new system it cannot be said that all the restrictions recommended have as yet been successfully imposed; but it may be fairly urged that great improvements have been effected; that the principle has definitely been established; that the distiller, under the outstill system, is not free to brew as much spirit as he likes, and sell it whenever he likes; and that the levy of duty as well as the conditions both of distillation and sale are carefully regulated with reference to the existing local demand. The system in force is in fact a system of regulated outstills, and, as the Excise Commission have been careful to explain, if the producing capacity of the outstills is limited, and the revenue paid on each outstill is calculated in proportion to its capacity, there is little real difference in principle between such a system and the system of central distilleries.

On the other hand, the obvious advantages of the outstill system in repressing frauds and illicit distillation are retained. It has been pointed out by the Excise Commission that almost all the abuses connected with the management of the central distilleries disappeared with their abolition in outlying and imperfectly supervised tracts. There may be some openings for corruption at present, but they are comparatively small, and detection is much more easy with even moderately watchful supervision. The outstill-holder is urged by the strongest motive of self-interest to do all in his power to put down illicit distillation, while the retail vendor, under the central distillery system, was often himself the chief illicit distiller.

11. The success of the present system of regulated outstill distillation must, however, entirely depend upon whether it is found possible to limit the size of the stills and vats. The Lieutenant-Governor has already observed that, unless the experiment of limiting their capacity or, in other words, of restricting the amount of proof-spirit to be distilled in a month in each outstill, can be successfully carried out, he is unable to see how the outstill system can fail to degenerate into the old indefensible arrangement under which the outstill-holder becomes a farmer pure and simple, with full power and every inducement to cheapen his liquor and increase the consumption thereof to the utmost possible extent. He has freely admitted that unless by some means the outturn of liquor from the outstill system can in practice be restricted, it will be exceedingly difficult, if not impossible, to justify the continuance of the system. The regulation of the outturn and the levy of a proportionate duty on it are therefore the main points to which the efforts of the Government of Bengal and of the officers employed under Government in carrying out its excise policy are now directed. Such regulation is deemed by some to be impossible; by others it is thought to be neither impossible nor even very difficult. But difficult or easy, it is the point upon which the maintenance of the system turns.

12. The Lieutenant-Governor is convinced that the repeated changes which have been

made in the system of excise in country spirits are most injurious, and that no exclusive system can be adapted to these Provinces. He desires me to express his emphatic concurrence with the following remarks recorded in paragraph 102 of the Report of the Excise Commission :—

"At the best, every system of excise that has yet been devised has evils inherent in it, and dangers which have to be constantly guarded against. There is no system either unobjectionable in theory or faultless in practice, and all that can be done is to adopt for each place the form of taxation and manner of working which may seem best suited to it, and most likely to check avowed consumption without giving an irrestrainable impetus to unlawful practices. This conclusion has forced itself upon the Commission as the main outcome of their enquiries, and it has been clearly indicated throughout this report, but they think that it cannot be stated too strongly and scarcely repeated too often. For in looking back over the management of Excise in Bengal since 1790, nothing comes out more clearly than the mischief caused by the belief that the particular system in favour at a given time was the one perfect and universally applicable system, and by the determination of its supporters to introduce it everywhere and at all risks."

The central distillery system failed, because it was indiscriminately applied to all parts of the country without proper means of supervision, and no better success was obtained when outstills were introduced with equal indiscrimination and equally without proper check and control. It was with due regard to previous experience, and the recommendations of the Commission, that the cardinal principle was laid down by Sir Rivers Thompson's Government that "an outstill system properly regulated is the most suitable for the country in general, but where special means of close supervision exist, and a large drinking population is found in a small and well-defined area, central distilleries, in which alone a uniform tax can be levied on spirit according to its strength, should be established." Under these instructions no uniform system has been adopted, but different systems have been applied which vary with the conditions and circumstances of different parts of the country. The tendency to which Sir Steuart Bayley has always given every encouragement is to extend central distilleries to every locality favourable to their introduction. The number of distilleries and distillery shops has increased from 21 and 479 in 1884-85 to 25 and 570 respectively in 1887-88. It is now in contemplation to gradually replace the outstill system by central distilleries throughout the whole tract of country in the immediate neighbourhood of Calcutta.

13. These observations, in which the history of the past has been reviewed and the present excise policy of the Government has been briefly described, will, the Lieutenant-Governor trusts, be found to furnish a sufficient answer to the first of the specific questions raised in your present letter. Sir Steuart Bayley is not prepared to look favourably on any proposal for the immediate or universal abolition of the outstill system in these Provinces. He is not in a position to suggest the general introduction of any other system in its place. Experience has decisively shown that the re-introduction of the old central distillery system, as it was worked in rural tracts, would produce demoralising results which are certainly not less injurious to the country at large than are the evils of the outstill system. The mere abolition of outstills in tracts where central distilleries cannot be introduced would obviously not tend in any way to diminish drunkenness. The whole question of excise is now receiving an exceptional amount of consideration, both at the hands of Government and from the Revenue officers entrusted with the administration; the supervision of the settlements of excise shops for the ensuing year,—a process which includes enquiry into the number of outstills to be licensed, the specific locality to be fixed upon for each outstill, the restrictions to be imposed on each outstill as regards still and vat capacity, the upset prices to be fixed in order to assimilate the rate of fee to the rate of duty payable on distillery liquor in the neighbourhood, and the minimum price to be sanctioned for retail sales,—has been imposed on a specially selected officer of standing and experience in excise matters, and the appointment of a Special Excise Commissioner in Bengal has been recommended to the Government of India and the Secretary of State, with immediate reference to the necessity of enforcing organisation in the management of this important department. The moment would, therefore, in the Lieutenant-Governor's opinion, be very inopportune for venturing upon any new departure in the administration. Every effort is now being made to improve existing systems on the lines of a policy accepted and approved, a large increase of expenditure has been incurred in the revision of distillery establishments, and proposals are under consideration for further strengthening the special Excise preventive staff which is now too weak for efficient control. It has already been reported to the Government of India that the transition from a system of unrestricted outstills to one of rigid regulation admits only of gradual accomplishment, but that the facts in the possession of this Government afford good ground for believing that it may be worked to a successful issue. The interruption to these reforms, which would be occasioned by any such radical measures as the general abolition of the outstill system, with nothing better than central distilleries to replace it in all localities, would create embarrassment and difficulties the end of which it is not easy to foresee.

14. Turning now to the second question raised in your letter, I am to say that the Lieutenant-Governor is convinced that it will not be possible to introduce into Bengal any such system of local option as has been advocated by the Associations who have presented memorials to the Secretary of State. The peculiar conditions of society in this country are such that it is altogether impossible to delegate to local bodies the power of dealing with the complex and difficult problems connected with Excise administration. In the first place it is not allowable for members of the Mahomedan community to openly

countenance or tolerate in any way the consumption of spirituous liquors. The use of spirits is forbidden by the Koran. As a matter of fact, Mahomedans in Bengal are, as a rule, very abstemious, and the upper classes, rarely, if ever, indulge in drinking. The representatives of this community would undoubtedly, if it were in their power to do so, declare absolutely for the prohibition of all alcoholic stimulants. It would be incumbent on them by the tenets of their religion to do so. A Mahomedan gentleman, although he may tolerate the consumption of spirits by others when he is not responsible for its repression, could not venture to rise in his place at a meeting of a Municipality or District Board, and authorize the establishment of a liquor shop anywhere or under any restrictions. Similarly, in the case of Hindoos, who are not restrained by any religious sentiment from dealing fairly with excise questions, it is no less the fact that the upper classes of the community who, from the nature of the case, can alone find representation in local bodies, are equally precluded from openly countenancing the establishment of shops for the sale of liquor. Notwithstanding that many Hindoo gentlemen are without prejudice in regard to spirit drinking amongst themselves, and will occasionally indulge in private. It is a matter of notoriety that public opinion on the subject runs so strongly among them that one and all of them, including those who drink in private, would object in the same manner as the Mahomedans would do to any proposal for licensing a spirit shop The influence of public opinion operates almost as strongly within the Hindoo community in this respect as does the direct teaching of the Koran upon a Mahomedan. If, therefore, power without responsibility is entrusted to local bodies, whether Municipalities or District Boards, consisting as such bodies must do of a large majority of Hindoo and Mahomedan gentlemen, there can be no doubt but that the lower classes who are not represented, but who habitually use stimulants, would be driven to the consumption of illicit liquor, and the whole system of Excise administration would be thrown into confusion. This condition of things is not likely to be materially modified for many years.

15. It is necessary for the Government to guard against any such class tyranny as the introduction of local option in this country would infallibly create. There is a certain proportion of people in Bengal,—fortunately a proportion much less than obtains in most other countries, but still considerable,—who are accustomed to drinking and whose craving for stimulants must be satisfied. "It is," as Mr. Money wrote in the Minute which has already been quoted in this letter, "mere foolishness to expect that a certain proportion of the people of this country will not continue to use stimulants, or that the Excise revenue will not increase. As the upper classes adopt more and more European habits, we must expect to see them take the bad with the good, and probably at first even more of the bad than of the good; while as the position of the lower classes improves, as agricultural produce yields a better price to the cultivator, and yearly the number increases of men, women, and children who earn a livelihood such as they never dreamt of in mills and factories, there will be a larger consumption of everything the mass of the people care for. They will wear more clothes, they will eat more food, and they will drink more liquor. Any attempt to enforce sobriety in a country where illicit distillation is so easy and so difficult of detection would be a failure. All we can do is to limit ourselves to supplying the demand, and not to create it; to open no new shops except on proof that they are required to meet an existing want; and to act on an honest recognition of the truth that the Excise revenue is a very small matter in comparison with the comfort and well-being of the people." It is not the case with the great bulk of the lower classes who habitually use stimulants that they drink only for the purpose of intoxicating themselves. The statement is frequently made, but it is not more true than it would be if applied to similar classes in England. If, however, this were the case, it would still be impossible to enforce sobriety by the prohibition of drinking, and, were it possible, the risk must always be great that those who are used to drink would be driven from the comparatively innocuous spirit of the country to the consumption of more injurious drugs. It is mainly for the protection of the labouring classes, who are accustomed to some stimulant, that is incumbent on the Government to retain its authority over the liquor traffic, and while regulating consumption by every means within its power, not to deny altogether to the unrepresented masses the opportunity of satisfying their reasonable craving. It cannot be expected that local bodies would be in any degree representative of the classes who are affected by local excise measures. To entrust the Excise administration of the country to their hands would lead to class intolerance and class restrictions, which can only be obviated by the direct and independent action of Government.

16. At the same time the Lieutenant-Governor is of opinion that a proper deference should be paid to expressions of local opinion in questions connected with the liquor traffic as well as in other matters. It is the duty of the Government to ascertain the sentiment and desire of the community amongst whom liquor shops are introduced, to comply with it whenever possible, and not to overrule it except under circumstances where such a procedure can easily be justified. The expression of opinion of Municipalities and District Boards, especially in regard to details such as the choice of sites and the like, will often be a valuable exponent of public feeling to which due attention should always be paid. Such local sentiment is entitled to consideration and it will be found that various orders have, from time to time, been issued by this Government and the Board of Revenue in which the observance of this policy is enjoined. It has been directed that the sites of shops should not be chosen near to market-places, bathing ghâts and places of public resort, schools, hospitals, places of worship, factories, the interior of villages, the sides of roads leading to bathing ghâts or places of water-supply, and in some districts along main roads or in villages inhabited by aborigines of known drinking habits. The existence of a nuisance by reason of the establishment of shops is not

tolerated, and every possible concession to public opinion is accorded in such matters. The Lieutenant-Governor, however, cannot admit that, under the existing conditions of these Provinces, there is any justification for going further than this, or for introducing in any shape a system of local option among local bodies, and for entrusting them with the power to prevent the sale of liquors.

No. 994, dated 22nd February 1889.

From—E. J. SINKINSON, Esq., Offg. Secy. to the Govt. of India, DEPT. OF FINANCE AND COMMERCE,
To—All Local Governments and Administrations.

I am directed to request that (with the permission of (a) H. E. the Governor in Council / (b) H. H. the Lieutenant-Governor) the Government of India may be informed at a very early date, whether any, and if so what, rule or procedure is prescribed in requiring the wishes of the residents to be ascertained before a shop for the sale of intoxicating liquors is licensed in any locality. It should also be stated if the rules require the opinion of local public bodies to be asked, or if it is customary to do so, and whether attention is paid to any remonstrance which the residents or local bodies may make, or their wishes taken into consideration.

(a) for Madras, Bombay.
(b) for Bengal, North-Western Provinces, Punjab, the other Administrations as in draft, leaving out words in brackets.

The Government of India also wish to be informed whether liquor shops are opened and closed at the discretion of the Officer of the Excise Department, or whether the Police or Magisterial authorities are consulted in the matter.

No. 353—136-589, dated 3rd April 1889.

From—COLONEL C. K. M. WALTER, Chief Commissioner, Ajmere-Merwara,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

With reference to your circular letter No. 994, dated 22nd February 1889, regarding the licensing and opening and closing of shops for the sale of intoxicating liquors in Ajmere-Merwara, I have the honour to forward copy of a letter No. 792-R., dated 29th March 1889, from the Commissioner, Ajmere-Merwara, furnishing the required information.

No. 792-R., dated 29th March 1889.

From—COLONEL G. H. TREVOR, Commissioner, Ajmere-Merwara,
To—The Chief Commissioner, Ajmere-Merwara.

With reference to your office endorsement No. 204, dated the 27th ultimo, giving cover to a copy of the Government of India, Finance and Commerce Department, letter No. 994, dated 22nd February 1889, I have the honour to report that there are no special rules on the subject, but it is customary in the Ajmere-Merwara district that when a new shop for the sale of intoxicating drugs in any locality is licensed or opened, the District Superintendent of Police, Ajmere-Merwara, and the public residing in its vicinity are consulted. If any objection is raised by the public, it is considered. A similar practice is followed in the case of opening and closure of liquor shops. Thus it will be seen that no liquor shop is opened or closed without the permission of the Collector of Excise Revenue, who is also the District Magistrate.

No 514—4056, dated 29th March 1889.

From—The Secretary to the Chief Commissioner of Coorg,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 994, dated the 22nd February 1889; and in reply to say that, although no rules on the subject have been prescribed, the Commissioner of Coorg reports that it is the practice to give due attention to the wishes of the residents before sanction is accorded to license a shop for the sale of intoxicating liquors or to close any shop.

2. The Commissioner further reports that the Police and Magisterial authorities are consulted before orders are issued for closing any shops when this is urged as a police measure. But since 1886-87, 35 shops have been closed almost wholly on grounds of administrative expediency and as a means of checking the disposition to drink among the people, while only one new shop was opened.

No. 115-G., dated 17th March 1889.

From—G. S. FORBES, Esq., Secretary for Berar to the Resident, Hyderabad,
To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In reply to your Circular letter No. 994, dated the 22nd February 1889, I am directed

to forward a copy of the letter No. 408-G., dated the 13th March 1889, from the Commissioner, Hyderabad Assigned Districts, furnishing a portion of the information called for by the Government of India regarding the establishment of liquor shops in Berar.

The Commissioner has been asked to report further whether it is customary to take the opinion of local public bodies before sanctioning the opening of a new liquor shop.

No. 408-G., dated 13th March 1889.

From—T. CHICHELE PLOWDEN, Esq., Commissioner, Hyderabad Assigned Districts,

To—The Secretary for Berar to the Resident, Hyderabad.

In reply to Circular from the Government of India (Financial Department), No. 994, dated 22nd February, forwarded with your endorsement No. 740 of the 6th March, I have the honour to say that in the Abkari Rules* in force in the Hyderabad Assigned Districts, no provision is made for ascertaining the wishes of residents or for consulting public bodies before establishing, in any locality, a shop for the sale of intoxicating liquors. I cannot find that any remonstrance regarding the location of a liquor shop in any particular place has ever been received in the Commissioner's Office, but if one were received it would undoubtedly meet with full consideration. With regard to the further question in paragraph 2, the number of shops and the locality of each shop is fixed by the Deputy Commissioner of the district and is specified in the contractor's license. There are no Excise Officers in the Hyderabad Assigned Districts other than the ordinary district officials.

* Now under revision.

No. 128-G., dated 3rd April 1889.

From—G. S. FORBES, Esq., Secretary for Berar to the Resident at Hyderabad,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In continuation of my letter No. 115 G., dated the 17th ultimo, I am directed to state that the Commissioner, Hyderabad Assigned Districts, reports that it is not customary in the Hyderabad Assigned Districts to take the opinion of local public bodies before sanctioning the opening of a liquor shop.

No. 1668—77, dated 15th March 1889.

From—L. K. LAURIE, Esq., Offg. Secretary to the Chief Commissioner, Central Provinces,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 994, dated the 22nd ultimo enquiring (1) whether any, and if so, what, rule or procedure is prescribed in the Central Provinces requiring wishes of the residents to be ascertained before a shop for the sale of intoxicating liquors is licensed in any locality; (2) whether the rules require the opinion of local public bodies to be asked, or if it is customary to do so; and (3) whether attention is paid to any remonstrance which the residents or local bodies may make, and whether their wishes are taken into consideration. You further ask for information as to whether liquor shops are opened and closed at the discretion of the officers of the Excise Department, or whether the Police or Magisterial authorities are consulted in the matter.

2. In reply I am to forward a copy of a letter from the Commissioner of Excise, Central Provinces, No. 394, dated the 4th instant, and to state that almost all the liquor shops now established in these Provinces have been open for many years, and new shops are, as a rule, only opened upon a representation being made to a Deputy Commissioner, that there is a local demand for such a shop. Acting upon the orders of the Chief Commissioner, Deputy Commissioners have recently considered the question whether in any part of their districts the number of shops might not be reduced without causing inconvenience to the public, and several hundred shops have been closed in consequence.

3. It is only in one or two of the larger towns of these Provinces that there exists an educated body of residents whose opinion on a question of licensing shops might be worth appealing to, and owing to the subject of drinking being one on which the better classes of natives ordinarily forbear to touch, it would be unprofitable to invite them to consider a matter which, in their estimation, concerns the lower orders only It has not been thought necessary hitherto, therefore, to make any rule requiring the wishes of residents or of local public bodies to be asked before a new shop is opened, and in view of the fact that the licensing authority in these Provinces is the District Magistrate, it does not, in the Chief Commissioner's opinion, seem necessary that such a rule should be promulgated. To attempt to apply the principle of local opinion in the small hamlets and rural tracts of these Provinces would, Mr. Mackenzie thinks, only lead to anomalies and absurdities.

No. 394, dated 4th March 1889.

From—The Officiating Commissioner of Excise, Central Provinces,

To—The Secretary to the Chief Commissioner, Central Provinces.

With reference to your endorsement No. 1282—67, dated 27th ultimo, I have the honour to report as follows.

2 By section 13 of Act XXII of 1881 (which is the Excise Act in force in these Provinces)—

"Subject to the rules made by the Chief Controlling Revenue Authority* the Collector may grant license for the sale of foreign spirit and foreign fermented liquor, wholesale or retail, and for the retail sale of country spirit or country fermented liquor, within his district, or any part thereof, or at any place therein."

* *i.e., the Chief Commissioner—vide* Section 2 (*a*) of the Act.

3. It is thus clear that the licensing authority is *the Collector*. The "Excise Department in these Provinces is composed of the Excise Commissioner and of the Excise Darogas (one for each district). The Darogas act under the orders of the Collector, and the Excise Commissioner can only guide the action of Collectors, in matters in which their discretion is absolute, by advice and suggestions. It will be seen that in respect to the opening and closing of liquor shops the discretion of Collectors is absolute."

4. By the rules framed by the Chief Commissioner under Section 13 of Act XXII of 1881, "a district shall be divided into retail vend circles of convenient size, and the licensee of each circle shall have the monopoly of retail sale therein The number of shops which may be opened in each circle *shall be fixed by the Deputy Commissioner.*"

5. Thus the Deputy Commissioner, who in these Provinces exercises the powers of a Collector (*vide* Section 3 (*b*) of Act XXII of 1881), has absolute discretion in the matter of the number of shops to be licensed. The "Excise Department" has nothing (immediately) to do with the opening and closing of shops. The Excise Commissioner can only offer advice and bring to notice anomalies. In paragraph 28½ of the Excise Manual (drawn up by the Excise Commissioner) will be found the advice which that officer has placed on record with regard to the general subject of licensing spirit shops No more shops should be licensed than are necessary to meet the legitimate requirements of the liquor-consuming classes. A permanent shop should not be licensed at a place where there is not an established and steady demand for country spirits.

6. This advice is, to the best of my belief, everywhere acted upon. Deputy Commissioners are the Chief Magistrates of their own districts and the heads of the District Police. They are concerned in the maintenance of order and the removal of all nuisances, and if they thought that spirit shops existed anywhere in excess of the demand, and were merely a nuisance to decent people, they would be sure to abolish them. It is a mistake to suppose that the power of multiplying shops is in the hands of a special department whose interest it is to see the liquor trade prosper.

7. I am not aware that there are any *rules* requiring "the wishes of the residents to be ascertained" before a liquor shop is opened in any locality. As indicated in the paragraph of the Excise Manual quoted above, the consumption of liquor is not universal, but is confined to certain *classes*. The practice is to ascertain (usually through the Excise Daroga) whether the classes who consume liquor demand a shop at any particular place. The soundness of the conclusion arrived at is tested by the bids made for the shop at the annual auction. If the local sales are small, the shop will not fetch a good price, and shops that do not fetch a reasonable price are usually closed. If the residents of any locality petitioned for the closing of a shop, the Deputy Commissioner would be sure, I think, to take their wishes into consideration, but I cannot recall a single instance of any such a petition having been made.

No. 479-45-E., dated 19th April 1889.

From—H. THIRKELL WHITE, Esq., Officiating Chief Secretary to the Chief Commissioner, Burma,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 994, dated 22nd February 1889, concerning the practice in this Province in regard to the extent to which the wishes of the people are considered in connection with excise arrangements.

2 In reply to the questions asked in your letter I am to report that there is no rule which requires the wishes of the residents to be ascertained before a shop for the sale of intoxicating liquors is licensed in any locality. In practice weight is given to the expressed wishes of the residents.

3. It has not been customary to consult local public bodies, but attention is paid to any remonstrance which the residents, or local bodies may make, and their wishes are taken into consideration. For example, the Deputy Commissioner, Pegu, in his Excise Report for 1887 88, mentions the case of two shops licensed for the sale of Hlawza, both of which were closed owing to representations made by the respectable residents that the shops were demoralizing the young men of the neighbourhood. In Upper Burma shops were in the same manner closed in deference to the wishes of the people. In March 1888 the Deputy Commissioner, Sagaing, suggested the advisability of closing a shop licensed for the sale of liquor at Choungoo on the ground that the trustworthy and influential inhabitants of that township were strongly averse to the sale of liquor. On the Deputy Commissioner's recommendations the shop was closed. In the same manner in 1888, in the Kyaukse district, the license granted for a shop near the railway station was withdrawn on a representation made by the railway authorities. In Moulmein an opium shop was closed in one quarter of the town in deference to the wishes of the inhabitants. In the Arakan Division all opium shops have been closed in the Kyaupyu and Sandoway districts, and only one allowed to remain in the Akyab district.

Were there time to consult district officers, these instances could be easily multiplied. The instances quoted are only those which have been brought directly or indirectly to the Financial Commissioner's notice since he has been in office, a period of only ten months.

4. The question whether liquor shops are opened and closed at the discretion of the officers of the Excise Department, or whether Police or Magisterial authorities are consulted in the matter, does not concern this Province, as the local excise arrangements are under the control of the Deputy Commissioner, who is the Chief Magistrate of the district.

No. 762, dated 12th March 1889.

From—F. C. DAUKES, Esq., Officiating Secretary to the Chief Commissioner of Assam,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed by the Chief Commissioner to acknowledge the receipt of your letter No. 944, dated 22nd ultimo, on the subject of the selection of sites for shops for the sale of intoxicating liquors.

2. As you ask for a reply at a very early date, it has not been possible to refer to district officers, but, so far as the Chief Commissioner has been able to ascertain from the records of this office and on reference to the Commissioner of Excise, the matter is one which does not seem as yet to have attracted much public interest in this Province.

Agents of tea gardens have sometimes a word to say for or against the establishment or maintenance of a shop in a particular locality, and in one instance some members of the Brahmo Somaj, a Bengalee sect having a few members here and there in this Province, objected to the site of a shop. Such representations seem to have always received consideration here, and Mr. Fitzpatrick would always insist on their receiving the very fullest attention; but there is no rule requiring the wishes of residents of the neighbourhood to be ascertained or no procedure prescribed for ascertaining their wishes; nor, I am to say, does the Chief Commissioner think any such rule or procedure would be desirable, as he believes that the only result of it would be that when one or two rival bidders succeeded in purchasing the lease of a shop at one of our auctions where the competition is often very virulent, his opponents would at once set about getting up a petition signed by numbers of persons really absolutely indifferent about the matter in order to compel him to change the site.

3. The proper mode, as it seems to the Chief Commissioner, of treating such a matter in dealing with a population like that of Assam is for the district officer to take up the question of the suitable location of shops himself, carefully considering any suggestions or objections which may be made by persons interested, but feeling himself bound at the same time, though no objection or suggestion may be made, to see that the site of the shop is not open to any objection. This is in fact already done to a certain extent here; but the Chief Commissioner has recently thought it well, having regard to the light which has been thrown upon the nature of the objections which may present themselves to a particular site by the inquiries made last year in Bengal, to issue special instructions for an inquiry into the subject, which will be found in paragraph 2 of his note on country spirits, dated the 16th January 1889, a copy of which is enclosed.

4. As regards local public bodies, *i.e.*, Local Boards and Municipal Committees, there is no rule requiring them to be consulted on such matters, nor does the Chief Commissioner consider it desirable that there should be. These bodies in Assam are not, and cannot be, made representatives of the people to such an extent as would warrant anything of the kind; and there would, he thinks, moreover, be a serious danger that if they were called on to deal with such a subject, the treatment of it would practically fall into the hands of individual members of an intriguing turn, having their own objects or those of their friends or hangers-on to serve. It must be remembered—and it is fortunate both for the cause of temperance and in the interests of the revenue that it is so—that the competition for liquor licenses is here usually a matter of keen competition, and one over which much manœuvring and much ill-will are expended, and that it is sometimes possible by forcing a licensee to change the previous site of a shop to put him to considerable difficulty and expense in getting another.

5. In reply to the question asked in the second paragraph of your letter, I am to say that there is no separate Excise Department in Assam. The excise in each district is looked after by the Deputy Commissioner, who is Magistrate of the District, under the control of the Commissioner of the Division in the Assam Valley, and of the Commissioner of Excise (the same officer who is Inspector-General of Police) in the rest of the Province. Over both the Commissioner of the Assam Valley and the Excise Commissioner, the Chief Commissioner, in this, as in all other matters, exercises a very close supervision, and he thinks he may venture to say the departmentalism has very little to do with the decision of such questions as arise.

Dated 7th June 1888.

From—H. C. WILLIAMS, Esq., Commissioner of Excise, Assam,

To—The Secretary to the Chief Commissioner of Assam.

YOUR note of 17th January about action taken on Bengal Excise Commission Report.

I have delayed replying to it till now, firstly, because I was out in camp at the time and had not the necessary books with me; secondly, after my return I had annual reports on hand; and thirdly, because no action could be taken except at the beginning of a financial year, as due notice must be given of any important changes made in our excise system.

Six recommendations were made by the Excise Commission as detailed in paragraph 9 of the Resolution of the Government of Bengal on the report,—*vide* page 496 of *Calcutta Gazette* of March 24th, 1886.

Shortly after this Resolution came out Mr. Ward went through it with me, and decided that it would be better to wait and see what Bengal did in the matter, and how far the alterations made there proved a success. Some time has now elapsed and certain reforms may well be introduced from the beginning of next year.

The first recommendation of the Commission was that —

(1) Central distilleries should be re-established in all large towns at the head-quarters of districts in which there is a great demand for country spirit.

This suggestion was at once adopted in Bengal, where special means of close supervision existed, and where a large drinking population was found in a small and well-defined area, and distilleries were started at most of the head-quarters and subdivisional large towns,—*vide* paragraph 79 of Bengal Excise Report for 1885-86.

Now, in this Province, though there is a very large demand in some districts, there is no large town compared with Bengal, and certainly no large town where there is any great demand for country spirits, and I do not think there is the slightest need for the introduction of this system. There is also no special means of close supervision in existence without a considerable increase in establishment and expenditure.

The second recommendation was—

(2) "In other towns the stills should be grouped within one enclosure outside the inhabited parts of the town, and care should be exercised in the selection of the retail shops within the town supplied by these stills."

This practice had apparently been going on for some time in Dacca and Jessore in Bengal (paragraph 80 of Bengal Report for 1885-86), but nothing more seems to have been done with regard to it; and the Lieutenant-Governor has not thought it necessary to lay down any orders on the subject. In this Province no orders are needed. Individuals at times object to the sites of shops, but the only case I know of where any sect objected to the site of an outstill was in 1885, when the Brahmo Somaj at Sylhet objected to the position of a shop, and the Deputy Commissioner was directed to move it.

The third recommendation was—

(3) In each district a maximum aggregate capacity for all outstills should be fixed and the number of outstills and size of each still should be determined with reference to maximum aggregate.

All stills holding more than ten seers should be of metal, and should be registered and stamped by the excise authorities.

The upset price of each still should be proportionate to its capacity, and should be calculated on the basis of the duty (at a rate fixed by Government), which could be levied on its outturn at a given strength.

The first part of this proposal was to prevent the sudder distilleries being ruined by cheap liquor brought in from the outstills. In the Patna district it was decided to make a full experiment of these proposals, and enquiries were made about the aggregate liquid capacity, as well as the working capacity, of the stills in use. Apparently the results in Patna were a success, and the experiment was extended to ten other districts in 1887-88 (*vide* paragraph 4 of Resolution on Bengal Excise Report for 1886-87). In consequence of the figures received from officers about the liquid and working capacity of the stills, reductions in the total sanctioned amounts were made (*vide* paragraph 85 of Bengal Excise Report for 1886-87). It was also settled that the upset price should not be less than 50 per cent. of the gross monthly profits. In the licenses issued for the current year in Bengal the liquid capacity of the still has been limited; the still, if of metal, is to be marked or stamped.

In this Province, after making numerous inquiries in Sylhet and Cachar, in November and December 1886, I drew up a series of questions which were circulated with Chief Commissioner's Circular No. 8 of 22nd February 1887. Last year's replies received were, however, not satisfactory, and Deputy Commissioners were again directed in the Chief Commissioner's Resolution on the Excise Report to make further experiments, and also to make further tests of the strength of country spirit in my letter No. 535—538, dated 7th November 1887.

I am afraid, however, the information submitted is again scanty.

A supply of hydrometers has been ordered for Sylhet and Cachar, and should be out before next cold season. These are to be of glass.

The question to be decided is whether, with the present vague information we have and the utterly unreliable accounts submitted by the shopkeepers, it is worth while fixing a limit to the liquid and working capacity of the stills in a district. I am inclined to think it is not; but if the Chief Commissioner wishes, the experiment could be made in Cachar, where the absence of locally-made liquor (*i.e.*, Cachari *madh*) would render it more likely to give true results. I would recommend the introduction of the system that all stills of over ten seers working capacity be of metal and that they be stamped and registered. As there is no Excise Establishment, this duty will devolve on the Police. If approved of, I will ascertain what stamps are used in Bengal, and will get similar ones for this Province. With regard to the upset price, it is very difficult to get at the monthly profits, and I think the only upset price that can be established is the average price of the three previous years.

The fourth proposal of the Commission was—

(4) The aggregate capacity of the fermenting vats allowed to each still should also be fixed.

The Lieutenant-Governor of Bengal considered that no general rule about this could be laid down, as his proposal was subsidiary to that for the limitation of stills; but from the Resolution on the report for 1886-87 it appears that, where outstills compete with sudder distilleries, the number and size of fermenting vats has been restricted, and in the new licenses in Bengal this restriction is inserted, so the rule has been apparently made general.

If the Chief Commissioner decides to limit the capacity of stills, the capacity of the fermenting vats must also be limited.

The fifth recommendation was —

(5) A minimum price should be fixed for the cheapest sort of liquor according to the circumstances of each district and the prices now prevailing. The Lieutenant-Governor decided on trying this proposal, principally because it has been worked in Madras and Assam. In Madras it was abandoned, and in Assam it has only been tried under the peculiar circumstances attendant on the sale of the country spirit liquor at Shillong. The experiment was tried in Patna and apparently worked well.

I do not think that any rule of the kind is needed in this Province. As a rule, the price is not less than 8 annas a bottle, though in some places it is sold at 4 annas, and I do not think there is any chance of its going below that price. This is very different to the 4 pice, 6 pice, and 2 annas a bottle which is found in Bengal. As soon as the report came out, the Deputy Commissioner of Cachar was asked his views as to enforcing this minimum rate, and he was against it; and the Chief Commissioner then decided that nothing more need be done about it, till it was seen what the result of the experiment was in Bengal.

The sixth recommendation was—

(6) Excise establishments should be reconstituted on a more liberal scale.

This proposal was at once adopted in Bengal. In nine districts special Excise Deputy Collectors were appointed (*vide* paragraph 87 of Bengal Report for 1885-86, and the views of the Board on the subject), and a special officer was appointed to superintend all the changes (paragraph 91 of Report for 1886-87). In Assam nothing has been done, and in fact the excise establishments in Sylhet were reduced, as shown in the margin; but an extra muharrir has just been sanctioned, as it was found impossible to get on with the existing staff. This is the recommendation on which many of those preceding really hang, as if an excise establishment were started the main proposals of the Commission could be carried out, but with the present agency it is almost impossible. At present the charges for excise are almost *nil*, against very large receipts, but I do not know whether the Chief Commissioner, under the new Provincial contract, is disposed to sanction more expenditure. To carry out the wishes of the Commission we should require a special Deputy Collector in Sylhet, Cachar, and two for the Assam Valley districts, and an Excise Sub-Inspector for each of the plains districts, with their attendant peons.

In 1884-85.
One Sheristadar at R30 to R50 per month.
" Muharrir at R20 to 30 "
Four peons at R6 each = R24 "

1885-86.
One Muharrir on R30 per month.

1886-87.
Ditto on R30 per month.

1887-88.
Ditto on R30 per month.

It must also be remembered that in the opinion of the Commission adulteration prevailed much more in central distilleries than in outstills, and that bad fermentation and distillation was the main cause of the country spirit being so highly tainted with noxious alcohols (page 128 of Commission's Report). As we have no central distilleries, and assuming that the remarks would be equally applicable to this Province, there would not be *primâ facie* the same justification for incurring largely-increased expenditure.

It is also noteworthy that, though there have been numerous complaints about the bad effects of the country spirits in this Province, they have not been quite so numerous in the last few years; and the results of bottles supposed to contain very noxious contents, when sent to be analysed, have not been unfavourable to the sellers.

I am therefore of opinion that it is not necessary at present to undertake the greater reforms advocated by the Excise Commission, and so incur very considerable expense.

Besides the proposals enumerated above, the Commission made some minor proposals, *viz.*, about the sites of shops, the hours at which they should open and close, prohibition of sale of liquor to children, limiting sale to two bottles, &c. (pages 118, 119, of Report). With regard to their remarks about sites in Assam, if shops are not put near gardens the coolies will always make their own liquor. In Bengal, the hours for closing shops are 8 P.M. from 16th October to 15th March, and 9 P.M. from March to October, and they are opened at sunrise, while in Assam the hours are from sunrise to 9 P.M. I do not think any change needed. The prohibition of sale to children under 12 has been inserted in the Bengal licenses, and should be inserted in Assam. The proposal about two bottles limit has not been adopted in Bengal, and I see no reason for its adoption here. With regard to the question of the increase of shops deprecated by the Commission, the following shows the number sanctioned for the last five years. The increase has been very slight, considering

the large increase in coolie population, and the number of additional tea-gardens opened in Sylhet especially :—

	Number of shops.
1882-83	232
1883-84	226
1884-85	247
1885-86	247
1886-87	248

I send for the Chief Commissioner's perusal the license form at present in use in this Province and that prescribed for Bengal this year. The new additions I have marked in red ink. They are, it will be seen, very important, and some changes should be adopted from next year.

The following figures relate to the paragraphs in the new license.

I would adopt the alterations in the preamble, also those in paragraph 1, substituting "Chief Commissioner" for "Board of Revenue."

Paragraph II.—I would adopt the changes, except that of limiting the liquid capacity.

" *III.*—I would adopt. (*a*)

" *VI.*— Ditto.

Paragraphs VII and VIII.—I do not think are necessary, though I have no objection to the last named. (*b*)

Paragraph IX.—Should certainly be followed.

" *XI.*—Certainly not wanted.

" *XII.*—I would adopt.

" *XIII.*—Also.

" *XVII.*—This differs a great deal from the present form, which does not distinguish the different kinds of liquor, and divides it into gallons, quarts, and pints. As a rule, no one knows what a gallon is, and though half bottles are sold, the classification of them is not much needed. In Assam there are in most shops two or three liquors sold at different prices, though I only know the names of *bangla* and *phul*, and it would be very valuable information if we could get out how much of each kind of liquor is sold. I would suggest that by description of liquor the licensees should be directed to fill in the different-priced liquors. We shall have great difficulty in getting column 3 filled in, and the figures will be vague.

Paragraph XVIII—Should run as follows :—

"That he at once produce for inspection, on the demand of any excise officer above the rank of a chaprassee, or of any police officer above the rank of a constable, his license and correct accounts, and that he do not prevent any excise or police officer of whatever grade from entering his shop at any hour of the day or night."

Note by D. FITZPATRICK, Esq., Chief Commissioner of Assam, dated 16th January 1889.

1. I have now, in a note put up below, dealt with the 3rd, 4th, and 5th proposals, so far as it seems to be possible to deal with them at this moment ; and I need say nothing about the first.

2. As regards the second, of course we would not allow the process of distillation to be carried on anywhere where it was found to be a nuisance ; and it may be that if it is complained of anywhere as a nuisance, we shall have to adopt some such system of having the liquor made outside the town, as has been suggested. I see the Lieutenant-Governor of Bengal in his Resolution on Mr. Westmacott's report commends this matter to the consideration of the Board of Revenue, but I don't think that, in the absence of complaint, we need trouble ourselves about it.

The matter of the location of shops, however (which has got mixed up with it, owing to outstills being usually on the same premises as the shops), seems to demand attention. Mr. Westmacott's report shows that a good deal of the complaints (true or false) made in the Hooghly district derived whatever foundation, or semblance of foundation, they had from the injudicious way in which shops were placed ; and I think that in order to guard against anything of the sort here, we ought to take the matter in hand without waiting for complaints to be made. The Report of the Excise Commissioner, Mr. Westmacott's report, and the Lieutenant-Governor's Resolution on the latter will show the importance of the point, and the sort of localities that are considered objectionable ; and I should be glad if the Commissioner of Excise, after referring to them, would issue a circular with a view to ascertaining what abkari shops are now established on sites open to objections of the nature referred to, and what steps can be taken for having them moved.

3. The sixth proposal was one for increased establishments ; and I am certainly not prepared at this moment to consider it, though we may have to do so hereafter if we adopt proposals like (3), (4) and (5).

4. I agree as to the alterations of the form of license, except that, as stated in the margin of Mr. Williams' note, I would not adopt paragraph III of the Bengal form, which it seems to me is not required, as we are not going to restrict apparatus. If this note is in time, the alterations may be made in the next licenses issued.

(*a*) I can't see why we should trouble him and ourselves in this way if we are not going to limit the capacity. —D. F.

(*b*) There is the objection that it is unnecessary and useless under our system.—D. F.

No. 1-0—2-16E., dated the 4th April 1889.

From—H. J. S. COTTON, Esq., Officiating Secretary to the Government of Bengal,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 994, dated the 22nd February 1889, enquiring—

(1) whether any, and if so what, rule or procedure is prescribed in Bengal requiring the wishes of the residents to be ascertained before a shop for the sale of intoxicating liquors is licensed in any locality;

(2) whether the rules require the opinion of local public bodies to be asked, or if it is customary to do so;

(3) whether attention is paid to any remonstrance which the residents or local bodies may make and whether their wishes are taken into consideration; and

(4) whether liquor-shops are opened and closed at the discretion of the officers of the Excise Department, or whether the police or magisterial authorities are consulted in the matter.

2. In reply to the first three questions raised by the Government of India, I am desired to say that no hard-and-fast procedure has been prescribed in these provinces. Local officers are guided by the following instructions which were issued by the Board of Revenue in their circular No. 666 B., dated 2nd June 1886:—

"The Board are averse to laying down a hard-and-fast rule on the subject of the selection of sites, and the Government have only insisted on greater care being exercised in the matter. The following principles may generally be observed. Each shop should be fairly accessible, as the more public is the place of vend, the better will be the supervision; local opinion should be considered, though not necessarily followed; on the other hand, sites should not, without some good reason, be chosen, near to market places, bathing ghâts and places of public resort, schools, hospitals, places of worship, factories, the interior of villages, the sides of roads leading to bathing ghâts or places of water-supply, and in some districts the sites of main roads and villages inhabited by aborigines of known drinking habits."

It was recently brought to notice by Mr. Westmacott's enquiries in the Hooghly district that the Board's orders respecting sites had been neglected in some cases, and the opportunity has again been taken to enjoin Collectors to be specially careful in selecting sites where complaints have been made, or where it is found that from any reason the sites already selected are objectionable. It has been pointed out that, as a general rule, outstills should not be in bazaars or at the entrance to bazaars; and that, though they should be easily accessible to persons requiring liquor, they should not be in such situations as to obtrude themselves on the attention of the public, or to render persons passing by subject to annoyance from those who drink at the outstills.

The Board report that remonstrances against the grant of a license or selection of a site are seldom made by residents or by local bodies, but that their wishes, when expressed, are duly considered, and are not disregarded without good reason.

In regard to municipalities, it was directed by this Government in 1884, in accordance with the recommendation of the Excise Commission, that the Municipal Commissioners should be consulted in the choice of sites; and it is now reported by the Board that due attention is paid to the views of these local authorities before opening liquor shops within municipal limits.

3. With reference to the last enquiry of your letter, I am to say that under the excise rules now in force the Collector is required to lay before the Magistrate, and where there is a cantonment, before the officer commanding the station, a list of all the shops to be licensed during the ensuing official year. The Magistrate is empowered to object to any new site on which it is proposed to open a new shop, and to any old site if the experience of the past year has suggested doubts as to the advisability of renewing the license. After the licenses are sold, the Magistrate is again consulted with regard to the character of the licensees, and may object to any person who appears to him to be unsuitable.

In Calcutta, a certificate of good character from the Commissioner of Police is required before a license can be finally granted and issued. The Excise Superintendent is also required to consult the Commissioner of Police with regard to every new site, and no such site is let by auction or otherwise unless it has been approved by both officers, subject to a reference to the Board of Revenue in case of disagreement. Before a shop is opened on a new site, notice of the intention to do so is published at the police-station and in a conspicuous place on or near the proposed site at least fifteen days before the grant of the license; and all objections urged by the inhabitants are carefully considered by the Superintendent in communication with the Commissioner of Police. There have quite recently been several instances in Calcutta in which, when the neighbouring residents have objected to the site of a shop for sufficient reasons, permission to open it has been refused by the police authorities.

4. A license which has been regularly issued can only be cancelled during the period of its currency by the Collector, under section 29, Act VII (B.C.) of 1878, if the fee or duty therein specified be not paid, if any other condition of the license is violated, or if the holder is convicted of a non-bailable offence. The police and magisterial authorities are not ordinarily consulted when a shop is closed under this procedure.

No. 124—XII-90 A., dated 9th April 1889.

From—R. SMEATON, Esq., Secretary to the Government of the North-Western Provinces and Oudh, Financial Department,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 994, dated 22nd February 1889, in which you ask for information on certain points in connection with the excise arrangements for liquor shops in the North-Western Provinces and Oudh, and in reply to communicate the following remarks for the information of His Excellency the Governor General in Council.

2. No rule exists in these provinces requiring the wishes of the residents to be ascertained before a liquor shop is licensed in any locality; nor do the rules in force direct that the opinion of local public bodies on such matters is to be obtained. Rule 74, however, of the Excise Rules (Excise Manual, page 50) provides that opportunity shall be given to zemindars and neighbours of objecting to the position of such shops; and any representation made by them or by local public bodies receive, I am to say, all due consideration.

3. With regard to the enquiry made in paragraph 2 of your letter, I am to state that liquor shops are opened and closed at the discretion of the Collector of the district, who is not only the local head of the Excise Department, but is also the chief police and magisterial officer. It is customary for Collectors in such matters to consult their subordinates (Joint and Assistant Magistrates or Deputy Collectors), one of whom is, as a rule, placed in special charge of the Excise Department under the general supervision of the Collector.

No. 644, dated 30th March 1889.

From—H. C. FANSHAWE, Esq., Junior Secretary to the Government of the Punjab,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 994 of 22nd February last, and in reply to submit the following information with reference to the questions asked by the Government of India.

2. As regards the enquiry made in paragraph 2, I am to explain that the District Magistrate is also head of the Excise and Police Administration of each district of the Punjab, and that therefore no liquor shops are opened or closed without the knowledge and consent of the officer who is responsible for the criminal and police administration of the district.

3. As regards the enquiry made in paragraph 1 concerning the opening of new shops, which in this province must be sanctioned by the Commissioner of the Division, I am to say that by Rule 52 of the Excise Rules of the Punjab issued by the Financial Commissioner (copy enclosed) it is laid down that no shop shall be opened in a village the inhabitants of which object to its presence. No special procedure has hitherto been prescribed for the purpose of ascertaining the wishes of the people, and no doubt various officers have adopted various ways of procuring this information. The Lieutenant-Governor is, however, able to say from his own knowledge that in various places in the Province shops have not been opened because of the objections of the inhabitants, and that in some cases licenses have not been renewed for the same reason; and His Honour cannot recall any instance in which a liquor shop was opened in spite of the wishes of the residents. Sir James Lyall is prepared to make the existing rule stronger than it is at present, and to require the officer in charge of the Excise of each district (*a*) to give the residents of any place in which it is proposed to open new shops due opportunity of objecting if they wish to do so, and (*b*) to duly consider the objections which may be made; and the Financial Commissioner and Commissioner of Excise will at once be consulted as to the best way of framing such a rule.

Copy of Rule 52 of the Excise Rules of the Punjab.

Rule 52.—No shop should be allowed to be established in a conspicuous position adjoining a road, where there are few or no other habitations, or in a village the inhabitants of which object to its presence.

No. 200, dated 18th March 1889.

From—C. A. GALTON, Esq., Secretary to the Government of Madras, Revenue Department,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

With reference to your letter dated 22nd February 1889, No. 994, I am directed to forward the accompanying copy of the Proceedings * of the Board of Revenue furnishing the information asked for regarding the opening and closing of liquor shops in the Madras Presidency.

* No. 783, dated 8th March 1889.

2 I am also to forward, for information, copy of the Board's Standing Order No. 81 regarding the regulation of stills and shops in the Presidency.

Extract from the Proceedings of the Government of Madras, Revenue Department,—No. 783, dated 8th March 1889.

Read the following—

Proceedings of the Board of Revenue (Separate Revenue), dated 8th March 1889, No. 783 (Mis.), on endorsement of the Secretary to Government, Revenue Department, dated 4th March 1889, No. 1331, referring to the Board of Revenue, for report, letter from the Government of India, dated 27th February 1889, No. 994 F. and C.

RESOLUTION.—It is not the custom in the Madras Presidency to consult the wishes of the residents before a shop for the sale of intoxicating liquors licensed in any locality, nor is the opinion of local public bodies asked. In vast majority of the places where liquor shops are opened, there are no public bodies, and even in the towns where there are public bodies, those bodies are not representative, as they rarely contain even a sprinkling of number of the castes which drink intoxicants.

2. Liquor shops are now not frequently opened in new localities, the number of sanctioned shops is being rapidly reduced, and shops are licensed year after year, practically in the same localities. Remonstrances by residents are occasionally received and attention is paid to them after such inquiries as may seem necessary.

3. Liquor shops are not opened at the discretion of the Excise Department, but the Police are consulted; and as the District Magistrate, in his capacity as Collector, is also the chief licensing authority, the Magistracy are fully informed of all changes in the locality of shops.

4. Liquor shops are closed without reference to the Police or Magistracy.

BOARD'S STANDING ORDER No. 81.

Regulation of Stills and Shops.—The advertisements notifying sale of the arrack farms in rented districts provide that stills shall not be opened except at places determined by the Collector, and that a list of them may be obtained from him. Orders will be issued by the Board as to the number of farms to be managed on the Amani system, or as to any other limit which it may be thought desirable to impose on the number of stills in sufficient time before the date fixed for the auction sales to enable the Collector to have a list prepared. The places should then be determined by the Collector and a list drawn up before the auction, for the information of intending bidders. Lists should also be prepared in all districts showing the arrack and toddy shops already sanctioned.

2. The Collector is competent, subject to the orders of the Board, to permit transfers of shops from one locality to another, to sanction new shops, and, on grounds of police administration, good order or expediency, to direct shops to be closed; but it is desirable that as far as possible the list produced at the time of sale should be adhered to. The rival claims of arrack and toddy renters and the wants of the people should be duly weighed in each case before changes in the locality or number of shops are sanctioned.

3. The number of stills and shops should be kept down as far as is compatible with not encouraging illicit manufacture and sale.

3A. It is competent to the Collector, under section 6, Act III of 1864, to require abkari contractors to open and maintain shops for the sale of arrack and toddy in such numbers as he may deem necessary in any locality within the limits of their farms; and failure to comply with any requisition of this nature, subject to the orders of the Board of Revenue, will be held to be a breach of the renter's agreements.

4. The opinion of the District Superintendent of Police should be obtained prior to the determination of sites.

No. 2020, dated 14th March 1889.

From—J. NUGENT, Esq., Chief Secretary to the Government of Bombay,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

I am directed to acknowledge the receipt of your letter No. 994, dated the 22nd ultimo and in reply to forward herewith, for submission to the Government of India, a copy of a report* from the Commissioner of Customs, Salt, Opium, and Abkari, describing the procedure observed in this Presidency in respect of the grant of licenses for the sale of intoxicating liquors and furnishing the information asked for on the other points noted in your letter.

* No. 1085, dated 1st March 1889.

No. 1085, dated 1st March 1889.

Report by A. C. TREVOR, Esq., Acting Commissioner of Customs, Salt, Opium, and Abkari.

No formal rule or procedure has been prescribed in this Presidency requiring the wishes of residents to be ascertained or local public bodies to be consulted before a shop for the sale of intoxicating liquors is opened in any locality.

2. The duty of carrying out the provisions of the Abkari Act is entrusted to the Collectors, subject to the control and direction of Commissioner. The first consideration of any applica-

tion for a new liquor shop rests, therefore, with the Collectors, who may, after enquiry, refuse the applications, but cannot grant it without the sanction of the Commissioner. The Commissioner exercises his discretion in regard to refusing to allow any new shops to be opened even when the district authorities recommend them.

3. In the mofussil, the Collectors are themselves the District Magistrates and their orders or recommendations are made after such enquiry, carried out personally or through their Revenue, Magisterial and Police subordinates, as they consider necessary to determine whether the shop is really required and generally unobjectionable; occasionally the advice of the Superintendent of Police is taken, and it is quite certain that no Collector would recommend the opening of a shop to which there were objections from a Magisterial or Police point of view.

4. In the Town and Island of Bombay all liquor shops receive separate licenses from the Commissioner of Police, and in cases where a Police license is withheld an Abkari license cannot be granted.

5 The procedure with regard to the closing of old shops is the same as that above described, except that the Commissioner's sanction is unnecessary. The Collector's order is, however, subject to appeal.

6. I am not aware that it is the practice formally to invite the opinion of residents or of local public bodies before recommending the opening or closing of a shop. But any genuine expression of public feeling would naturally receive full consideration; and I believe no complaints have been made either to this office or to Government that the reasonable representations of any persons likely to be affected have been disregarded. As a rule, they are not sufficiently interested to make any, uninvited; and if invited, would simply become the tools of wire-pullers on each side. There are few abkari contractors who would find much difficulty in getting up a petition, if they thought it would do any good, for the opening of a shop wherever they wanted it; and they generally have rivals or enemies who would have as little difficulty in getting up a counter demonstration.

No. 52 (Revenue), dated 16th May 1889.

From—Her Majesty's Secretary of State for India,
To—The Government of India.

In continuation of my despatch No. 28 (Revenue), dated 19th April 1888, I enclose a copy of a report of a debate in the House of Commons, which took place on the 30th ultimo on the Excise administration of the Government of India. You will observe that a Resolution condemning that system in general terms and calling for its immediate reform was carried by a majority of 113 to 103.

2. I desire to call Your Excellency's attention particularly to the speech of Sir John Gorst, Under-Secretary of State for India, which represents my views upon the subject under discussion.

3. The Resolution, you will perceive, does not discriminate between the different systems of Abkari administration prevailing in the several provinces of India, nor between the variation in the carrying out of those systems which circumstances render necessary in different districts of the same province; nor is any alternative policy laid down by the House of Commons in this Resolution for the guidance of the Government of India in the very difficult task of regulating the consumption of intoxicating liquors by the various populations of India. Her Majesty's Government, however, gathered from the Debate which took place, and the speeches by which this Resolution was recommended to the adoption of the House of Commons, that the principles enunciated in my despatches of the 19th April 1888 and the 14th March 1889 met with the entire approval of all parties in the House of Commons. These principles were—

(1) that any extension of the habit of drinking among Indian populations is to be discouraged:
(2) that the tax on spirits should be as high as may be possible without giving rise to illicit methods of making and selling liquor:
(3) that, subject to these considerations, a maximum revenue should be raised from a minimum consumption of intoxicating liquors.

4. I understand that these principles have been frankly assented to by the Government of India and by all the Provincial Governments, and are indeed those to which those Governments have long endeavoured to make their Abkari administration conform.

5. I fully appreciate the opinions expressed by Your Excellency with regard to this matter in the recent discussion of the Budget as reported in the *Gazette of India* of the 30th day of March last, and I have every confidence that Your Excellency, in view of the opinion expressed by the House of Commons and in accordance with your own views, will proceed with as little delay as possible to carry into effect the measures which you already have under consideration

for the more effectual control and discouragement of the liquor traffic according to the various circumstances of the populations under your Government.

6. It was asserted in the debate that, however sound the views and intentions of the Government of India and of the Provincial Governments might be, those intentions were not carried in all cases into practical effect by some of the executive officers of the Abkari Department. As an illustration of this, the passages transcribed in the margin from the Report on the Excise Administration of the North-Western Provinces and Oudh for 1885-86 were cited to show that attempts were sometimes made to force intoxicating liquor upon unwilling consumers contrary to the principles laid down.

Report on the Excise Administration of the North-Western Provinces and Oudh for the year ending September 1886.

Page 7. "In some districts where the number of shops was below the Government standard, attempts were made to increase them, but not with conspicious success."

Page 13. "*Etawah.*—Efforts are being made to bring the number of shops up to the prescribed standard. Besides the 57 shops now opened, licenses were granted for others, but they were withdrawn when it was found that no liquor was sold at those shops."

"*Etah.*—At the last settlement efforts were again made to induce the abkars to open new shops, but, as last year, to no purpose: no one would bid even a nominal price for them."

"*Muttra.*—Licenses were taken out for 37 shops, but 6 had to be withdrawn."

7. A perusal of the whole of this report would show that such expressions as those quoted in the margin misrepresent the policy of the Local Administration; they are, moreover, peculiarly liable to misconstruction, and, when separated from the rest of the report, appear to be entirely contrary to the policy of Government. I have no doubt that if these passages had been supposed by Your Excellency's Government to bear the meaning that has been placed upon them, they would not have been allowed to pass unnoticed.

8. While, therefore, I am unable to see in the Resolution of the House of Commons any reason for departing from the principles of Abkari administration which I have pressed upon Your Excellency in the despatches above mentioned, Your Excellency may with advantage make use of the Resolution for the purpose of inculcating on the several Provincial Governments increased vigilance in watching the practice of their executive officers in order to secure a conformity in all districts of the Indian Empire to the abkari policy which has been adopted, and, in the case of those provinces in which a reform of the Abkari administration is in progress, for the purpose of expediting the completion without delay of each reform.

No. 209, dated 6th July 1889.

From—The Government of India,

To—The Secretary of State for India.

We have the honour to acknowledge the receipt of Your Lordship's despatch No. 52 (Revenue), dated the 16th May 1889, regarding a Resolution recently adopted by the House of Commons condemning in general terms the Excise administration of the Government of India, and calling for its immediate reform.

2. We forward herewith, for Your Lordship's information, copies of letters* which we have already addressed to the several Local Governments and Administrations on the subject, and we shall send a further reply to Your Lordship's despatch hereafter.

* See enclosures of despatch to the Secretary of State, No. 29, dated 4th February 4th 1890.

No. 67 (Revenue), dated 18th July 1889.

From—The Secretary of State for India,

To—The Government of India.

I have considered in Council Your Excellency's letter (No. 157, dated 25th May 1889), with enclosures, concerning the outstill system of excise in Bengal, and concerning the advisability of introducing some form of local option in granting or continuing licenses for liquor shops. Since your present letter was sent, Your Excellency will have received my despatch, dated the 16th May, forwarding a copy of a report of debate in the House of Commons on the 30th April, and expressing my confidence that your Government would, in accordance with the policy which you have already adopted, proceed, with as little delay as possible, to carry into effect measures for the more effectual control and discouragement of the liquor traffic.

2. In regard to the outstill system in Bengal, I find that in March 1886 it was decided by the Bengal Government, after reviewing the report of the Excise Commission, to re-estab-

lish the central distillery system in all towns and to regulate more effectually the working of the outstill system. I gather, however, that, up to a recent date, the central distillery system had been re-introduced into the Howrah and Hooghly districts only, and that it was still doubtful whether the working and yield of outstills could effectively be regulated. Meanwhile, a Bengal officer, specially versed in excise matters, has reported that in all districts of Bombay the central distillery system can be effectively worked, and that it could be applied equally well to most Bengal districts. I hope that the rate of reform in Bengal will be materially accelerated, and that the ratio of excise revenue raised under the outstill system will be reduced from 61* per cent. to some such ratio as that which obtains in Madras and the North-Western Provinces at any rate, if not to that obtaining in Bombay. I consider that the outstill system should not be allowed to continue, save perhaps in sparsely peopled and comparatively wide tracts outside the populous districts of the Bengal plains.

* See enclosure to Government of India letter No. 55 of 1889.

3. In regard to the adoption of any system of absolute local option in licensing shops, I agree with the view taken by Your Excellency's Government. I consider, however, that the Punjab rule to which your letter refers might be recommended, if not for general adoption, at least to the consideration of all the Provincial Governments, in order that local and municipal opinion, when ascertained or expressed, might be allowed due weight in deciding the number and position of liquor licenses to be issued or continued in any tract or town.

No. 323, dated 15th October 1889.

From—The Government of India,

To—The Secretary of State for India.

We have the honour to acknowledge receipt of Your Lordship's despatch No. 67 (Revenue), dated the 18th July 1889, communicating remarks regarding the outstill system in Bengal, and the advisability of introducing some form of local option in granting licenses for liquor shops.

2. We desire, in the first place, to correct a serious misapprehension as to the extent to which the Bengal Government has already given effect to the recommendations of the Excise Commission. In paragraph 2 of the despatch it is said—

> It was decided by the Bengal Government, after reviewing the report of the Excise Commission, to re-establish the central distillery system in all towns, and to regulate more effectually the working of the outstill system. I gather, however, that up to a recent date the central distillery system had been re-introduced into the Howrah and Hooghly districts only.

In paragraph 105 of the Report of the Excise Commission, it was recommended that the central distillery system should be re-introduced into the twelve towns named in the margin; and it was added—

Patna, Gya, Arrah, Chupra, Bettiah, Mozufferpore, Durbhunga, Monghyr with Jamalpore, Bhagulpore, Mobrshedabad with Berhampore, Burdwan, and Dacca.

> The question of establishing central distilleries in several other places was carefully considered by the Commission, but they decided against recommending it.

A reference to the Excise Reports of the Lower Provinces for 1885 86, paragraph 79, and 1886-87, paragraph 83, will show that by 1st April 1887 the central distillery system had been re-introduced in all the places in which the Commission recommended its introduction. It has also been since introduced in Howrah.

We also forward copy of a Resolution, dated the 10th August 1889, recorded by the Government of Bengal on Mr. Buckland's report of his enquiry into the systems of excise in Bombay and Madras. It will be seen from that Resolution that the Lieutenant-Governor has decided to adopt the system of administration which Your Lordship indicates as desirable, and has instructed the Board of Revenue and the Excise Commissioner to endeavour to replace outstills by central distilleries in all places, except where special circumstances, such as those mentioned by Your Lordship, render this inexpedient. We have forwarded a

copy of the despatch under reply to the Government of Bengal, who, it will be observed, have decided to proceed much beyond the recommendations of the Excise Commission in the direction of introducing the central distillery system.

3. With reference to paragraph 3 of the despatch, we have the honour to enclose a copy of our circular No. 3686, dated 18th July 1889, regarding the weight to be attached to local and municipal opinion in deciding the number and position of shops licensed for the sale of liquor.

No. 3686, dated 18th July 1889.

From—E. J. SINKINSON, Esq, Officiating Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

To—All Local Governments and Administrations.

In my letter No. 994, dated the 22nd February 1889, Local Governments and Administrations were asked for reports showing to what extent the wishes of the residents in the neighbourhood are ascertained and considered before a shop for the sale of intoxicating liquors is licensed in any locality. I am now directed to forward copies of the replies received to that letter and of the despatch of the Government of India* with which they were forwarded to Her Majesty's Secretary of State, and to invite special attention to paragraph 23 of the despatch, which explains the object with which the enclosed papers are circulated.

* No. 157, dated the 25th May 1889.

2. It will be observed that, in the opinion of the Government of India, the best method of ensuring that due regard shall be paid to local public opinion in the matter of licensing liquorshops consists in the issue of appropriate instructions to the officers to whom the excise administration of districts is entrusted. The Government of India do not consider that it would be useful at present to issue any general instructions on the subject applicable to all provinces, but desire that the several Governments may give the matter careful attention, and after consideration of the measures in force and the experience gained in other provinces, as described in the enclosures of this letter, take such steps to secure the object in view as may seem suitable. The Government of India are inclined to think that the procedure adopted in Bengal, where distinct instructions have been given to the licensing officers to ascertain and consider local opinion, and directions have been issued that where municipalities exist the Municipal Commissioners should be consulted in determining the location of shops, might be generally followed with advantage. But having regard to the varying conditions of different provinces, it has been thought desirable for the present to leave to Local Governments full discretion to decide what measures are expedient in each case.

Dated 10th August, 1889.

RESOLUTION—By the Government of Bengal, Financial Department.

Read again—

Mr. C. E. Buckland's report on the results of his enquiry into the systems of excise in Bombay and Madras.

Letter to the Government of India, Department of Finance and Commerce, No 563T.—F., dated the 5th November 1888, recommending the appointment of an Excise Commissioner in Bengal experimentally for a period of three years.

Resolution by the Government of India, Department of Finance and Commerce, No. 1880, dated the 15th April 1889, enclosing a despatch from the Secretary of State, No. 31, dated the 14th March 1889, according sanction to the appointment of an Excise Commissioner in Bengal as proposed.

Read—

A report from the Board of Revenue, dated 5th July 1889, with its enclosure, from the Excise Commissioner, submitting the Board's opinion on Mr. Buckland's suggestions.

RESOLUTION —The Lieutenant-Governor has already recorded his high appreciation of the value of Mr. Buckland's report. Copies have been submitted to the Government of India and

the Secretary of State, and it has been widely circulated among officers interested in excise administration. It has been referred to in terms of commendation in the recent debates on Indian excise in Parliament.

2. Effect has already been given to the important recommendation, which underlies the whole of the report, for the appointment of an Excise Commissioner; and Mr. Buckland's other suggestions, which are recapitulated in the Board's letter, must necessarily, in a very large measure, await the development of the changes in policy which will be inaugurated by that officer. Mr. Westmacott forcibly represents that it will be necessary to allow him time to organise his new department and acquire precise information before entering upon fresh experiments. It is true, as the Board observe, that nothing is so likely to lead to failure as the attempt to work new systems with untried and inexperienced officers. The present year is also an unfavourable one for trying experiments owing to distress in many districts. The Lieutenant-Governor, therefore, concurs in the opinion, which is expressed both by the Excise Commissioner and the Board, as well as the majority of officers consulted, that, while it appears desirable to try the experiment of new systems in these provinces, the attempt should only be made very gradually and after the fullest consideration. But apart from the question of entirely new systems there are reforms in the existing system which require immediate consideration. Mr. Westmacott's principal object at present is to raise the duty paid on outstill liquor in the form of license fees to the rate per gallon London-proof paid on distillery liquor in each district. This is the first step, but it is not one that can be accepted as sufficient. It leaves out of sight the important question of the retention or abandonment of outstills. It is the proper procedure to adopt only where outstills have to be retained. But it must be distinctly understood by the Excise Commissioner and by all officers concerned with the administration of excise in Bengal that the policy, which has received the approval of the Secretary of State and of Government, is that the outstill system should be replaced by a central distillery system, whenever circumstances render it expedient, and, speaking generally, the only circumstances which render the change inexpedient are sparse population, difficulties of supervision, proximity to alien territory, and a liquor which will bear neither transportation nor keeping. It is not intended that outstills should be suppressed in localities where experience has shown that distilleries cannot be advantageously introduced. In such localities it remains only to improve the administration and enforce restrictions, which are, it is hoped, being adopted with beneficial effect. But the result of the discussions which have taken place during the past year in regard to excise have satisfied the Lieutenant-Governor that it is impossible to rest content with the improvement of outstill administration only. The future tendency must be, as the Under-Secretary of State lately explained in the House of Commons, to gradually abolish the outstill system in one populous district after another until central distilleries are replaced in all localities suitable for their introduction. This policy has already been given effect to in the metropolitan districts of the 24-Pergunnahs and Howrah, together with the Serampore Subdivision of the Hooghly District, by the inclusion of this tract within the sudder distillery area from the 1st of April last.

3. Mr. Buckland is strongly of opinion that new systems adopted from Bombay or Madras should be tried experimentally in selected districts of Bengal, and the Lieutenant-Governor trusts to Mr. Westmacott to turn his attention as soon as he conveniently can to the possibility of introducing these experiments, in regard to which Mr. Buckland's report will be found to give much useful assistance. The remarks of the Government of India, contained in the 13th paragraph of the despatch to the Secretary of State, No 55, dated 19th February 1889, on this subject, call for the careful attention of the Excise Commissioner. It is pointed out that the only immediate alternative to the outstill system is the ordinary sudder distillery, which is simply a guarded enclosure containing a number of native stills As the spirit made in the native method is far from being of a high class, and in some districts, especially where mohwa is the material employed, will not bear transport and rapidly deteriorates, it becomes necessary to maintain a large number of distilleries in places where the sudder distillery system is in force On the other hand, the introduction of European apparatus and methods in Madras and Bombay has resulted in the production of country spirit of a class which will endure transport over long distances, and which does not deteriorate when kept. The despatch of the Government of India continues :—

> Moreover, the preventive establishments in those provinces are efficient, and it has consequently been found possible to concentrate the manufacture with the result that the number of central distilleries is in striking contrast with the number in Northern India. Thus in Bengal the number of central distilleries in 1869 was 257, and in 1878, the year preceding the revival of the outstill system, 211; in the Punjab there are at present 65, while in Madras in 1887-88 two-thirds of the whole province was supplied from only 19. The difficulties attending the establishment of an effective preventive agency are perhaps not likely to be as successfully overcome in Bengal as they appear to have been in the two Southern Presidencies. But it should certainly be kept in view that the only satisfactory solution of the difficulties attending the central distillery system, if the decision to suppress outstills is taken, seems to lie in the adoption of either the Madras or Bombay method, and in the introduction of a radical change into the customary processes of local manufacture. The Bengal Excise Commission, however, advised in 1884 against the adoption of European methods of production in Bengal, and their views receive some confirmation from the fact that one of the two distilleries established on this footing has been closed, and that the trade is languishing. But looking to the satisfactory results achieved elsewhere, it seems to us that the question is deserving of further consideration, which it will doubtless receive at the hands of the Bengal Government in connection with the report submitted by Mr. Buckland on the Bombay and Madras systems.

Having regard to these observations, the Lieutenant-Governor thinks that Mr. Westmacott should study this aspect of the case with a view to submitting an early report to Gov-

ernment on this subject. It is understood to be the case that the whole of Ganjam is now supplied with liquor from the central distillery at Aska, and it is possible that Mr. Minchin may be willing to submit proposals for supplying the neighbouring province of Orissa in a similar manner. Whether any such proposals could be accepted by this Government is a matter which can only be considered after full enquiry, but the point is one on which the Excise Commissioner might place himself in communication with Mr. Minchin and the local officers. Possibly, for the reasons quoted by the Board from Mr. Boxwell's report, the districts of Durbhunga and Mozufferpore might prove a good field for a similar experiment in Behar, and the Excise Commissioner might, with advantage, confer with the large European and Native firms. in Calcutta, such as Messrs. Ahmuty & Co and Messrs. Lyall, Marshall & Co. who are Agents of the Shajehanpore Rum Manufactory, with a view of ascertaining the terms and conditions under which it might be possible to introduce the systems of Southern India experimentally into these provinces. The Lieutenant-Governor is informed that the consumption of Shajehanpore rum in Calcutta has considerably increased since the date of the despatch of the Government of India already quoted. There are large Native firms in Calcutta who may be able to give much useful information on the question. Generally speaking, it appears to the Lieutenant-Governor that schemes in the direction indicated should be considered, as soon as Mr. Westmacott feels himself sufficiently relieved from the initial pressure of a new office to turn his attention to this.

4. The suggestion made in paragraph 68 of Mr. Buckland's report, that there should be one licensee for a number of shops who should distil at one central place and supply the other shops, has, it appears, been favourably reported on by several officers, and, in the Lieutenant-Governor's opinion, there is much to commend it. It may apparently be made to approximate to the system which prevails over the greater part of Madras, known as the free-supply system. The Lieutenant-Governor understands that Mr. Westmacott has already been successful in some instances in amalgamating several shops under one license on terms favourable to Government, and the establishment of one central still within this local circle would appear to follow from this as an easy transition. It is well pointed out by the Collector of Bhagulpore that this system "would perhaps be a useful buffer to put in what is now called an inner circle, between the outstills, which must, I think, continue to serve jungly tracts and a sudder distillery area." The Lieutenant-Governor would be glad if the Excise Commissioner would give his special attention to this suggestion and bring it into force experimentally in those districts where the local officers are willing to try it.

5. Mr. Buckland's conclusion that excise establishments must be strengthened has been fully accepted by Government, and large increases have already been sanctioned during the current year. The permission of the Secretary of State has recently been obtained to the appointment of several additional Excise Deputy Collectors. Mr Westmacott urges, and the Board concur in his opinion, that the old abkari-darogahs and men of that class should be entirely removed from the department. This is a matter upon which a separate report should be submitted, and the Lieutenant-Governor can only say at present that, while he believes generally that the suggestion is a good one, he will only be able to give effect to it with due regard, on the one hand, to the just claims of individuals, and, on the other, to financial considerations.

6. Mr. Buckland's remark that the rate of still-head duty should be constantly raised is undoubtedly a correct proposition; but it is pointed out with equal truth that, so long as the outstill system prevails in the province, it will not be desirable to raise the rate until the outstill duty has been first raised to the level of the present distillery duty. The raising of the still-head duty should always be borne in mind as an ultimate aim, but not the most pressing reform at present.

7. The Lieutenant-Governor observes that both the Board and Mr. Westmacott entirely agree with Mr. Buckland's conclusion that the Bengal system of raising revenue from *tari* should be re-examined with special reference to the light which has been thrown on the subject by the report on the Bombay and Madras systems. Important suggestions have been made on this subject by Mr. Oldham, the Collector of Burdwan. The Lieutenant-Governor has no doubt that Mr. Westmacott will keep it under his consideration. It is not of the first importance in order of time.

8. Mr. Buckland has expressed an opinion that the number of shops may properly be increased to some extent. Upon this point the Lieutenant-Governor is not prepared to deny that if the central distillery system were universally established, or if liquor were, as a rule, distilled only at a few central sites, it might be advisable to increase the number of places of vend. The number of shops for the sale of country spirits in Madras during 1887-88 was 21,730 against 2,647 in Bombay and 4,280 in Bengal. In spite of these figures, Madras has been pointed to as the best-administered excise province in India. But so long as the outstill system remains in force over the greater portion of these provinces, the proposal is not to be thought of. The Board sufficiently express the views of Government when they observe that, whatever may be argued as to the advisability of largely reducing the number of outstill shops, no increase in their number can be contemplated, as the result of such a step would be to counteract the efforts now being made to raise the price of outstill liquor.

9. The Lieutenant-Governor does not think that there is any necessity in Bengal at present for imposing maximum prices of liquor. The avowed object of Government is to

discourage consumption by keeping up prices, stopping only short of rates which would encourage illicit practices. Under other circumstances, however, when there is a monopoly over a large tract such as prevails in portions of Madras, and would prevail in these provinces if the Madras system in this respect were introduced, it is easy to see that maximum prices might be necessary to protect consumers, who would otherwise be driven to illicit distillation. In regard to minimum prices, there is the widest difference of opinion. Mr. Buckland considers any such provision quite inoperative. The Board and Excise Commissioner, on the other hand, are of opinion that the fixing of minimum prices is necessary wherever there are outstills, and believe that it is efficacious in preventing outstill holders from flooding the country with cheap liquor, as they could do if no minimum prices were fixed. The experiment of fixing minimum prices in Bengal is still under trial and no further orders on the subject appear called for at present.

10. It seems unnecessary for the Lieutenant-Governor to follow the Board and Excise Commissioner in their comments on the remaining conclusions arrived at by Mr. Buckland in his report. The views expressed by the Board and Mr. Westmacott are substantially in accord with Mr. Buckland's conclusions and with the opinions which have already been placed on record by Government on other occasions. The principles enumerated are indentical with those which have been recently re-affirmed by the Secretary of State in his despatch No. 52, dated 16th May 1889, as the principles on which the excise administration in India should be based, as follows :—

(1) that any extension of the habit of drinking among Indian populations is to be discouraged;

(2) that the tax on spirits should be as high as may be possible without giving rise to illicit methods of making and selling liquor;

(3) that, subject to these considerations, a maximum revenue should be raised from a minimum consumption of intoxicating liquors.

Towards the enforcement of these principles the report of Mr. Buckland will always be accepted as a valuable contribution; by the information it conveys it will be established as a work of permanent reference; and by the modification and improvement of the existing excise systems which it suggests, it will materially aid in the more effectual control and discouragement of the liquor traffic in these provinces.

No. 340, dated 22nd October 1889.

From—The Government of India,

To—The Secretary of State for India.

In paragraph 18 of our despatch No. 55, dated the 19th February 1889, we alluded to the experimental introduction into the Thana and Kolaba districts of the Bombay Presidency of an excise system which dispensed with the guarantee of a minimum revenue—a condition usually attached to the grant of monopolies in Bombay.

2. We now forward a copy of the papers noted in the accompanying schedule containing the report of the Government of Bombay on the results of this experiment and our comments thereon. These papers illustrate the difficulty of raising the excise duties on country spirit in India to rates approximating to the tariff rate leviable on imported foreign spirit.

Schedule Papers.

1. From the Government of Bombay, No. 5213, dated the 20th July 1889, and enclosures.

2. To the Government of Bombay, No. 5151, dated the 7th Octoebr 1889.

No. 5213, dated 20th July, 1889.

From—J. DEC. ATKINS, Esq., Acting Under-Secretary to the Government of Bombay, Revenue Department,

To—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE.

In compliance with the request contained in paragraph 2 of Mr. Deputy Secretary Finlay's letter No. 2766, dated 4th ultimo, I am directed to forward, for the information of the Government of India, the accompanying copy of the report, No. 2405, dated 9th May last, received from the Commissioner of Customs, Salt, Opium, and Abkari, on the

working of the new abkari system introduced experimentally in the Thana and Kolaba districts, together with copies of the Resolutions noted in the margin* passed by this Government, and of a memorandum, No. 5023/89 (Confidential),† dated 15th July 1889, showing the instructions issued on the subject to the Collectors of those districts and the Commissioner of Customs, Salt, Opium, and Abkari.

* No. 4032, dated 3rd June 1889.
No. 4866, dated 8th July 1889.

† Two copies sent separately.

No. 2405, dated 9th May, 1889.

From—A. C. TREVOR, Esq., Acting Commissioner of Customs, Salt, Opium, and Abkari, Bombay,

To—The Chief Secretary to the Government of Bombay, Revenue Department.

As promised in paragraph 32 of this office No. 7697 of the 29th December last, I have the honour to submit the following special report on the working of the new abkari arrangements in Thana and Kolaba brought down to the latest dates for which information is available.

General Administration Report of the Abkari Department for 1887-88.

I.—INTRODUCTORY.

2. The arrangements in question date generally from 1st January 1888, and affect the management both of the raw toddy supply and of the country spirit farms. So far as the latter are concerned, they underwent important modifications from 1st August 1888.

3. The changes made in January 1888 are described in paragraphs 16, 20, 24, 32, and 34 of the Abkari Administration Report, but it will be convenient to summarise here for ready reference the history of the discussion and purport of the orders under which they were carried out, and the circumstances under which they were eventually reduced to their present form.

4 Under former arrangements, no still-head duty was levied in Thana and Colaba on toddy spirit; and, in order to establish some degree of equilibrium between toddy spirit and mowra spirit, the tree-tax had been raised to a rate which in some places was found to bear too heavily on the classes interested in the production and consumption of raw toddy. Even so, the incidence of excise taxation on toddy spirit was unduly light as compared with that on mowra spirit. Complaints had also been received that where the farmers had the monopoly of raw toddy as well as of spirit, the demand for toddy was starved in order to foster the demand for spirit.

5. By Government Resolution No. 3898, dated 28th June 1887, it was directed that—

(*a*) all rates on trees above R10 should be reduced to that rate :

(*b*) the duty on toddy spirit should be equalised with that on mowra spirit, *viz.*, R2 for spirit of 25° under-proof and R1 for spirit of 60° under-proof, the drawback being maintained at R1 :

(*c*) the public toddy distillery system should be introduced in such of the coast talukas, and distilleries should be established at such places as the Commissioner may decide on :

(*d*) the farmers' license should be one for exclusive sale, but not for exclusive manufacture; and farmers in these districts should be allowed to distil toddy, but only in the public distilleries assigned to their talukas :

(*e*) the farms should be sold for three years, and tenders might be accepted for single talukas, for groups of talukas, or for the whole district. The conditions of sale should include a maximum price of R3-8-0 for mowra and R3-14-0 for toddy spirit, and the Commissioner might empower the Collectors to check the production of spirit during the last four months of the farm :

(*f*) the spirit farmers should be debarred from holding licenses for the sale of raw toddy.

6. By a subsequent Resolution, No. 6127 of the 10th September 1887, passed on a memorandum by Mr. Moore describing the minimum guaranteed revenue system with reference to the charge that it tends to stimulate consumption, Government decided that a new system should be tried experimentally in the Thana and Kolaba districts on the principle that a maximum profit should be obtained out of actual sale, *whatever that may be*, granting the farm to the bidder who is prepared to pay the highest percentage on every gallon sold, in addition to the still-head duty, which would be the upset price.

7. Mr. Moore, in his No. 5249 of the 19th idem, pointed out that the proposed system would offer no inducement to the farmer to manage his farm efficiently and honestly, and inflict no penalty on inefficiency and dishonesty. To meet this objection, he suggested that—

1st.—The nominal value of each farm should be fixed by the Department beforehand on the basis of the average consumption of liquor in past years.

2nd.—The value of the farm so fixed should form the basis on which the amount *to be recovered* or *remitted* on account of the percentage surcharge, which the farmer has agreed to pay in addition to the sanctioned duty, should be determined in accordance with the following stipulations, *viz.*:

(*a*) The farmer shall pay duty at the sanctioned rate only on every gallon of liquor issued for sale; but if the aggregate payment so made falls short of the nominal value of the farm, he shall also pay the stipulated percentage, or so much of it as may be required to make up the nominal value of the farm.

(*b*) If the aggregate of the duty and percentage payments falls short of the nominal value of the farm, and the Collector is of opinion that the deficiency has been due to negligent or inefficient management of the farm by the farmer, the Collector may impose on the farmer and recover from him a penalty of such amount as the Collector may direct, not exceeding one-half of the difference between the payments made or due by the farmer, and the nominal value of the farm.

(*c*) If the aggregate payment made on account of duty at the sanctioned rate exceeds the nominal value of the farm, the farmer shall also pay the stipulated percentage on the amount of the excess.

8. Government, in their further Resolution No. 6801 of the 6th October 1887, declined to adopt this suggestion, and called for further report on certain points connected with the fresh toddy arrangements. This report was submitted under No 6000 of the 29th October 1887, and Government thereon passed a Resolution, No. 7997 of the 22nd November—

(1) intimating that previous orders were not intended to affect the special low still-head duty rates in Umbargaon, and that the drawback rate of ₹1 was to apply in the case of the toddy spirit in Umbargaon, where the still-head duty was ₹1-8-0, as well as elsewhere;

(2) sanctioning the Commissioner's proposals for the establishment of public toddy distilleries for the Mahim and Dahanu talukas and the Umbargaon Petha in Thana and the Panvel and Alibag talukas in Kolaba, and as to the number of spirit shops to be mantained, and the continuance of the practice of selling toddy and mowra spirit in the same shop, and the sale of the spirit farms to nineteen months instead of three years as previously ordered;

(3) and directing that, as regards raw toddy,—

(*a*) the system of fixing a maximum selling price shall be abolished, provided, however, that Government retains to itself the right of reintroducing it at once, if found necessary, for the protection of consumers:

(*b*) shop licenses for the sale of raw toddy may be issued at a fixed rate of ₹10, but where there are several applicants, all or several of whom are equally eligible, the licenses should be sold by auction:

(*c*) tree-foot licenses for sale may be given at the same fixed rate for any number of trees not less than ten:

(*d*) the rules and regulations made for shop licenses are to apply to tree-foot booths, and all surplus toddy will have to be sold to licensed shopkeepers or distillers only:

(*e*) the number of tree-foot booths shall be limited at the discretion of the Collector, or increased subject to the orders of the Commissioner:

(*f*) for domestic consumption licenses may be granted for tapping up to five cocoanut or brab trees, and ten date trees, but with the stipulation that all surplus toddy shall be sold to licensed shopkeepers or distillers only.

9. The licenses for the sale and extraction of toddy under the old arrangements had been sold from the 1st August 1887 for five months only in view of impending changes, and on receipt of the orders last quoted were given under the new terms for the seven months from 1st January to 31st July, remaining out of the revenue year. From the 1st August last fresh licenses on the same terms have been issued for the year now current.

10. When the spirit farms were sold from the 1st January 1888, it was found that the terms obtainable for seven months were as good as for nineteen; and as the new arrangements were experimental, Mr. Moore decided, as stated in his telegram of the 3rd January 1888, to the address of the Private Secretary, to give them for the shorter period only. The percentages accepted were as under:—

Thana District.		*Kolaba District.*	
Salsette	46¼	Panvel	42¼
Bassein	35	Alibag Bagait	25
Mahim	31¾	„ Kharapat and rest of the district	24
Dahanu	31		
Umbargaon Petha	31		
The six inland talukas	29		
Jawhar State	3		

11. Immediately after the farms were sold, an article appeared in the *Bombay Gazette* pointing out that the percentages above noted were in some cases more than the farmers could honestly afford to pay. A report on the subject was submitted under this office No. 693 of the 31st January 1888, in which it was shown that, so far as the sales then concluded were concerned, this was not the case. Attention, however, having thus been drawn to the question of the cost of spirit and the amount of additional charge it could bear without absorbing the whole margin of profit provided by the maximum selling prices

referred to above, paragraph 5 (*f*), enquiries were made which, as will be seen presently, bore fruit when the farms were re-sold.

12. In watching the working of the new system, another point also attracted attention, *viz.*, that in consequence of the fact that the percentage was chargeable on the still-head duty realisations, and that the still-head duty on toddy spirit after allowing for drawback was only half the rate realised on mowra spirit, the farmers had to pay only half as much by way of percentage on toddy as on mowra spirit. The result was that the sale of toddy spirit was being pushed in preference to mowra spirit, and the revenue suffered by the loss of the difference in percentage. Mr. Moore, in a demi-official, dated the 20th May, brought this point among others to notice, and Government thereon directed that in re-selling the farms the basis of competition should be a rate of so much per gallon instead of so much per cent.; that the period for which they were to be re-sold should be limited to one year; and that tenderers were to be allowed to tender at separate rates per gallon for toddy and mowra spirit.

Government Resolution, Revenue Department, No. $\frac{3646}{84\text{ (Confidential)}}$ of 4th June 1888.

13. Tenders were invited accordingly in June last, when it was found that some of the rates offered were so high, when considered by the light of the enquiries referred to above, paragraph 11, as to raise a doubt whether, if they were accepted, the farms could possibly be managed honestly. The matter was represented personally by Mr. Moore to His Excellency the Governor, with the result that the stipulation as to sale within a fixed maximum price was placed in abeyance, the right of re-imposing a maximum, if necessary, being reserved.

14. Another difficulty arose in attempting to give effect to the orders of Government that tenderers should be allowed to offer different rates for toddy spirit and mowra spirit. It was found that so long as both descriptions of spirits were included in the same farm, and the farmers held the power of pressing or restricting the sale of one or the other at their pleasure, it was practically impossible to decide which of any two tenders offering different rates was the most advantageous to Government. The result would obviously depend on the relative proportion of each kind of spirit sold, only one thing being certain, *viz.*, that whichever tender was accepted, the proportion of that kind of spirit which yielded the best return to the farmer, and probably therefore the worst to Government, would be as high as it could be made. There was no time for an official reference, and under the circumstances Mr. Moore, with the approval of the Honourable Mr. Richey, informed the tenderers that they should specify a single rate per gallon of 25° under-proof, which would apply to mowra and toddy spirit alike, spirit of 60° under-proof being taken at half the same rate. The rates finally accepted were as under:—

Vide this office No. 4785 of the 11th July 1888.

Thana District.

	R	a.	p.
Salsette	1	10	3
Bassein	1	8	0
Mahim	1	4	0
Dahanu	0	15	0
Umbargaon Petha	0	15	0
Inland talukas	1	9	0
Jawhar State	0	1	1
Average	1	2	0

Kolaba District.

	R	a.	p.
Panvel	1	7	6
Alibag Bagait	1	5	0
Rest of the district	1	4	3
Average	1	5	7

15. This brings us to the footing on which matters at present stand, and I now proceed to deal with the results of the various changes described, first in their financial aspect, and then in regard to—

(1) the modifications made in the arrangements for the production and sale of fresh toddy:

(2) the extension of the public toddy distillery system and the imposition of a still-head duty on toddy:

(3) the supersession of the minimum guarantee, first by the percentage and then by the fixed-license fee system, and the abolition of the maximum selling price from the 1st August last.

II.—Financial.

16. The financial results up to the end of 1887-88, which included seven months under the new arrangements in their first stage of development, have already been described in paragraphs 83 to 92 of the Administration Report for that year. In the following table they are brought down to the end of March last, so as to include eight months of the current year during which the further changes in the conditions of the spirit farms made from 1st August last were in force. An estimate for the remaining four months is added, and the results thus arrived at are compared with the corresponding figures for 1885-86, 1886-87, and 1887-88.

17. The figures of receipts from raw toddy and country spirit respectively have been arrived at in the manner described in paragraph 84 of the Administration Report, which for facility of reference is reproduced below:—

"The figures under items 2 and 6—Tree-tax on toddy for distillation, and on raw toddy—are obtained in the case of Thana by deducting from the total tree-tax realisations the amount allowed

to count towards the minimum revenue guaranteed by the spirit farmers under the arrangements described in paragraph 16 of the report, so long as they were in force—that is, up to 31st December 1887,—and for the second portion of the year 1887-88 by deducting from the total tree-tax realisations the drawback on account of tree-tax already paid which is allowed in assessing the still-head duty on toddy spirit. In Kolaba, where the raw toddy monopoly was included in the spirit farms, the division has been made up to 31st December 1887 by dividing the tree-tax paid by the farmers in the proportion borne by the quantity of toddy admitted into the distilleries to the quantity placed on sale at their shops according to the farm accounts, and for the remaining period in the manner already described for Thana."

18. The estimate for the remaining four months of 1889 is based in the case of still-head duty and still license fees on the average of the preceding eight months. In the case of the fees for shop and tree-foot booth licenses, which are taken out for the whole year and paid for at once, generally in the earlier part of the year, it has been assumed that little more remains to be collected. In the case of tree-tax—as cocoanut, brab, and berlimad trees are usually tapped early in the year—credit is taken in the estimate, so far as those trees are considered, only for the instalments unpaid up to the end of March. For date trees, which are tapped in considerable numbers in the latter part of the revenue year, the estimate includes unpaid instalments on trees already taken up, and full rates on a number of trees corresponding to the number taken up in the last four months of 1887-88. It will be understood, however, that the estimate is liable to be deranged by fluctuations, which it is impossible to foresee, and that the comparison with 1887-88 and previous years is affected by many disturbing elements which add greatly to the difficulty of pronouncing positively as yet how far the results are to be regarded as favourable or otherwise :—

Items.	1885-86.	1886-87.	1887-88.			1888-89.				
			From August to December 1887 (under old system).	From January to July 1888 (under new system).	Total.	Actuals for five months from August to December 1888.	Actuals for three months from January to March 1889.	Total.	Estimate for four months from April to July 1889.	Total.
	R	R	R	R	R	R	R	R	R	R
Thana.										
Spirit revenue.										
1. Still-head duty on—										
Mowra spirit	4,62,931	5,28,827	2,11,427	2,18,521	4,29,948	1,02,931	83,186	1,86,117	80,000	2,66,117
Toddy spirit	...			22,752	22,752	3,505	1,047	4,552	3,000	7,552
2. Tree-tax on toddy for distillation	2,02,098	1,06,506	25,675	24,004	49,679	3,505	2,887	6,392	3,000	9,392
3. Deficiency in guaranteed revenue made good by farmers	10,163	57,553	2,549	..	2,549	...	...	..		...
4. Percentage on still-head duty paid from January to July 1888, and license fee per gallon since August 1888	...	...	...	88,095	88,095	79,496	60,728	1,40,224	70,000	2,10,224
5. Fees for distillation of toddy	...	1,654	751	1,304	2,055	1,384	1	1,385	...	1,385
Total Spirit revenue	6,75,192	6,94,540	2,40,402	3,54,676	5,95,078	1,90,821	1,47,849	3,38,670	1,56,000	4,94,670
Toddy revenue.										
6. Tree-tax on raw toddy	1,04,838	1,07,345	27,885	77,749	1,05,637	1,13,681	26,238	1,39,919	35,000	1,74,919
7. Rent of trees in Government land	...	22	.	.	.	...	...			..
8. Toddy shop license fees	7,650	9,250	2,600	7,911	10,511	26,552	721	27,273	...	27,273
Total Toddy revenue	1,12,488	1,16,615	30,488	85,660	1,16,148	1,40,233	26,959	1,67,192	35,000	2,02,192
Total Country liquor revenue	7,87,680	8,11,155	2,70,890	4,40,336	7,11,226	3,31,054	1,74,808	5,05,862	1,91,000	6,96,862
Kolaba.										
Spirit revenue.										
1. Still-head duty on—										
Mowra spirit	2,55,207	2,27,145	83,623	1,64,580	2,48,203	61,937	45,262	1,07,199	53,000	1,60,199
Toddy spirit	..			1,554	1,554	941	742	1,683	1,000	2,683
2. Tree-tax on toddy for distillation	23,009	34,409	2,680	1,105	3,785	940	743	1,683	1,000	2,683
3. Deficiency in guaranteed revenue made good by farmers	...	50,969	75	...	75	...	...	...	...	...
4. Percentage on still-head duty paid from January to July 1888 and license fee per gallon since August 1888	...	...	...	51,404	51,404	32,854	41,627	74,481	37,000	1,11,481
Fees for distillation of toddy	...		...	10	100	100	160	260		260
Total Spirit revenue	2,78,216	3,12,523	86,378	2,18,743	3,05,121	96,772	88,534	1,85,306	92,000	2,77,306
Toddy revenue.										
6. Tree-tax on raw toddy	27,041	20,691	3,340	11,48	14,824	30,855	1,282	32,137	14,000	46,137
7. Rent of trees in Government land		...			...		...			
8. Toddy shop license fees	820	400	16	669	685	3,633	115	3,748		3,748
Total Toddy revenue	27,641	21,091	3,356	12,153	15,509	34,483	1,397	35,885	14,000	49,885
Total Country liquor revenue	9,05,857	3,33,614	89,734	2,30,896	3,20,630	1,31,260	89,931	2,21,191	1,06,000	3,27,191

19. From the table it will be seen that in Thana the spirit revenue, which amounted under the old system to 6¾ lakhs in 1885-86 and 6 lakhs 94 thousand in 1886-87, and had fallen to about 5 lakhs 95 thousand in 1887-88, has undergone a further serious decline since August last, the actual demand for the eight months ending 31st March last being 3 lakhs 38 thousand, and the anticipated receipts for the whole year 4 lakhs 94 thousand only, or about one lakh less than last year and two lakhs less than 1886-87. The still-head duty receipts on mowra and toddy together are expected to come to little more than half those on mowra spirit alone in 1886-87. As was to be expected under the circumstances noticed above, paragraph 12, the decline in the receipts from toddy spirit under the new contracts given on the rate-per-gallon system from August last is very marked, the total receipts for the year being only about one-third of those for the five months of 1887-88 during which the first contracts under the percentage system were in force. The receipts from the special rate per gallon on mowra and toddy spirit together are to the still-head duty, roughly speaking, as 7 to 9.

20. In toddy revenue, on the other hand, there promises to be a considerable increase, the actuals for the eight months commencing 1st August last being 1 lakh 60 thousand against 1 lakh 16 thousand for the whole year 1887-88, and about the same in 1886-87. The tree-tax receipts, in spite of reduced rates in several of the most important talukas, promise to be more than half as much again as in 1886-87, and the shop and booth license fees have nearly trebled.

21. The gain in toddy revenue is, however, very far from sufficient to make good the loss in spirit revenue. If the estimate is correct, the total receipts for the year now current are likely to fall short of those for 1887-88 by about 15 thousand, and of those for 1886-87 by about a lakh and 15 thousand rupees.

22. In Kolaba the results are more favourable. The spirit revenue according to the estimate will be nearly equal to that realised in 1885-86, though it is considerably less than in 1886-87 and 1887-88, and the toddy revenue has more than doubled as compared with 1885-86. The total estimated receipts for the year come to 3 lakhs 27 thousand against 3 lakhs 20 thousand in 1887-88 and 3 lakhs 33 thousand in 1886-87, when, as was noticed in paragraph 89 of the Administration Report, the sum bid for the principal spirit farm, that of Panvel, was extravagantly high.

23. It is noteworthy that the still-head duty receipts from toddy spirit have not in Kolaba been reduced by the change in system from the 1st August last, noticed above, paragraph 12. This result, however, is probably due to the fact that, owing to the delay in establishing distilleries, they were lower in 1887-88 than they would otherwise have been, and that within the last two or three months a considerable quantity of toddy spirit has been made at the Revdanda distillery in Alibag for the Bombay market. The results are no doubt affected also, both here and in Thana, by the suspension of the maximum selling-price from August last, which enabled the farmers to charge remunerative prices for toddy spirit, and the extent to which the consumers of that description of spirit were willing and able to pay the higher price for the sake of indulging their preference.

III.—Raw Toddy Arrangements.

24. With regard to the arrangements for the supply and sale of fresh toddy, it may be said generally that, except in the Bassein taluka, and to some extent also in Salsette, where illicit toddy distillation is reported to be rife, the raw toddy being obtained from the tree-foot booth licensees, no complaints have been received as to their working. Their financial results, as we have already seen, are satisfactory. Of the extent to which they have operated to fulfil their intended object of increasing the facilities for obtaining fresh toddy, and meeting the complaint that the licensees were unable in some places to sell it pure and undiluted except at a loss, some judgment may be formed from the following comparison of the number of licenses given, trees tapped, and probable quantities of toddy placed on sale and used fresh during the past seven months of the current year as compared with 1886-87, the last year under the old system. The figures of 1887-88 are useless for comparison in consequence of the disturbance caused by the change of system and the opportunities for exchange of trees which occurred in January 1888.

25. First, as to licenses. I give below the number of each kind granted in 1886-87 and 1888-89, also of those granted under the old and new arrangements respectively in 1887-88, which are interesting as showing how the changes were at first received. In considering the figures, it must be remembered that up to December 1887 the right of sale of toddy was included in Panvel and Alibag Bagait in the country spirit farm, and that elsewhere there was no distinction between the domestic consumption and the tree-

foot licenses. The holder of a tree-foot license could not tap more than ten trees and paid of fee, but had the right of sale.

District and Taluka.	1886-87.			1887-88.										1888-89.					
				August to December, old system.			January to July, new system.							(7 months, August to February.)					
	Licenses issued.			Licenses issued.			Licenses issued.			Fees realised.				Licenses issued.			Fees charged.		
	Tree-foot and domestic consumption.	Shops.	Shop fees realised.	Tree-foot and domestic consumption.	Shops.	Shop fees realised.	Domestic consumption.	Tree-foot.	Shops.	Tree-foot fees.	Shop fees.	Total.	Total fees for year.	Domestic consumption.	Tree-foot.	Shops.	Tree-foot fees.	Shop fees.	Total.
Thana.			R			R				R	R	R	R				R	R	R
Umbargaon	15	136	2,760	2	93	612	13	105	45	630	318	948	1,560	3	75	15	750	565	1,315
Dahanu	11	96	2,100	4	69	632	10	33	10	198	430	628	1,260	17	24	29	240	881	1,121
Mahim	18	93	1,940	93	111	912	196	49	86	294	2,290	2,584	3,496	235	45	88	450	11,260	11,710
Bassein	21	53	1,060	61	30	240	2	134	30	804	637	1,441	1,681	35	168	30	1,680	6,482	8,162
Salsette	174	49	1,060	151	20	160	94	221	7	1,326	255	1,581	1,741	92	290	0	3,000	217	3,217
Kalyan	127	1	20	...	...	...	31	45	..	270	...	270	270	4	57	..	570	..	570
Bhiwandi	76	3	100	11	1	8	87	22	6	132	36	168	176	26	13	4	130	83	213
Wada	16	1	10	...	...	...	15	14	.	84	...	84	84	..	3		30	..	30
Shahapur	5	5	80	4	4	28	6	14	3	84	18	102	130	1	9	3	90	53	143
Murbad	4	...	..	...	...	...	...	1		6	...	6	6	...	1	3	10	30	40
Karjat	3	6	120	2	1	8	...	9	1	54	9	63	71	...	14	17	140	229	369
Jawhar	...	...	...	...	...	...	7	5	1	30	6	36	36	..	6	4	62	40	102
Total	470	448	9,250	324	329	2,600	459	652	189	3,912	3,990	7,911	10,511	413	714	203	7,152	19,840	26,992
Kolaba.																			
Panvel	...	...	...	...	...	...	4	...	14	...	88	88	88	...	82	16	820	897	1,717
Alibag Bagait	...	...	...	..	...	...	...	...	7	...	158	158	158	...	79	26	790	333	1,129
„ Kharapat	1	5	100	...	...	...	...	4	...	24	...	24	24		..	2	...	20	20
Pen	22	6	200	7	...	...	4	...	14	...	94	94	94	1	.	5	..	190	190
Roha	32	...	...	24	...	...	2	22	...	155	...	155	155	...	41	1	410	10	420
Mangaon	20	...	...	...	...	...	3	3	...	36	...	36	36	4	7	..	70	.	70
Mahad	4	...	...	2	...	...	2	2	...	12	...	12	12	3	..	1	...	10	10
Sudhagad	21	5	100	11	2	16	...	...	17	...	102	102	118	1		6	...	140	140
Total	100	16	400	44	2	16	15	31	52	227	442	669	685	9	20	57	2,090	1,600	3,696

26. The first effect of the introduction of the new rates in January 1888 into the Thana district was a run, except in Umbargaon and Dahanu, on the new domestic consumption and tree-foot booth licenses, more especially the former, the result being that during the second portion of 1887-88 there were nearly as many domestic consumption licenses alone as there had been old tree-foot licenses in 1886-87, and 652 tree-foot licenses of the new kind besides, while the number of shop licenses fell from 443 to 189.

27. During the current year most of the domestic consumption, and, except in the case of Kalyan, Karjat, and Jawhar, nearly all the tree-foot booth licenses have been given up in the inland taluks, while in Mahim, Bassein, and Salsette there has been a further increase, most marked in Mahim, in the number of domestic consumption, and in Bassein and Salsette of the tree-foot booth licenses Over the whole district the number of shops has risen to 203 and of tree-foot booths to 715, while the domestic consumption licenses have fallen to 413 as compared with the period from January to July 1888. The increase here noted in the number of shops occurs chiefly in Dahanu and the inland talukas.

28. As compared with 1886-87, Dahanu, Umbargaon, and the inland talukas appear to be worse off than before in regard to facilities for obtaining fresh toddy. The increase in the total number of licenses as shown in the margin is more than absorbed in the three talukas of Mahim, Bassein, and Salsette. In two of these talukas, Bassein and Salsette, the increase in the number of licenses taken out is no doubt connected with the decrease in the rates of tree-tax, and there is unfortunately reason to believe, as noticed above, that the people have taken advantage of the facilities thus afforded to defraud the spirit revenue. There may, of course, be a few more licenses issued during the remaining four months of the year, particularly in Umbargaon, where date trees are plentiful; but it is hardly likely that they will be in such numbers as to affect materially the general result above indicated.

	1886-87	1888-89.
Domestic	470	413
Tree-foot		715
Shop	443	203
Total	913	1,331
Increase	418	

29. In Kolaba tree-foot licenses have been freely taken out since August 1888 in Panvel and Alibag Bagait, and a considerable number of shops have also been opened. These, it will be remembered, are the two localities in which the tree-tax has been reduced in that district, and in which under the old arrangements the sale of toddy was included in the spirit monopoly, so that there are no figures for 1886-87 with which to make a comparison. Everywhere else, except in Roha, the number of shops, tree-foot booths, and domestic consumption licenses together taken out for 1888-89 is smaller than the number of tree-foot booth and shop licenses together under the old arrangements, the decrease being most marked in Pen, where there are 1 tree-foot and 5 shop licenses against 22 tree-foot and 6 shop licenses in 188-687, and the

Sudhagad Mahal, where the number has sunk from 26 to 7. The new domestic consumption licenses seem to have found little favour as compared with the old tree-foot and domestic consumption license combined for which no fee was charged, and except that there is no complaint of illicit toddy distillation in Kolaba, the general result is similar in character to that above noticed in Thana.

30. Turning to a comparison of the number of trees tapped, the following table shows the number of each kind tapped altogether, for supply of toddy for distillation, as well as for fresh toddy, in the years 1886-87 and 1887-88 and the first seven months of 1888-89 :—

Districts and Talukas.	1886-87.				1887-88.										1888-89.			
					First five months.			Next seven months.			Total.				(7 months.)			
	Cocoanut.	Brab.	Date and wild palm.	Tree-tax receipts.	Cocoanut.	Brab.	Date and wild palm.	Cocoanut.	Brab.	Date and wild palm.	Cocoanut.	Brab.	Date and wild palm.	Tree-tax receipts.		Brab.	Date and wild palm.	Tree-tax receipts.
Thana.				R										R				R
Umbargaon	...	76	6,074	14,328	...	...	3,845	...	40	8,613	...	4,012	12,458	12,578	...	72	9,106	14,505
Dahanu	...	2,587	1,412	23,638	...	469	1,546	...	2,166	1,117	...	2,635	2,663	15,127	...	1,942	1,291	12,298
Mahim	20	5,446	1,880	62,180	65	917	2,867	...	2,267	1,062	65	3,186	3,929	24,497	...	1,486	1,046	21,419
Bassein	54	3,292	401	45,5 3	275	1,746	40	28	3,654	12	303	5,400	52	33,396	8	4,475	20	35,307
Salsette	1,394	1,858	1,646	60,262	1,934	1,115	3,360	927	3,843	2,498	2,861	4,958	5,858	62,652	1,369	3,296	1,013	48,818
Kalyan	...	366	...	3,294	...	...	...	...	522	...	...	522	...	2,610	..	685	...	2,127
Bhiwandi	...	311	...	2,790	...	38	...	...	407	...	...	445	...	2,187	...	341	53	1,829
Wada	...	46	5	439	...	...	...	...	67	...	...	67	...	335	...	30	...	93
Shahapur	...	15	204	747	...	...	175	...	33	151	...	33	320	648	...	...	354	1,062
Murbad	...	1	3	18	...	...	...	...	10	1	...	10	1	52	...	62	...	117
Karjat	...	30	127	651	...	...	36	...	116	64	...	116	100	737	...	170	96	792
Jawhar	...	...	...	...	...	...	...	...	32	202	...	32	202	407	...	117	230	1,283
Total	1,468	14,028	12,652	2,13,849	2,274	4,285	11,869	955	13,159	13,720	3,229	17,444	25,589	1,55,318	1,440	12,676	13,238	1,39,650
Kolaba.																		
Panvel	...	914	...	14,624	...	321	...	...	979	...	..	1,300	...	7,960	...	2,301	78	15,791
Alibag Bagait	2,357	184	66	30,687	678	10	10	421	120	30	1,099	130	40	6,701	1,288	165	155	10,025
„ Kharapat	12	56	...	612	...	...	...	10	30	...	10	30	...	200	...	45	...	405
Pen	...	86	599	2,571	...	...	70	...	55	276	...	55	346	846	...	166	323	2,141
Roha	...	...	1,376	3,828	...	...	222	...	...	848	...	...	1,065	1,753	...	...	1,423	2,855
Mangaon	...	...	212	636	...	...	...	...	...	5	...	...	75	131	...	...	163	342
Mahad	...	...	40	120	...	...	6	...	...	28	...	...	34	56	...	...	17	51
Sudhagad	...	...	674	2,022	...	...	127	...	...	459	...	...	586	962	...	...	670	1,427
Total	2,369	1,240	2,866	55,100	678	331	435	431	1,184	1,711	1,109	1,515	2,164	18,609	1,288	2,677	2,829	33,037

31. Taking the average produce of each description of tree to be—

In	For each			
	Cocoanut.	Brab.	Date.	Bhorli mad or wild palm.
	Gallons.	Gallons.	Gallons.	Gallons.
Umbargaon	...	59	30	...
Dahanu	...	59	30	...
Mahim	60	57	30	...
Bassein	100	94	47	...
Salsette	90	87	43	...
Kalyan	...	60	...	...
Bhiwindi	..	60	30	...
Vada	...	60	30	...
Shahapur	...	60	30	...
Murbad	...	60	30	...
Karjat	...	60	30	...
Jawhar	...	57	30	...
Panvel	...	54	30	...
Alibag Bagait	80	80	...	40
„ Kharapat	60	60	...	40
Pen	...	60	...	35
Roha	...	...	...	35
Mangaon	...	...	...	35
Mahad	...	...	...	35
Sudhagad	...	...	...	35

and allowing for the remaining five months of the current year as many additional trees

of each kind as were tapped during the last five months of the year 1886-87, the outturn of fresh toddy in the current year as compared with 1886-87 would be as under :—

TALUKAS.	1886-87.	1888-89.	Increase.	Decrease.
	Gallons.	Gallons.	Gallons.	Gallons.
Thana.				
Umbargaon	213,704	278,028	64,324	
Dahanu	194,993	153,367	...	41 626
Mahim	368,022	128,139	...	239,883
Bassein	333,495	430,060	96,565	...
Salsette	357,884	463 337	105,433	...
Kalyan	21 9 0	48,240	26,280	...
Bhiwindi	18 660	27,030	8,370	..
Vada	2,910	2,460	...	450
Shahapur	7,020	10,620	3,600	...
Murbad	150	3,750	3,600	...
Karjat	5,520	13,410	7,890	..
Jawhar	...	13,649	13,649	...
Total	1,524,318	1,572,090	47,772	...
Kolaba.				
Panvel	49,006	126,594	77,588	...
Alibag Bagait	205,410	122,440	...	82,970
„ Kharapat	2,960	1,840	...	1,120
Pen	26,125	21,575	...	4,550
Roha	44,660	49,805	5,145	..
Mangaon	10,920	5,880	...	5,040
Mahad	1.400	1,155	...	245
Sudhagad	23,590	25,690	2,100	...
Total	364,071	354,979	...	9,092

32. Deducting the quantities of raw toddy admitted into the distilleries in 1886-87 and 1888-89 respectively, including an allowance for the remaining five months of the latter year based on the average admissions for the first seven months, which come to 41,250 gallons for Thana and 18,940 for Kolaba, we get the following estimate of the quantity of raw toddy supplied in each taluka during the current year as compared with the last year under the old arrangement :—

TALUKAS.	1886-87.	1888-89.	Increase.	Decrease.
	Gallons.	Gallons.	Gallons.	Gallons.
Thana.				
Umbargaon	213,704	278,028	64,324	..
Dahanu	119,791	141,223	21,432	...
Mahim	116,905	125,065	8,160	...
Bassein	138,810	392,918	254,108	...
Salsette	186,115	416,691	230,576	..
Kalyan	21,960	48,240	26,280	...
Bhiwindi	18,660	27,030	8,370	...
Vada	2,910	2,460	...	450
Shahapur	7,020	10,620	3,600	...
Murbad	150	3,750	3,600	...
Karjat	5,520	13,410	7,890	...
Jawhar	...	13,649	13,649	...
Total	831,545	1,473,084	641,539	...
Kolaba.				
Panvel	26,588	90,594	64,006	...
Alibag Bagait	19,248	1,12,981	93,733	...
„ Kharapat	2,960	1,840	...	1,120
Pen	26,125	21,575	...	4,550
Roha	44,660	49,805	5,145	...
Mangaon	10,920	5,880	...	5,040
Mahad	1,400	1,155	..	245
Sudhagad	23,590	25,690	2,100	...
Total	155,491	309,520	154,029	...

33. It would thus appear that, in spite of the decreased facilities for distribution noticed above, paragraph 25, the quantity of raw toddy made available was largely increased, relatively

speaking, in all the inland talukas of Thana except Vada. I say relatively for the reason that the total quantity even thus increased is, except in Kalyan, altogether insignificant as compared with the population. In Umbargaon there is a substantial as well as a relative increase, and in Dahanu also the quantity is larger by some 20 per cent. Jawhar was supplied with about 16,000 gallons from its own trees against *nil* in 1886-87.

34. Of the three talukas of Mahim, Bassein, and Salsette, in which a large increase in the number of licenses has taken place, it will be observed that in Mahim this increase has not been accompanied by a corresponding increase in the number of trees tapped and the quantity of toddy extracted. Many of the trees tapped in 1886-87 were for distillation, of which there has been practically none in 1888-89, and this circumstance, coupled with the fact that of the total number of 578 licenses taken out this year in Mahim as against 111 in 1886-87, no less than 235 were for domestic consumption only, under which not more than 5 cooa or brab or 10 date trees can be tapped, sufficiently accounts for the marked decrease in the number of trees tapped in spite of the increase in the number of licenses. The smaller numbers which were tapped still give a larger number of trees in Mahim, as elsewhere, for each booth and shop, and the net result is that the quantity of fresh toddy made available seems to be about the same as in 1886-87.

35. In both Bassein and Salsette the increase in the quantity of toddy made available is very large, having been nearly trebled in Bassein and more than doubled in Salsette. The reduction in the tree-tax rates and the facilities offered for practically unrestricted sale at the tree-foot for a fixed fee of R10, instead of a sliding fee of R20 for every 25 trees tapped, have made the taking out of a tree foot booth license a lucrative business in these talukas, where trees growing close enough together to satisfy the requirements of the tree-foot booth conditions are to be found in abundance. The result corresponds with the large number of tree-foot booth licenses taken out, as shown in the table below, paragraph 25.

36. But it is obvious that the extraction of juice under these licenses in quantities more than sufficient to meet the demand for raw toddy is not a practice to be encouraged, at any rate in the absence of a corresponding demand for the surplus for *licit* conversion into spirit. As will be noticed further on, the separation of the right of manufacture from the right of sale and other recent changes have so far had the effect of almost killing the licit business in toddy spirit. The temptation under these circumstances to use the surplus toddy for illicit distillation must be very strong, and it is the more dangerous for the reason that the process leaves no refuse, and is so simple that it can be carried on in the distiller's house with his domestic utensils, and all traces of it can be cleared away in a few minutes while the Excise officers are kept waiting outside. It is thus most difficult to detect and suppress, and most likely to spread where the practice once takes root. Mr. Todd mentioned to me some little time back its prevalence in Bassein and Salsette as something new, and the Inspectors of those districts, both experienced men, are strongly convinced that it goes on largely.

37. In the nature of things, it is impossible to give any definite information as to the extent to which it is carried on. The Bassein Inspector, Mr. Sibbald, says, however, that there is little or no mowra used in that taluka; that he has caught several cases of illicit tapping with traces of distillation in the neighbourhood; that most of the tree foot booths have been taken up by a syndicate which held the spirit farm last year; that stale toddy is sold at 3 pies a bottle and bought for distillation; that the tree-foot license holders distil themselves; that at one village, where he made a camp, the sales of spirit at the local shop, which had previously been about a bottle a day, sprang up at once to the value of R2,000 or R3,000 in four days, the increase being partly due to the occurrence of weddings, but much more, as he is convinced, to the temporary stop put by his presence to illicit distillation; that on the same occasion the villagers commenced to send toddy to the Bassein distillery at the rate of 100 gallons a day, whereas the admissions previously had been *nil;* and that he has caught some sixty cases since October last as compared with ten or twelve previously.

38. The Salsette Inspector, Mr. Ardagh, declares his belief that the people of Vesava and Aksi distil all their surplus toddy, though he does not think much is bought or sold for the purpose, and he has detected between thirty and forty cases of illicit distillation—mowra and toddy together—since August last.

39. Speaking generally, it is to be feared that a very large proportion, probably as much as half, of the extra toddy made available in these talukas is used to defraud the spirit revenue instead of for the purpose for which it was intended.

40. In Kolaba the opening of shops and tree-foot booths, independently of the spirit farmers in Panvel and Alibag Bagait, has been accompanied by a very large increase in the quantity of toddy available; and as the farmers were supposed to starve the demand, and there are no reports of toddy distillation, the result may be regarded as satisfactory. In the inland divisions there is an increase in three and a decrease in three. The total consumption is unimportant, and the changes introduced make no very marked difference.

41. As stated above, paragraph 8 (3) (*a*), the tree-foot booth and shop licensees are at present at liberty to retail toddy at any price they please, although Government have reserved the power to re-impose the condition as to the maximum price at any time during the currency of the licenses. I have not yet received any complaints as to the quality of the toddy sold or high prices charged, and have not therefore exercised the power referred to. Under the old system the maximum prices were 6 pies a bottle of 8 drams at the booths and 8 pies a bottle at the shops. The booth and shop keepers are now reported to be charging on an average 9 pies a bottle, the advance being at the rate of 12·5 per cent.

42. In the following table I have attempted to exhibit the effect of the reduction in the tree-tax rates in Bassein, Salsette, Alibag Bagait, and Panvel, and of the fixed fee for tree-foot booths and auction prices for shops throughout both Collectorates, on the profits to be made by the licensees. The rent of the trees, cost of tapping, and other charges remain as before. The table exhibits the average increase or decrease in the Government demand in respect of trees tapped under each description of license. The increase in the selling-price noted in the last paragraph may be taken as preventing the possibility of loss from any increase and as adding to the profit of any decrease in that demand, and also as showing that whoever may have benefited by any reduction which has been made, it is not the customers at the shops or booths. The statement shows that the incidence of the Government demand on trees tapped for shops has increased in Mahim, Bassein, Shahapur, and Karjat, and decreased elsewhere :—

Taluka and year.	BOOTHS. Number of licenses.	Total number of trees tapped for booths, counting one date tree as half a cocoanut or brab tree.	Total amount collected as license fees.	Average fee per tree. Cocoanut	Average fee per tree. Date and wild palm.	Tree-tax. Cocoanut and brab	Tree-tax. Date and wild palm.	Total of columns 4 and 6 and 5 and 7, being total average demand per tree. Cocoanut and brab.	Total of columns 4 and 6 and 5 and 7, being total average demand per tree. Date and wild palm	SHOPS. Number of licenses	Total number of trees tapped for shops, counting one date tree as half a cocoanut or brab tree.	Total amount collected as license fees	Average fee per tree. Cocoanut and brab	Average fee per tree. Date and wild palm.	Tree-tax. Cocoanut and brab.	Tree-tax. Date and wild palm.	Total of columns 13 and 15 and 14 and 16, being total average demand per tree. Cocoanut and brab.	Total of columns 13 and 15 and 14 and 16, being total average demand per tree. Date and wild palm.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
			R	R a. p.	R a p	R	R	R a. p.	R a p			R	R a. p.	R a. p.	R	R	R a. p.	R a. p
THANA DISTRICT																		
Umbargaon 1886-87	15	76	..	.	.	5	2	5	2	136	3,489	2 760	0 12 8	0 6 4	5	2	5 12 8	2 6 4
Umbargaon 1888-89	75	2,537	750	0 4 8	0 2 4	5	2	5 4 8	2 2 4	15	2,073	565	0 4 4	0 2 2	5	2	5 4 4	2 2 2
Dahanu 1886-87	11	75	...			7½	3	7½	3	96	1,954	2,100	1 1 2	0 8 7	7½	3	8 9 2	3 8 7
Dahanu 1888-89	24	397	240	0 9 8	0 4 10	7½	3	8 1 8	3 4 10	29	1,863½	881	0 7 6	0 3 9	7½	3	7 15 6	3 3 9
Mahim 1886-87	18	137½	...			10	4	10	4	93	1,852	1,940	1 0 11	0 8 6	10	4	11 0 11	4 8 6
Mahim 1888-89	45	792½	450	0 9 1	0 4 6	10	4	10 9 1	4 4 6	88	1,874½	11,260	6 0 1	3 0 0	10	4	16 0 1	7 0 0
Bassein 1886-87	21	190				13	5	13	5	53	1,287½	1,060	0 13 2	0 6 7	13	5	13 13 2	5 6 7
Bassein 1888-89	168	2,849	1,680	0 9 5	0 4 0	10	5	10 9 5	5 4 8	30	738	6,482	8 12 6	4 6 3	10	5	18 12 6	9 6 3
Salsette 1886-87	174	994½				16	5	16	5	49	1,090½	1,060	0 15 5	0 7 8	16	5	16 15 5	5 7 8
Salsette 1888-89	299	4,145½	3,000	0 11 6	0 5 9	10	5	10 11 6	5 5 9	10	180	217	1 3 3	0 9 7	10	5	11 3 3	5 9 7
Kalyan 1886-87	127	341				9	3	9	3	1	25	20	0 12 10	0 6 5	9	3	9 12 10	3 6 5
Kalyan 1888-89	57	673	570	0 13 6	0 6 9	9	3	9 13 6	3 6 9	...	...	...						
Bhiwindi 1886-87	76	186				9	3	9	3	3	125	100	0 12 10	0 6 5	9	3	9 12 10	3 6 5
Bhiwindi 1888-89	13	154	130	0 13 6	0 6 9	9	3	9 13 6	3 6 9	4	170½	83	0 7 9	0 3 10	9	3	9 7 9	3 3 10
Vada 1886-87	16	37½	...			9	3	9	3	1	11	10	0 14 7	0 7 3	9	3	9 14 7	3 7 3
Vada 1888-89	3	30	30	1 0 0	0 8 0	9	3	10 0 0	3 8 0	...	..	...			...	...		
Shahapur 1886-87	5	17	...			9	3	9	3	5	100	80	0 12 10	0 6 5	9	3	9 12 10	3 6 5
Shahapur 1888-89	9	154	90	0 9 4	0 4 8	9	3	9 9 4	3 4 8	3	21	53	2 8 4	1 4 2	9	3	11 8 4	4 4 2
Murbad 1886-87	4	1½	...			9	3	9	3		...				..	...		
Murbad 1888-89	1	10	10	1 0 0	0 8 0	9	3	10 0 0	3 8 0	3	42	30	0 11 5	0 5 8	9	3	9 11 5	3 5 8
Karjat 1886-87	3	6	...			9	3	9	3	6	87½	120	1 5 11	0 10 11	9	3	10 5 11	3 10 11
Karjat 1888-89	14	185	140	0 12 1	0 6 0	9	3	9 12 1	3 6 0	17	33	229	6 15 0	3 7 6	9	3	15 15 0	6 7 6
Jawhar 1886-87			...			...	...			..					...	.		
Jawhar 1888-89	6	112	62	0 8 10	0 4 5	7½	3	8 0 10	3 4 5	4	120	40	0 5 4	0 2 8	7½	3	7 13 4	3 2 8
KOLABA DISTRICT																		
Panvel 1886-87	..		..			...	...				..	.			..	...		
Panvel 1888-89	82	1,265	820	0 10 4	0 5 2	10	5	10 10 4	5 5 2	16	1,075	897	0 13 4	0 6 0	10	5	10 13 4	5 6 8
Alibag Bagait 1886-87	.		..			..	...			.						..		
Alibag Bagait 1888-89	79	1,146½	796	0 11 1	0 5 6	10	3	10 11 1	3 5 6	26	254	333	1 5 0	0 12 6	10	3	11 5 0	3 12 6
,, Kharapat 1886-87	1	5	...			9	3	9	3	5	63	100	1 9 4	0 12 8	9	3	10 9 4	3 12 8
,, Kharapat 1888-89	..	.	...	..	..	...	..			2	45	20	0 7 1	0 3 6	9	3	9 7 1	3 3 6
Pen 1886-87	22	264	..	.	...	9	3	9	3	6	121½	200	1 10 4	0 13 2	9	3	10 10 4	3 13 2
Pen 1888-89			..		...	...	...			5	327	180	0 8 10	0 4 5	9	3	9 8 10	3 4 5
Roha 1886-87	32	638	...			9	3	9	3	.						...		
Roha 1888-89	41	699	410	0 9 4	0 4 8	9	3	9 9 4	3 4 8	1	12½	10	0 12 10	0 6 5	9	3	9 12 10	3 6 5
Mangaon 1886-87	20	106				9	3	9	3	.	..				...	..		.
Mangaon 1888-89	7	69	70	1 0 2	0 8 1	9	3	10 0 2	3 8 1		..				...			
Mahad 1886-87	4	20	..	..	..	9	3	9	3	...					..	.		
Mahad 1888-89				.	.		...			1	5	10	2 0 0	1 0 0	9	3	11 0 0	4 0 0
Sudhagad 1886-87	21	274½	..	.	.	9	3	9	3	5	62½	100	1 9 4	0 12 8	9	3	10 9 4	3 12 8
Sudhagad 1888-89				...	..	..	..	.		6	334½	130	0 6 3	0 3 1	9	3	9 6 3	3 3 1

43. Two points remain to be noticed before leaving this branch of the subject. The first is the extent to which the increase in the supply of toddy above noticed may be taken as accounting for and counterbalancing the decrease which, as will appear further on, has occurred in the licit spirit consumption. This is a matter as to which it is most difficult to furnish any reliable estimate. Much of the toddy may be consumed by persons who would not drink spirits in any case, and much by others in addition to the daily dram. Strength for strength, however, it may be taken roughly that a bottle of toddy is equal to a dram of 25° under-proof spirit. The total additional quantity of toddy made available as shown above, paragraph 32, was in round numbers 641,000 gallons in Thana and 154,000 gallons in Kolaba. From the surplus in Thana a considerable deduction must be made, say two lakhs, for toddy consumed in illicit distillation (*vide* paragraph 39). The balance of 441,000 gallons in Thana would be equivalent to 55,000 gallons of spirit, and the surplus in Kolaba to about 19,000 gallons.

44. The other point is the necessity or otherwise for any changes in the fresh toddy arrangements for the next year. I have in my letters to the Collectors of Ratnagiri and Kanara, submitted to Government with this office No. 2105 of the 25th ultimo, made suggestions for the extension of the Thana and Kolaba rules to those districts, with certain modifications of detail, which I think are improvements, and which, if they are tried and found to work well there, it may be desirable to adopt hereafter in Thana and Kolaba. But, except so far as the impetus which they have given to illicit toddy distillation is concerned, they may be said to have worked well in their present form, and I am reluctant to recommend any unnecessary changes in districts where matters are in such a critical condition without some experience of the results which may be expected to follow.

45. I think therefore that for the present matters should be left as they are in Thana and Kolaba, except in respect of the measures immediately necessary to check illicit toddy distillation. In regard to this point much may be done, I think, by the Collector in the judicious exercise of the discretion vested in him in the matter of granting tree-foot licenses. A great deal too may have been given in Bassein and Salsette, and he will be asked, if my recommendations are approved, to restrict their number carefully to what are required for the supply of each village in future, and to grant licenses in excess of that, number only on production of satisfactory evidence that the licensee has arranged for the disposal of the surplus by licit distillation I think also that to prevent any curtailment in the number of licenses allowed from leading, as it might otherwise do, to such an increase in the number of trees taken up under each license as would defeat the object in view, the number to be tapped under a tree-foot license should be limited to 15. This is more than the average number actually tapped at present under a single license in any taluka, except Bassein, where the present average is 17.

IV.—Public Toddy Distilleries and Still-head Duty on Toddy.

46. I now come to the extension of the public toddy distillery system and its effect in conjunction with the new still-head duty, on the supply and consumption of toddy spirit.

47. Public toddy distilleries were established in the Bassein and Salsette talukas in 1886-87 with the object of meeting the complaint that the monopoly of manufacture granted to the farmers deprived the Bhandaris of their hereditary occupation, and to break down the monopoly of the Bombay distillers in the Bombay market. In January 1888 steps were taken, as already noticed, to extend the system to the remaining talukas in which the sale of toddy spirit is permitted, and the licensee of the private distillery at Bhandup was allowed to distil toddy for the supply of the Mahim farm from February to June 1888.

48. Previously to January 1888 toddy spirit had been sold in spite of the high rate of tree-tax then prevailing in some parts of the district within maximum prices lower by 8 annas a gallon of 25° under-proof than those fixed for mowra spirit. From January 1888 a still-head duty nominally of the same rate, R2 per gallon 25° under-proof, as that applied to mowra spirit was imposed on toddy spirit, and the maximum selling-price was at the same time raised to 6 annas a gallon of 25° under-proof more than mowra spirit to compensate for the higher cost of the spirit *ex* duty, and to enable the two kinds to compete as much as possible on their own merits. The fulfilment of this intention being found incompatible with the maintenance of the percentage system, under which the farmer paid twice as high a percentage on mowra as on toddy spirit, while the maximum selling-prices remained unaltered, the plan of paying a fixed rate per gallon, whether of toddy or mowra spirit, was substituted from 1st August, and the maximum selling-prices being suspended from the same date, the two descriptions of spirit were left to compete on terms of practically absolute equality.

In Umbargaon lower by 12 annas and in Dhanu by 1 rupee.

49. The subjoined statement shows the quantity of toddy spirit turned out of the various distilleries, public and private, during the years 1885-86, 1886-87, and the first five months

of the year 1887-88 under the old arrangements, and during the twelve months ending 31st December 1888 under those just described :—

Talukas.	1885-86.		1886-87.		1887-88, five months (old system).		1888, twelve months (new system).			Remarks.
	25° under-proof.	60° under-proof.	25° under-proof.	60° under-proof.	25° under-proof.	60° under-proof.	Name of distillery.	25° under-proof	60° under-proof.	
Thana.										
Private. Umbargaon	...	...	...	2,545	...	...	Public. Nargol	35	152	
Private. Dahanu	178	8,750	..	12,316	...	...	Public. Wadhwan	644	7,287	
Private. Mahim	470	34,810	678	39,868	60	3,520	Public. Mahim	..	106	
							Bhandup (private)	399	4,853	
Public. Bassein	131	34,670	260	30,207	23	10,262	Public. Bassein	*546	9,394	* Exclusive of 1,885 gallons 25° under-proof sent to Bombay.
Public. Salsette	111	91,149	198	37,909	...	21,450	Public. Vesava	639	25,665	
Total	890	169,379	1,136	122,845	83	35,232		2,263	47,457	
Kolaba.										
Private. Panvel	2	569	34	2,502	129	1,183	Public. Uran	377	3,137	
Private. Alibag Bagait	65	33,887	2,129	36,602	11	2,505	Public. Revdanda	†	54	† Exclusive of 207 gallons 25° under-proof sent to Bombay.
Total	67	34,456	2,163	39,104	140	3,688		377	3,191	

50. It should be explained with reference to this statement that no toddy was distilled in the Umbargaon Petha in the years 1885-86 and 1886-87 or in the first five months of the year 1887-88, the quantity entered under the year 1886-87 being supplied from the Dahanu distillery, and that all work in the Nargol distillery has been stopped since August 1888 for want of toddy for distillation, the whole quantity in the taluka being consumed in the raw state.

51. The conclusion to which the figures point is that toddy spirit has no chance against mowra in the local markets under the new conditions. The increase noticeable in the outturn of the Panvel distillery under the new arrangement is the effect of the temporary advantage given to it under the percentage system during the five months from January to July 1888, and the same cause makes the falling off less apparent elsewhere than it will be where twelve months' figures under the fixed gallon rate system are available. The local farmers either prefer to sell their mowra rather than deal with the Bhandari distillers, or else they cannot find sale for toddy spirit at paying rates.

52. So far as the object of giving employment to the Bhandaris is concerned, the public distillery system has hitherto practically been a failure. The applications for distilling licenses have been too few to be worth considering. The Dahanu, Mahim, and Panvel taluka distilleries are only working one still each, Vesava under Salsette two, Revdanda in Alibag Bagait two and Bassein four. I am informed, however, that a third still has recently been established at Revdanda, and that, as has been noticed above, paragraph 23, some business in exports to Bombay is springing up.

53. On the other hand, the still license fees charged at the rate of R1 per gallon on the capacity of the still, though their incidence is heavy, being at the rate of 10 pies per liquid gallon of spirit turned out, are quite insufficient to cover working expenses. The total amount realised during the twelve months ending 31st December last was R2,888. The pay of the sanctioned establishment for the same period would come to R22,630. The actual cost allowing for the fact that anticipating the work would not be heavy, Mr. Moore put on no more hands than were absolutely necessary, and not counting hands who, though borne on the distillery establishments, have, under the circumstances noted below, paragraph 64, been employed in suppressing illicit distillation, has come to R13,780, exclusive of expenditure on the buildings, &c.

54. It is just possible, though not very probable, that the business in toddy spirit may revive if measures be taken for reducing selling rates which for the last eight months have been too high for the capacity of the consumers. I would wait therefore till the result of those recommended under the next head, if they be adopted, is known. If by the end of next year no improvement has been effected, it will be necessary, I think, to consider whether most, if not all, of the toddy distilleries should not be dispensed with. In connection with this subject, I would invite reference to the appended copy of a report, No. 4044 of the 30th November last, by the Collector of Kolaba on the working of the Revdanda distillery.

V.—Spirit Farm Arrangements.

55. It remains to consider the general effect of the changes experimentally introduced in January and August 1888 in the conditions of the country-spirit farms. This, I am afraid, can hardly be considered satisfactory even in Kolaba. In Thana it has been simply disastrous.

56. Attention has been drawn above to the large decline in the spirit revenue both in Thana and Kolaba. In Kolaba this decline has been altogether and in Thana partly made up by the increase in the fresh toddy revenue. But, except to the small extent to which, as noted in paragraph 43, it may be regarded as caused by the substitution of fresh toddy for spirit, the decline under the one head is altogether independent of the improvement under the other, and represents so much sheer loss of revenue. Had it been possible to suppose that this loss was the result of any commensurate reduction in the actual consumption of spirits, there would have been nothing to regret. But I am afraid there is no room for doubt but that in Thana the only difference is that illicit liquor is consumed instead of licit, and that the demoralising practices which had with difficulty, and after a continued and costly struggle, lasting through nearly ten years, been nearly suppressed, have in as many months, and in spite of strenuous efforts, become as rife as ever, and that the same is true to a very great extent of Kolaba also.

57. The effect of the new arrangements upon the licit consumption is shown in detail in the statements of monthly sales of each description of liquor in each taluka, which are appended to this report. For convenience of examination and comparison, I subjoin an abstract in which the average monthly consumption for each taluka from January 1885 up to March 1889 is shown reduced to gallons 25° under-proof, the averages being struck for three periods January to March, April to July, and August to December, so as to correspond with the currency of the farms under the minimum guarantee, the percentage, and the fixed gallon rate systems respectively, and the broken period from January to March last, which is included in order to bring the figures up to the latest possible date:—

Taluka.	Average monthly sales from	1885.	1886.	1887.	1888.	1889.
Thana.		R	R	R	R	R
Salsette	January to March	10,433	14,631	11,666	8,139	5,354
	April to July	9,775	11,104	13,916	7,378	...
	August to December	8,236	6,582	9,961	3,963	...
Bassein	January to March	4,296	4,737	4,681	2,542	1,648
	April to July	6,499	5,071	4,477	2,243	...
	August to December	2,619	2,706	4,147	1,116	...
Mahim	January to March	2,945	3,624	4,816	2,558	2,185
	April to July	3,627	5,060	4,237	1,673	...
	August to December	1,960	2,020	2,972	1,255	..
Dahanu	January to March	1,436	1,026	1,072	665	561
	April to July	1,397	1,464	1,342	642	.
	August to December	852	474	693	411	...
Umbargaon	January to March	1,784	1,125	1,346	753	456
	April to July	2,081	1,832	1,100	825	...
	August to December	909	1,206	1,269	347	...
Jawhar	January to March	1,501	1,556	1,034	453	473
	April to July	253	734	591	200	...
	August to December	143	388	302	267	...
Kulyan	January to March	2,611	2,572	2,773	2,092	1,406
	April to July	2,101	1,928	3,092	1,552	...
	August to December	1,379	1,268	1,991	792	..
Bhiwindi	January to March	1,859	1,707	1,810	1,209	767
	April to July	1,215	1,053	1,893	853	...
	August to December	1,070	868	1,206	304	...
Vada	January to March	628	667	803	523	287
	April to July	340	430	379	260	...
	August to December	170	280	218	77	...
Murbad	January to March	510	719	718	634	513
	April to July	345	407	319	325	...
	August to December	282	247	335	199	...
Shahapur	January to March	1,363	1,663	1,577	1,516	1,402
	April to July	791	755	1,428	1,073	...
	August to December	713	751	1,142	735	...
Karjat	January to March	1,344	1,663	1,249	978	676
	April to July	892	755	1,040	699	...
	August to December	845	751	897	418	...
Kolaba.						
Panvel	January to March	4,994	4,477	5,352	4,722	2,540
	April to July	4,292	3,978	3,672	4,211	...
	August to December	5,539	2,633	5,789	2,044	...
Alibag Bagait	January to March	2,680	3,926	4,188	3,184	1,693
	April to July	3,165	2,656	2,789	2,333	...
	August to December	2,597	2,398	2,694	2,008	...
„ Kharapat	January to March	911	1,149	1,186	2,929	423
	April to July	599	726	680	703	...
	August to December	781	668	867	256	...
Pen	January to March	2,400	2,404	2,836	2,870	1,657
	April to July	1,842	1,937	1,573	1,959	...
	August to December	2,278	1,624	2,335	1,147	...
Roha	January to March	418	559	617	738	360
	April to July	285	397	372	697	...
	August to December	477	459	505	258	..
Mangaon	January to March	303	356	384	381	344
	April to July	173	229	244	226	...
	August to December	171	177	701	116	...
Mahad	January to March	338	418	526	571	407
	April to July	305	349	334	369	...
	August to December	211	258	329	194	...
Sudhagad	January to March	216	307	307	405	228
	April to July	174	157	224	222	...
	August to December	238	219	298	163	...

Abstract Totals.

Thana District	January to March	92,131	1,06,279	1,00,640	66,185	47,199
	April to July	1,17,272	1,22,620	1,35,254	70,897	...
	August to December	95,886	87,588	1,25,680	49,426	...
	TOTAL	3,05,289	3,16,487	3,61,574	1,86,508	...
Kolaba District	January to March	36,780	40,789	46,187	44,398	22,545
	April to July	43,341	41,710	39,551	43,230	...
	August to December	59,454	42,185	64,891	30,922	...
	TOTAL	1,39,575	1,24,684	1,50,629	1,18,550	...

58. In considering these figures, it must be borne in mind that the averages for the different periods specified are affected by a variety of local and special circumstances. Those from April to July for instance, and in the year 1887, from August to December, are swelled in many cases by forced sales made to clear off accumulated stocks at the end of the farms under the minimum guarantee system. On the other hand, in inland talukas, such as Jawhar, Shahapur, Murbad, Karjat, &c., where mowra trees are plentiful, they are reduced by the increased prevalence of illicit distillation which follows the collection of the mowra flowers. From January to March an increase may be looked for on account of the Holi festivities. From August to December sales are normally at their lowest, that being the cultivating season, when the people have little time or cash to spend in drinking. In 1886 the figures of the Thana district for this period are further affected by the temperance movement, which was then at its height in that district; while in Panvel and Pen, where the movement culminated about the beginning of 1887, the averages for January to March 1887 show an unexpected increase, probably due to efforts made by the farmer to break down the combination by distributing large quantities of spirit gratis.

59. Making every allowance for fluctuations of this kind, it will seen that the abolition of the minimum guarantee and the introduction of the percentage system from January 1888 was followed almost everywhere by a tremendous drop; that the decline was more marked in the second than in the first of the two periods, January to March and April to July, into which the currency of that system is divided; that the abolition from the 1st August 1888 of the fixed minimum selling-prices, and the re-letting of the farms at gallon rates, representing a larger addition to the still-head duty than the percentages accepted under the last farm, resulted at once in another drop during the period between August and December. During the three months from January to March there has been a slight recovery, but this is due partly to the Holi and, probably to a greater extent, to the effect of the circular issued by Mr. Todd, which formed the subject of this office No. 1855 of the 10th April 1889, and which is stated by all the Inspectors to whom I have spoken on the subject to have had a marked effect in checking importation of mowra for illicit distillation. I fear, however, that it can hardly be expected that this effect will continue when it becomes known how limited the powers of the Department really are in dealing with possession of mowra under the Abkari Act.

60. The net result is a decline in the total consumption reduced to gallons 25° under-proof of 118,781 gallons, 129,979 gallons, and 175,066 gallons during 1888 as compared with 1885, 1886, and 1887 in Thana, and of 21,025, 6,134, and 32,079 in Kolaba. The corresponding percentages are—

	As compared with		
	1885.	1886.	1887.
In Thana	38·9°/₀	41°/₀	43°/₀
In Kolaba	15°/₀	4·9°/₀	14·2°/₀

As compared with the average of 1885 to 1887, the decrease is 141,275 gallons or 43·1 per cent. in Thana, and 19,746 gallons or 14·2 per cent. in Kolaba.

61. For proof that this decline has been made up for much more than altogether in Thana, and to a great extent in Kolaba, by illicit distillation, we need look no further than the fact that the imports of mowra flower by rail and sea into Thana and Kolaba in 1888 exceeded those of 1887 by an amount sufficient to produce spirit more than enough to make up the whole deficient quantity in Thana, and nearly enough to make it up in Kolaba; and this without counting imports by road, of which I have been unable to procure statistics, though the quantity is reported to be considerable, nor the local produce of the inland talukas. Large quantities of the locally-produced mowra used to be brought to the Uran distilleries. Since January 1888 these imports have altogether ceased.

62. The imports by sea and rail into the Thana district, exclusive of importations for Uran and Bhandup, amounted from January to December 1888 to 48,904 maunds against 10,365 in 1887, the excess being 38,539 maunds. In Kolaba the imports by sea were 2,000 maunds against *nil*. It was established by the evidence recorded by the Mowra Committee that in Thana and Kolaba mowra flower is not used as food either by the people or for cattle, and that the only purpose to which it is put is the manufacture of spirit. According to paragraph 25 of the Report of the Bombay Abkari Commission, about 11 Bengal maunds of mowra are required to manufacture 52 gallons of spirit 25° under-proof. At this rate the excess quantity imported into Thana by rail and sea only would suffice to produce 182,184

gallons of spirit, or over 7,000 gallons more than the deficiency in the licit consumption in 1888 as compared with 1887.

63. In the same way, the 2,000 maunds imported into Kolaba by sea would account for nearly 10,000 gallons, or more than half the quantity required to make up the licit consumption in 1887. Besides this, I am informed that considerable quantities of illicitly-manufactured spirit found its way into Pen from Karjat and Kalyan, and that a little was also taken across the harbour from Bombay into the Alibag taluka. If the increased consumption of fresh toddy referred to above, paragraph 43, be taken into account, the total actual consumption, licit and illicit, of which we can form an estimate, has increased in 1888, as compared with 1887, by about 18,000 and in Thana by about 36,000 gallons. There is no doubt but that in Thana at any rate the real increase must be much more; and much as any arrangements likely to encourage the growth of licit consumption are to be deprecated, it needs hardly to be said that the evils attendant on illicit growth are infinitely worse.

64. To cope with the anticipated and ascertained increase in illicit practices, the following special arrangements have been made from time to time to strengthen the already exceptionally strong establishments in Thana and Kolaba :—

In Thana.

(1) A special force of one Head Constable and four Constables was sanctioned by Mr. Moore in May 1888 out of the reserve placed at his disposal by Government Resolution No. 7721 of 1st November 1886, and has been employed, first, in watching the mowra stores, and latterly in patrolling in Umbargaon, where the importations of mowra were exceptionally large. The sanction has recently been renewed by myself for another six months.

(2) On its being found, as noted above, paragraph 50, that the distillery at Nargol could not be kept working, the Inspector in charge, Mr. Maidment, with the whole of the establishment, was placed on special duty in suppressing illicit distillation in Umbargaon.

(3) The Dahanu distillery establishment was also employed in July and August 1888 on preventive work during temporary suspension of manufacture.

(4) The following extra men were taken on at the request and cost of the farmers, and invested with powers under the Act :—

1 Sub-Inspector on R20	From January to March 1888.
2 Sub-Inspectors on R20 each 1 Constable on R8	From January 1888 to July 1888.
1 Sub-Inspector on R15 6 Constables on R8 each	From February 1888 to July 1888.
1 Chief Constable on R50 + R10 horse allowance 1 Head Constable on R20 4 Constables on R3 each	April to June 1888.
1 Head Constable on R12 4 Constables at R8 each	For one year from May 1888.
1 Head Constable on R15 2 Constables on R8 each	May to July 1888.
3 Sub-Inspectors on R20 each 1 Chief Constable on R50 + R10 horse allowance 1 Head Constable on R20 13 Constables on R8 each	From August 1888 to July 1889.
1 Sub-Inspector on R20 1 Constable on R8	From October 1888 to July 1889.
6 Constables at R8 each	From October 1888 to July 1889.
1 Sub-Inspector on R15	From March 1889 to July 1889.

In Kolaba.

(1) A special party of one Head Constable and eight Constables was sanctioned by Government Resolution, No. 2480 of the 23rd April 1888-89, for duty in Panvel.

(2) The charge of the Panvel Inspector, consisting of Panvel, Uran, Pen, and Sudhagad, being found to be too heavy, the ranges were redistributed, and advantage was taken of the sanction for the Uran distillery to appoint an Inspector of proved detective ability to take separate charge of the Panvel taluka.

(3) Part of the Alibag taluka was placed under the special preventive charge of the Revdanda Distillery Inspector, whose time was not fully occupied by his distillery duties.

(4) The tindals of the two special abkari boats on the Apte and Revdanda creeks were invested, at the instance of the Collector, with powers under section 37 of the Abkari Act.

65. Messrs. Todd, Vidal, and Kennedy in Thana and Mr. Sinclair recently in Kolaba have taken a strong personal interest in the working of the preventive arrangements, and that the staff under them has not been idle is sufficiently shown by the number of seizures made.

66. In 1886-87 there were 234 cases of illicit distillation in Thana and 17 in Kolaba.

In 1887 88 there were 373 cases of the same kind in Thana and 14 in Kolaba.

During the first seven months of the current year 1888-89, there have already been 304 cases in Thana and 10 in Kolaba.

67. The difference would have been greater, but that, as the Inspectors in Thana are almost unanimous in admitting, their efforts to stamp out the recent access of illicit distillation have so far proved ineffectual. The only result has been that the operators have grown more careful, and that whereas at first they used to distil in their own houses and compounds, where a seizure of the materials or implements led generally to a conviction, they now carry on the business in the fields and jungles with a sharp look-out all round. Thus it happens that when the Abkari officers appear on the scene, they find traces of the still, &c., but nothing to give any clue to the identity of the offender; the work is becoming more difficult day by day, and the cases brought into Court are not a tithe of those which are known to occur. The attention of the Collectors has recently been invided to the instructions given in Government Resolution No. t155 of the 7th January 1884, in regard to the institution of patrols, the establishment of puni ive police posts when smuggling is rife, and the enforcement of the responsibility of the village officers, and it is possible that something may be done by increased stringency. But the Abkari officers whom I have consulted are generally of opinion that there are only two ways of putting down illicit distillation again within a reasonable time, *viz.*, by reducing the price of licit liquor, or by bringing possession of mowra flowers under effective control.

68. The latter remedy, except to the very restricted degree indicated in the correspondence of Mr. Todd's circular, is, I fear, beyond the range of practical politics at present. With regard to the former, Mr. Todd, while he regards it as a great advantage to have got rid of the forced sales of cheap spirit which were the blot on the old system, has expressed the opinion that, unless we can punish dealers for keeping mowra flowers for sale, knowing it to be bought only for distillation, the plan of having no maximum selling-price for spirit will be unworkable. Mr. Sinclair, who also regards the new system as an improvement in some respects, informs me that he has come to the conclusion that with bevra (spirit of 25° under-proof dearer than 8 annas a bottle) smuggling cannot be altogether prevented in Panvel. My own opinion is that a reduction is necessary, and if it can be made sufficiently substantial will soon prove effectual. Illicit liquor, though it costs only some 9 pies a bottle, is sold generally, where it is sold at all, for about 4 annas. It is of very uncertain strength, and generally of inferior quality. Except at a few places, there is as yet no great trade in it, the people mostly making only what they want for themselves, or getting their servants to do so. They *prefer* licit liquor, and it appears to be the general opinion that if they could get it for about 4 annas a bottle 60° under-proof, 8 annas 25° under-proof, or even a little more, they would now be glad to buy at that price rather than be at the serious risk and trouble of distilling for themselves.

69. This is a little cheaper than the maximum prices fixed for 25° and 60° under-proof mowra spirit respectively up to the 1st August last, and usually charged in the earlier months of the farms, but considerably more than the reduced prices at which stocks were generally sold off in the later months under the minimum guarantee system. Since the abolition of the maximum, the nominal prices charged by the farmers have ranged from 11 to 12⅔ annas and from 5½ to 6⅓ annas per bottle of 25° and 60° under-proof respectively. Where the Kasar system prevails, the *actual* prices are still higher, the arrangement between the farmer and the shopkeeper under that system being that the latter, instead of receiving any wages or commission, pays the farmer the full nominal price for the spirit supplied to the shop, and from 2 annas to a rupee a gallon over defrays all charges, and makes his profit as he can out of his customers by diluting the liquor, giving short measure, and other devices. This practice is of course, illegal, but it is, according to the Abkari Inspectors, notoriously universal in some talukas, among them Mahim, Bassein, and Salsette, and most difficult to check, as when proceedings are taken the farmers and shopkeepers combine to deny it, sometimes even producing receipts and accounts showing the payment of wages, while the customers who suffer, though they are ready enough to complain in a general way, always back out when they are asked to support specific charges.

70. The result is that a full bottle of 60° under-proof mowra spirit in many places costs as much as 8 annas, that is, twice as much as formerly, and I am afraid that no effective reduction is possible consistently with the terms of the present farms or the maintenance of the present system of competition for them.

71. Clause 19 of the present licenses provides for the re-imposition of a maximum price when it becomes necessary to do so, and I have recently directed the Collectors of Thana and Kolaba to exercise the power thus reserved, and, when the selling rates exceed the sum needed, to leave a reasonable margin of profit on the estimated cost of the liquor, to call upon the farmers to reduce them. But, as will be seen from the subjoined table, giving the estimate of cost furnished to the Collectors for guidance, with the lowest possible maxima selling-prices based on them as compared with the maxima fixed under the old system, and with the nominal prices which the farmers have actually been charging under the new, the reduction possible is in most cases too small to be effective. Where it is substantial, it is possible that the farmers having no strong pecuniary interest in keeping up sale will find means to evade it; and if the farms be given out again on the same system, there is every probability that the position may be worse next year.

Talukas.	Still-head duty.				License fee per gallon as agreed.		Cost price at Distillery.				Cost of transport, shop expenses, wear and tear of plant, &c.	Profit at 6 per cent. on total of last four items.				Total spirit.				Lowest Maxima prices based on the estimate on preceding columns per bottle of 8 drams.				Maxima prices fixed under old system per bottle of 8 drams				Average price charged since 1st August 1888 per bottle of 8 drams.			
	Toddy spirit.		Mowra spirit.		Toddy and Mowra spirit.		Toddy spirit.		Mowra spirit.			Toddy spirit.		Mowra spirit.		Toddy spirit.		Mowra spirit.		Toddy spirit.		Mowra spirit.		Toddy spirit.		Mowra spirit.		Toddy spirit.		Mowra spirit.	
	25° under-proof.	60° under-proof.	25° under-proof.	60° under-proof.	25° under-proof.	60° under-proof.	25° under-proof.	60° under-proof.	25° under-proof.	60° under-proof.		25° under-proof.	60° under-proof.	25° under-proof.	60° under-proof.	25° under-proof.	60° under-proof.	25° under-proof.	60° under-proof.	25° under-proof.	60° under-proof.	25° under-proof.	60° under-proof.	25° under-proof.	60° under-proof.	25° under-proof.	60° under-proof.	25° under-proof.	60° under-proof.	25° under-proof.	60° under-proof.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Thana.																															
Umbargaon Petha.	0 8 0	0 5 0	1 8 0	0 13 0	0 15 0	0 7 6	1 8 0	0 10 0	0 8 0	0 4 0	0 1 9	0 3 0	0 1 6	0 3 0	0 1 7	3 3 9	1 9 9	3 3 9	1 11 10	*0 8 7	*0 4 4	*0 8 7	0 4 8	0 9 8	0 4 10	0 8 8	0 4 0	...	...	0 11 4	0 5 8
Dahanu taluka	1 0 0	0 8 0	2 0 0	1 0 0	0 15 0	0 7 6	1 12 0	0 14 0	0 8 0	0 4 0	0 1 9	0 3 0	0 1 11	0 3 5	0 1 9	4 0 5	2 1 2	3 12 2	1 15 0	0 10 9	0 5 6	0 10 0	0 5 2	0 10 4	0 5 2	0 9 4	0 4 8	...	0 6 6	0 11 6	0 5 8
Mahim „	1 0 0	0 8 0	2 0 0	1 0 0	1 4 0	0 10 6	2 0 0	1 0 0	0 8 0	0 4 0	0 1 6	0 4 0	0 2 2	0 3 9	0 1 11	4 9 6	2 5 8	4 1 3	2 1 5	0 12 3	0 6 3	0 10 10	0 5 7	0 10 4	0 5 2	0 9 4	0 4 8	0 12 0	0 6 0	0 12 0	0 6 0
Bassein „	1 0 0	0 8 0	2 0 0	1 0 0	1 8 0	0 12 0	2 0 0	1 0 0	0 8 0	0 4 0	0 1 3	0 4 5	0 2 3	0 3 11	0 2 0	4 12 8	2 7 6	4 5 2	2 3 3	0 12 11	0 6 7	0 11 6	0 5 10	0 10 4	0 5 2	0 9 4	0 4 8	...	0 6 8	0 12 4	0 6 4
Salsette „	1 0 0	0 8 0	2 0 0	1 0 0	1 10 3	0 13 2	1 8 0	0 14 0	0 8 0	0 4 0	0 1 6	0 4 1	0 2 3	0 4 1	0 2 1	5 7 10	2 6 11	4 7 10	2 4 9	0 12 0	0 6 0	0 12 0	0 6 2	0 10 4	0 5 2	0 9 4	0 4 8	0 12 4	0 6 4	0 12 8	0 6 4
The six inland talukas.	...	...	2 0 0	1 0 0	1 9 0	0 12 6	...	...	0 8 0	0 4 0	0 1 9	...	...	0 4 0	0 2 1	...	...	4 6 9	2 4 4	...	...	0 11 10	0 6 0	...	...	0 9 4	0 4 8	...	...	0 12 0	0 6 0
Jawhar . .	...	...	2 0 0	1 0 0	0 1 1	0 0 7	...	...	0 8 0	0 4 0	0 2 0	...	...	0 2 7	0 1 5	...	...	2 13 8	1 8 0	...	...	*0 7 7	*0 4 0	...	...	0 9 4	0 4 8	...	...	0 9 4	0 4 8
Kolaba.																															
Panvel taluka .	1 0 0	0 8 0	2 0 0	1 0 0	1 7 6	0 11 9	2 0 0	1 0 0	0 8 0	0 4 0	0 1 6	0 4 5	0 2 3	0 3 11	0 2 0	4 13 5	2 7 6	4 4 11	2 3 3	0 12 11	0 6 7	0 11 6	0 5 10	0 10 4	0 5 2	0 9 4	0 4 8	0 13 0	0 6 8	0 12 0	0 6 0
Bagait portion of Alibag taluka.	1 0 0	0 8 0	2 0 0	1 0 0	1 5 0	0 10 6	1 8 0	0 14 0	0 8 0	0 4 0	0 1 3	0 3 9	0 2 0	0 3 9	0 1 11	4 2 0	2 3 9	4 2 0	2 1 8	0 11 0	0 5 11	0 11 0	0 5 7	0 10 4	0 5 2	0 9 4	0 4 8	0 13 0	0 6 8	0 12 0	0 6 0
Rest of the district, including Sudhagad.	...	...	2 0 0	1 0 0	1 4 3	0 10 2	...	...	0 8 0	0 4 0	0 1 9	...	...	0 3 9	0 2 1	...	...	4 1 9	2 2 0	...	...	0 10 11	0 5 8	...	...	0 9 4	0 4 8	...	...	0 12 0	0 6 0

* In these cases the maxima are lower than those fixed under the old system given in column 9, less than which the licensees cannot be compelled to charge.

72. In paragraph 32 of the Administration Report for 1887-88 I wrote in regard to the percentage system that the weak point was that the percentage being fixed by competition was always likely to be too high; that when that happened it would become the interest of the farmer to curtail his transactions under the contract as much as possible, and either to deal in illicit liquor himself, or, if he be too honest for that, to leave the public to supply themselves as best as they can; that his co-operation in the suppression of illicit distillation would thus be lost, even if he does not himself practise or encourage it; and that the success of the system would depend too much on sheer repression.

73. The further enquiries which I have since made lead me to believe that, though in Kolaba the farmers are inert, they have in some parts of Thana at least done their best to aid our establishments in putting down illicit distillation, and that they have nowhere actually been concerned as yet in illicit distillation themselves. The temptation is less than I at first understood, one effect of the Kassar system being that whatever happens the farmer cannot lose, and may well content himself with pocketing such profit as comes in his way without endangering it by resorting to more directly illicit practices. But in other respects the experience of the current year has confirmed my remarks, which apply with even greater force to the modified arrangements introduced from 1st August than to the percentage system with reference to which they were made. Under these arrangements Government remains responsible for the enforcement of still-head duty rates and selling prices, the power of fixing which is handed over to practically irresponsible competitors. However necessary it may be to make a reduction, the power of doing so is wanting, and both as a matter of principle and in view of the results which have followed, it seems to me imperative that the position should be reconsidered.

74. I have, however, some difficulty in suggesting any scheme for adoption. It is obviously undesirable to revert to the minimum guaranteed revenue system in its original form, at any rate after it has once been discarded, and experiments are dangerous. One condition, however, appears to me to be essential, *viz.*, that Government should retain in its own hands the power of fixing the still-head duty and selling-price, the field of competition being so defined as not to encroach upon that power; and there is another with which it would, in my opinion, be extremely unsafe to dispense permanently, *viz.*, that the farmer should be pecuniarily responsible that the licit consumption shall not fall below the ascertained level of the natural demand.

75. These requirements might, I think, be satisfied by adopting the plan of a *moderate* fixed guarantee, based upon a sufficiently wide average of the recorded sales of previous years, and giving the farms to the candidate who makes the best approved offer for the monopoly subject to the guarantee. In considering the offers, it would be necessary to make an estimate of the margin left on a consumption equivalent to the guarantee after deducting the still-head duty, cost, and working expenses from the fixed selling-price, and to exclude carefully all offers too high, as judged by that estimate, to admit of the honest working of the farm at a reasonable profit. Under such an arrangement the farmer would be bound for his own protection to co-operate actively in the suppression of illicit practices. On the one hand he should never, as he sometimes is under the minimum guarantee system in its original form, be obliged to stimulate sales beyond their natural level in order to avoid loss; while, on the other, the larger profit to be made on sales in excess of the guarantee would tend to assure to Government its share in any natural increase in the demand, and the data for such revision of the fixed guarantee as may from time to time be required to keep pace with the increase.

76. This system would, I think, be preferable to the scheme put forward in Mr. Moore's No. 5249 of the 19th September 1887, and described above, paragraph 7, both as being simpler and interfering less with the natural working of the law of supply and demand, and because it would, in my opinion, be unwise and unsafe to attempt to check natural expansion by curtailing the farmer's profits on sales in excess of the fixed guarantee.

77. Should Government be pleased to approve of the proposals above made, detailed recommendations as to the amount of the fixed guarantee, the maximum selling rates to be imposed, and the alterations to be made in the forms of spirit licenses will be submitted for sanction.

Early orders are solicited, as some time will be required for the preparation and issue of the necessary notices to tenderers, and for the examination and settlement of questions which may arise on receipt of the tenders before the farms for 1890-91 can be disposed of.

No. 4044, dated 30th November 1888.

From—J. H. Todd, Esq., Acting Collector of Kolaba,

To—The Commissioner of Customs, Salt, Opium, and Abkari, Bombay.

With reference to correspondence ending with your No. 3958, dated 8th June last, on the subject of the continuance of the public distillery at Revdanda, I have the honour to report that the distillery at Revdanda has not been given a fair trial, and, until it proves a decided failure, I do not think it should be closed.

2. At present two distillery licenses have been given out there; and although the country-spirit farmer of the taluka does not help them by purchasing their liquor at reasonable prices, yet they are working well with the Bombay contractors. In addition to this, the farmer of

Bagait Alibag has been called upon to maintain certain quantities of toddy spirit in his depôt and shops, and presumably in a short time he will be obliged either to purchase toddy spirit from the existing distillers, or himself to take out a fresh distillery license. Thus there is every prospect of the distillery there flourishing. Under these circumstances, I do not think it desirable to close the distillery at present.

3. I would, however, respectfully suggest that the present abkari system is to a certain extent detrimental to the prosperity of the distillery. The selling-prices of toddy spirit at present are higher than those of mowra spirit, and consequently the farmer has to be compelled to maintain toddy spirit in his shops as it is difficult to find customers for it. If, however, the price of toddy spirit was equalised to, if not made less than, that of mowra spirit, customers for it would naturally be found, and no measures would be necessary to induce the farmer to keep a stock. In that event I think the distillery would work exceedingly well. There is a sufficient uumber of tapable trees in its vicinity to get an ample supply of toddy for distillation. The raising of the selling-prices and the duty on spirit this year will not, I fear, increase the Government revenue, as the sales have on that account diminished in proportion, and the suggestion therefore may be considered for adoption next year.

Extract from the Proceedings of the Government of Bombay, Revenue Department,—No. 4032, dated 3rd June 1889.

Read the following :—

Letter from the Commissioner of Customs, Salt, Opium, and Abkari, No. 2405, dated 9th May 1889, submitting a special report on the working of the new abkari arrangements in the Thana and Kolaba Collectorates.

RESOLUTION.—It appears from the Commissioner of Abkari's letter No. 2405, dated the 9th May 1889, that the licit sales of country spirit in the Thana and Kolaba districts fell from 512,203 gallons 25° under-proof in 1887 to 305,058 gallons in 1888, and that in the first three months of 1889 a further drop occurred, the sales during that period having amounted to 69,744 gallons only against sales of 110,583 gallons in the corresponding period of 1888. It is evident also that the illicit distillation of both mowra and toddy spirit prevails to an enormous extent in both districts under the existing conditions of spirit-farm management, and that the chief cause that has operated to bring about this lamentable result is the raising of the retail selling-prices of country spirit to rates that the main body of consumers cannot afford to pay. It is essential that all practicable measures to check this growing evil should be taken without delay. The first and obvious step to be taken is to reduce the retail selling-prices of country spirit that have risen to rates ranging from 50 to 100 per cent. above those prevailing in 1886-87. Mr. Trevor reports that the current farm licenses contain stipulations empowering the Commissioner of Abkari to fix maxima selling-prices. The power thus vested in the Commissioner should be exercised at once, and he should be directed to take the requisite measures with the least possible delay to reduce selling-prices to the rates obtaining in 1886-87. The rates of still-head duty levied on spirit of both kinds must, of course, be reduced at the same time in order to enable the farmers to sell at reduced rates without loss to themselves. It seems to the Governor in Council extraordinary that, with this obvious remedy in his hands, the Commissioner should have allowed illicit practices that are demoralising the population of the Thana and Kolaba districts to grow to the extent reported in his letter. He should also be directed to enforce most strictly the rules regulating the transport of raw toddy in the coast talukas, and to submit proposals for reducing the quantities that may be transported without permit, if necessary, as well as to adopt with vigour all the measures found successful in 1883 in checking the illicit distillation of mowra spirit that then prevailed in the inland talukas of Thana and the Panvel taluka of Kolaba, and was eventually suppressed.

2. The subjects treated in the Commissioner's letter under reference will be dealt with fully later on.

Extract from the Proceedings of the Government of Bombay, Revenue Department,—No. 4866, dated 8th July 1889.

Read the following :—

Letter from the Commissioner of Customs, Salt, Opium, and Abkari, No. 2405, dated 9th May 1889, submitting a special report on the working of the new abkari arrangements in the Thana and Kolaba districts.

RESOLUTION.—The acknowledgments of Government are due to Mr. Trevor for the lucid exposition he has given of the facts of the case, and for his able treatment of a difficult and involved subject.

2. In continuation of the orders conveyed in Governmen Resolution No. 4032, dated 3rd June 1889, the Governor in Council is pleased to direct that the arrangements described below shall be enforced in the districts of Thana and Kolaba in the year beginning on 1st August next.

I.—Country Spirit.

3. The maximum retail selling-prices of mowra spirit 25° under-proof strength should be fixed at 8 annas per bottle of 8 drams, and of mowra spirit of 60° under-proof strength at 4 annas per bottle, *i.e.*, at R3 and R1-8 per gallon.

The margin for farmers' costs and profit should be fixed at R1-8 per gallon of 25° under-proof, and the still-head duty rates for mowra spirit should be fixed at R1-8 per gallon 25° under-proof, and 12 annas per gallon 60° under-proof.

The same still-head duty rates should be imposed on toddy spirit as on mowra spirit in accordance with the previous orders of Government, but it will be necessary to fix the maximum retail selling-prices of toddy spirit at 6 annas per gallon 25° under-proof and 3 annas per gallon 60° under-proof above those allowed for mowra spirit in pursuance of the principles laid down in paragraph 5 of the Government Resolution on the Bombay Abkari Commission's Report. The drawback allowance on account of duty paid in the shape of tree-tax may be continued for the ensuing year at the existing rate—R1 per gallon of 25° under-proof. This rate is probably too high, and will be reconsidered hereafter.

4. The only alteration required in the conditions of the farm licenses is that, following the system sanctioned for the opium farms in Government Resolution No. 4857 of to-day's date, the minimum revenues to be guaranteed by the farmers should be fixed by the Commissioner on his estimate of what the actual demand for licit liquor at the retail prices fixed is likely to be during next year. After the minimum revenues to be guaranteed have been fixed, the terms of the farms should be published, and persons wishing to take them should be invited to send in their names to the Commissioner, who will proceed to select the best men he can from among the candidates.

5. From the 1st August next the practice obtaining at all other distilleries should be extended to the public toddy distilleries in Thanna and Kolaba and the distillers using those distilleries should be required to pay the cost of the Government establishments necessary to work them.

The licensed toddy spirit distillers in the Thanna and Kolaba districts should be allowed to remove to Bombay any balance of stock they may have in hand on August 1st next on payment of the rate of duty prescribed for Bombay if they do not desire to maintain their distilleries under the conditions now prescribed. The public should also be informed that Government are prepared to receive favourably any applications that may be made for the establishment of private toddy distilleries in the Thana and Kobala districts on the terms and conditions prescribed for the Bhandup distillery and other private distilleries in other parts of the presidency, and that conditions have been inserted in the spirit-farm licenses sanctioned for the Thana and Kobala Districts enabling the farmers to obtain supplies of toddy spirit from any licensed toddy distillery, and to sell it by retail within maximum rates exceeding by 6 annas per gallon 25° under-proof and by 3 annas per gallon 60° under-proof the maximum retail rates allowed for mowra spirit.

II.—Raw Toddy and Tapping Licenses.

6. The arrangements now in force with respect to the issue of tapping licenses are set forth below:

(*a*) Tapping licenses are issued to tree-owners for 5 cocoanut or brab trees or for 10 date trees in each case for the extraction of toddy for domestic consumption only, with the stipulation that all surplus toddy shall be sold to licensed toddy shopkeepers or to licensed toddy-distillers, if any, of the taluka or mahal concerned, and to no one else.

(*b*) Tapping licenses for not less than 10 trees are issued to approved applicants, who, in consideration of the payment of a fee of R10, are allowed to sell the produce of the trees which they are respectively licensed to tap at tree-foot booths established at places appointed by the Collector. They may sell toddy to the public or to the licensed toddy-distillers, if any, of the taluka or mahal concerned.

(*c*) Tapping licenses are issued, without any limit as to number of trees, to applicants who are entitled to sell toddy to licensed shopkeepers and licensed toddy-distillers of the taluka or mahal concerned, but not to the public or to tree-foot booth-keepers.

(*d*) Licenses for sale of toddy at shops are issued on payment of a fee of R10 per license, or, where there are several applicants for the same shop, all or several of whom are equally eligible, the licenses are sold by auction. Licensed shopkeepers may buy toddy from tappers of classes (*a*) and (*c*) above, but not from those of class (*b*). They may sell toddy to the public or to licensed distillers, if any, of the taluka or mahal concerned, but not to a tree-foot booth-keeper, or to another toddy shop-keeper.

(*e*) The rules and regulations made, or which may be made, for shop licenses apply to tree-foot booths also.

(*f*) No maximum selling-price for raw toddy is fixed, and the licensees are at liberty to retail the juice at any price they please; but Government retains to itself the right of regulating the maximum selling-price at any time during the currency of the licenses if found necessary for the protection of consumers.

The Governor in Council is now pleased to direct the introduction of the following alterations in the system as above described :—

(1) The concession allowed to tappers for domestic consumption and for the supply of tree-foot booths, permitting them to sell toddy to licensed shopkeepers and distillers, should be entirely withdrawn. They should be allowed to tap only for the supply of their own wants. In this there is no real hardship : a tapper may reasonably be required to take on himself the risk and consequences of tapping too many trees and drawing more toddy than he can finds sale for : any surplus toddy drawn and left on his hands can be utilised for the manufacture of vinegar on the tapper's own premises.

(2) The number of trees licensed to be tapped for domestic consumption should be limited to 1 cocoanut or brab tree or 2 date trees for each adult member of the tapper's family, subject to a limit (as at present) of 5 cocoanut or brab or 10 date trees. The trees thus licensed to be tapped should be trees growing in one and the same survey number unless the Collector or Assistant or Deputy Collector in charge of the subdivision relaxes this latter proviso

(3) Tapping licenses may be issued to tree-owners and to the actual occupants of lands on which toddy-producing trees are grown, who, in consideration of the payment of a fee of R10 for each booth, shall be allowed to sell for consumption in the raw state only the produce of the trees which they are respectively licensed to tap at tree-foot booths established at places appointed by the Collector. The Collector shall have full discretion to limit, and is required to limit, the tapping of trees under these licenses to the number required according to his own estimate, to supply fully the licit demand for toddy for consumption in the raw state of each locality concerned. The licensees shall be permitted to employ persons approved by the Collector to tap their trees and to manage the business of their booths. The trees thus licensed to be tapped should be trees growing in one and the same survey number, unless the Collector or Assistant or Deputy Collector in charge of the subdivision relaxes this latter proviso.

(4) No tree-foot booth licensee and no toddy shop-keeper should sell more toddy to one person in one day than the quantity allowed for the time being to be transported without permit. This rule is required in order to bring the toddy business carried on at booths and shops into conformity with the transport rules.

(5) Licenses to tap for the supply of licensed toddy shops and licensed distilleries to be issued only on the application of the shopkeepers or distilleries concerned. Rule (c) now in force should be expunged. Licensed shopkeepers and distillers should be required to make each his own arrangements for his toddy supply.

(6) In granting tapping licenses of all kinds, the Collector must exercise a careful discretion with respect to local wants, and must not permit in any case more trees to be tapped in any locality than the number necessary to supply the existing licit demand of the locality. The Commissioner should carefully supervise the Collector's proceedings in this matter.

(7) Before any tapping license is granted, the applicant must satisfy the Collector that he is the actual owner of, or has acquired a right from the owner to tap, the trees for the tapping of which he seeks permission.

(8) Miximum selling-prices should be fixed for the retail sale of toddy at toddy shops and at tree-foot booths.

7. It was the intention of Government in lowering the tree-tax rates in the talukas south of Mahim, and in increasing the facilities for tree-tapping, to make available to the people—to consumers generally—a full supply of good and cheap toddy. The concessions made by Government to effect this purpose have not produced the results it was desired to obtain, and great part of the freer toddy supply made available and intended by Government for the benefit of consumers of raw toddy has been diverted to illicit uses. Nor have the intentions of Government been realised in lowering the tree-tax in order to cheapen toddy, as toddy has been selling at dearer rates in all the talukas since the tree-tax was reduced.

The Governor in Council considers that the maximum price of toddy should, save in Dahanu and Umbargaon, where it should be 6 pies and 4 pies, be fixed at 8 pies and 6 pies per bottle.

8. No change need be made in the rate of license fees levied for the sale of toddy at shops or in the practice of selling by auction toddy-shop and tree-foot booth licenses whenever several applications are made for permission to open shops or booths in the same locality.

No. 5151, dated 7th October 1889.

From—E. J. SINKINSON, Esq., Secretary to the Government of India,
DEPARTMENT OF FINANCE AND COMMERCE,

To—The Secretary to the Government of Bombay, Revenue Department.

I am directed to acknowledge receipt of your letter No. 5213, dated 20th July 1889, forwarding papers describing the working and results of the excise

system introduced experimentally in the Thana and Kolaba districts from 1st January 1888, and the changes of system ordered with effect from 1st August 1889.

2. The principal feature in the experiment which was tried in those districts for nineteen months was the maintenance of the practice of granting a monopoly for the supply of country spirits in a district, or portion of a district, accompanied by the removal of the condition under which the farmer is required to guarantee a minimum revenue. This change was introduced in order to meet the objection that the practice of requiring the monopolists to guarantee a minimum revenue had not the effect of acting as a powerful incentive to increase consumption. Other minor changes were simultaneously made. Spirit distilled from toddy, unlike other spirit, had previously not been subject to still-head duty, a tree-tax on trees tapped for distillation being substituted. To equalise the incidence of taxation on toddy and other spirit, the tree-tax had been raised to a high rate. As part of the arrangements introduced from 1st August 1888, still-head duty was levied on toddy spirit at the same rates as on other spirit, subject to a drawback on account of the tree-tax paid for the toddy drawn for distillation; the rates of the tree-tax were also lowered; and the regulations regarding the sale of fresh toddy were altered.

3. The substitute for the guarantee of a minimum revenue took the form of the levy of an extra duty, at first a percentage on the duty, and subsequently a specified sum per gallon. The amount of this extra duty was determined by public tender, as in the case of the guaranteed minimum under the ordinary system, and the monopoly was given to the highest tenderer. During the experiment, the fixing of maximum retail selling-prices—a condition which it has been found expedient to attach to a monopoly partly in the interest of the consumers, and partly to prevent the farmer from securing to himself an undue share of the total price as compared with the share which the Government receives in the shape of duty—was held in abeyance in some cases.

. The results of this experiment are described in the papers forwarded with your letter. The tenders for extra duty were so high as to enhance the total duty by about 70 per cent., and to raise the duty in most of the talukas to a rate higher than that levied in any other part of the presidency. The selling-prices of spirit necessarily followed this increase in the duty, and the retail prices are reported as having risen by between 50 and 100 per cent.

5. The result of this large rise in price was to cause a strong stimulus to illicit distillation, the prevention of which was the more difficult because the monopolist was no longer influenced by the motive, created by the guarantee of a minimum revenue, to co-operate in suppressing illicit practices and to refrain from them himself. The revenue from country spirit largely declined in both districts, though the consumption is shown to have greatly increased; and it is reported that "there is no room for doubt that in Thana the only difference is that illicit liquor is consumed instead of licit, and that the demoralising practices, which had, with difficulty, and after a continued and costly struggle lasting through nearly ten years, been nearly suppressed, have, in as many months, and in spite of strenuous efforts, become as rife as ever; and that the same is true to a very great extent of Kolaba also." It thus appears that the modification of the system which was introduced with the object of diminishing consumption diminished licit consumption only, while it resulted in more than proportionately increased illicit consumption.

6. The Governor in Council has in these circumstances determined not to persevere with an experiment of which the results have been so unsatisfactory, and has ordered a change of system to be introduced from 1st August 1889. From that date the payment of extra duty over and above the ordinary fixed still-head duty is to cease, and the farmer is to be required to guarantee a minimum revenue: the amount of the guarantee, however, will not, as heretofore, be fixed by tenders, but will be settled by the Commissioner on his estimate of what the actual demand for licit liquor is likely to be. The Commissioner is to select the best man he can from the persons who offer to guarantee the minimum so fixed, and to grant the monopoly to him.

7. These orders have the approval of the Governor-General in Council. He considers that the system by which the amount of the minimum guarantee is fixed by the Commissioner and not left to be determined by competition is an

improvement in the conditions under which the guaranteed minimum system has hitherto been administered. It engages the co-operation of the monopolist in the prevention of illicit practices, and secures his own abstention from them; and it removes the risk of the guarantee being fixed so high as to offer an inducement to encourage consumption in excess of the natural demand. It will be desirable to fix the minimum at a moderate amount rather below that which the ordinary consumption would yield. I am to suggest that His Excellency the Governor in Council should be moved to consider whether it would not be desirable to extend to other districts also this mode of fixing the amount of revenue to be guaranteed.

8. The Governor-General in Council finds in these papers a confirmation of the soundness of the contention that illicit production can only be checked by strong preventive measures, and, in the words of our despatch of 25th June 1887, that "the ability of the Excise Department to prevent illicit distillation is the only limit which is imposed in practice to increase in the rate of taxation." In Bombay it is abundantly clear that, even where the amount to which the rate of taxation is raised falls appreciably short of the tariff rate, the prevention of illicit practices becomes impossible. The history of the Thana and Kolaba experiment affords a practical illustration of the difficulties which must be encountered when attempts are made to raise the rate of duty above that which prevails at present.

9. There is one matter regarding which I am directed to call for a further report, namely, the alleged rise in the price of raw toddy. In paragraph 41 of the Commissioner's report it is stated that the retail price of raw toddy prior to August 1888 was 6 pies a bottle at the tree foot and 8 pies a bottle at the shops, and that in May 1889 it had risen everywhere to 9 pies a bottle. As one of the changes made in August 1888 was a considerable lowering of the tree-tax, this result is the reverse of what was to be anticipated. The report shows that there has been a large increase in the supply of raw toddy, and the rise in price must, therefore, be due to one or other of two causes—either (*a*) to an increased demand for fresh toddy to be consumed as such, caused by drinkers of spirit having been driven by the high price of spirit to drink fresh toddy instead of spirit; or (*b*) to an increased demand for toddy to be used for the purposes of illicit distilation. The papers do not contain full information on this point, though it seems probable that the latter was the true cause. I am to request the favour of an expression of the view of His Excellency the Governor in Council on this matter and the submission of a report, after such further enquiry as may be necessary, stating whether the rise in price is beyond doubt, and, if so, explaining the causes which have led to this result.

No 113 (Revenue), dated 21st November 1889.

From—The Secretary of State for India,

To—The Government of India.

I have received Your Excellency's letter No. 323 (Finance and Commerce), dated the 15th October last, reporting and forwarding papers concerning the changes introduced or ordered in the Bengal excise system.

2. I observe that the Lieutenant-Governor has directed that the outstill system of excise shall be replaced by a central distillery system throughout Bengal, save in exceptional cases where sparse population, difficulties of supervision, proximity to foreign territory and the character of the local liquor may render the change inexpedient. Steps are being taken to strengthen the excise staff, and to make supervision possible. At the same time, the Excise Commissioner is arranging to control outstills, and to enhance the duty on, and the price of, outstill liquor in the exceptional tracts where that system may, for the present, be retained. I observe also that the Bengal Government, the Board and many of the local Revenue officers are in favour of most of the excise reforms advocated in Mr. C. E. Buckland's interesting and suggestive report upon the Bombay and Madras excise systems.

3. I approve the orders which have been issued by the Lieutenant-Governor; and I agree in his view that no general increase in the number of licensed liquor-shops is desirable or

should be encouraged. The changes that have been ordered can hardly be effected at once over the whole of Bengal. But I am confident that, under the direction of Your Excellency's Government, the Lieutenant-Governor and his Revenue officers will do what may be possible to secure the early introduction of an excise system calculated to secure the objects summarised in the final paragraph of the Bengal Government orders.

4. At paragraph 3 of my despatch No. 67, dated the 18th July last, I intimated my acceptance of the views of your Government on the subject of consulting local public opinion in the matter of licensing liquor-shops. I request that the writers of provincial excise reports may be instructed, in future, to state briefly, year by year, how far and with what result action may have been taken under your circular letter No. 3686, dated 18th July 1889, on the subject of a modified local option in excise affairs.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

ANNUAL REPORT ON THE POST OFFICE OF INDIA FOR THE YEAR 1888-89.

No. 993, dated Calcutta, the 27th February 1890.

RESOLUTION—By the Government of India, Finance and Commerce Department

Read—

The Annual Report on the Post Office of India for the year 1888-89.

RESOLUTION.—The report on the operations of the Indian Post Office is, as it has been for many years past, a record of progress and expansion.

2. The principal changes made during the year were (1) the reduction in the rate of letter postage between India and Australia from six annas to five annas the half ounce; (2) the removal of the restriction compelling prepayment of letters between India and Ceylon; (3) a reduction in the rate on parcels between India and Great Britain, by which 8*d.* or six annas are charged on each pound after the first pound.

3. The following table exhibits the progress made by the Department during the year:—

	1887-88.	1888-89.	Increase.
Number of Post Offices	7,263	7,533	270
" letter boxes	9,704	10,067	363
" letters and post-cards issued for delivery	238,692,376	254,491,320	15,798,944
" newspapers	21,832,775	22,696,378	863,603
" parcels	1,621,418	1,797,705	176,287
" packets	6,739,658	8,102,035	1,362,377

4. Of the articles issued for delivery (money orders included), 97·17 per cent. were actually delivered, which is a creditable record considering the variety of languages, the imperfection of addresses, and the agency employed in delivery.

5. The money order business of the Post Office has reached a high level. The number and value of the money orders was—

	Number.	Value. R
1887-88	5,512,395	11,84,43,573
1888-89	6,136,790	12,99,06,864
Increase	624,395	1,14,63,291

6. The Savings Banks business also has made further rapid progress:—

	1887-88.	1888-89.
Number of Banks	5,966	6,056
Number of accounts at the close of year	261,157	311,001
Value of deposits	5,04,88,357	5,88,64,681

Much the largest proportion of the deposits is in Bombay, amounting to nearly a third of the aggregate for all India and being about double those of Bengal.

7. The following statement shews the revenue and expenditure of the Post Office in the last three years:—

	1886-87. R	1887-88. R	1888-89. R
Revenue	1,15,43,070	1,21,41,962	1,28,15,399
Expenditure	1,35,02,920	1,37,52,151	1,34,24,524
Deficit	19,59,850	16,10,189	6,09,125

Making the same adjustments as in previous years the results are:—

Deficit according to statement XI of the Report (purely postal transactions including exchange)	19,59,850	16,10,189	6,09,125
Add—			
Indirect Expenditure	6,52,417	8,24,929	7,53,041
	26,12,267	24,35,118	13,62,166
Deduct—			
District post charges	11,09,172	11,09,819	11,24,591
Resulting Deficit	15,03,095	13,25,299	2,37,575

8. The Governor General in Council acknowledges with pleasure the services of—

Sir F. R. Hogg, the late Director General,
Mr. A. U. Fanshawe, who now controls the Department,
Mr. Farrer, Postmaster General of Madras,
Mr. Hynes, Deputy Postmaster General of Burma,

and the other officers mentioned in paragraph 57 of Mr. Fanshawe's report.

ORDERED, that copy of the foregoing Resolution be communicated to the Director General of the Post Office and that the Resolution and Report be published in the *Gazette of India*.

E. J. SINKINSON,
Secretary to the Govt. of India.

ANNUAL REPORT

ON

THE POST OFFICE OF INDIA

FOR THE YEAR

1888-89.

No. 9226, dated the 18th January 1890.

From—A. U. FANSHAWE, Esq., *Director General of the Post Office of India,*

To—*The Secretary to the Government of India, Department of Finance and Commerce.*

I have the honour to submit the Annual Report on the Post Office of India for the official year 1888-89.

2. The year was not marked by any important changes or special incidents so far as the Inland post is concerned. Substantial progress was made in the development of postal communications in Upper Burma, and in the postal administration generally of that province, and there was a general increase throughout the country in every branch of the business of the Post Office. The Revenue money order system made great progress in the Lower Provinces, and its introduction into the Madras Presidency was the subject of a special enquiry, which led to orders being issued after the close of the year, that the system should be given a trial. The popularity of the value-payable system has again made an advance, and measures were concerted during the year to put a stop to the abuse of the system in the posting of books and other articles to persons who had never ordered them. The field post offices with the Sikkim expedition, which were opened in 1887-88, had to be maintained during the year, and the Department was called upon in September 1888 to organize field offices for the Hazara expedition. Post Office work attracts but little attention except when complaints have to be made, but the special sorting arrangements for the Hazara Field Force, and the management of the field post offices and communications were carried out by the officers entrusted with the duty with much care, intelligence and thoroughness, and there was an almost entire absence of complaints. Principal events, Inland Post.

3. The chief events of the year under the head of the Foreign Post may be stated as follows: The letter postage from India to Australia was reduced, with effect from the 1st November 1888, from 6 annas to 5 annas for the half ounce, owing to a reduction in the charges made for the sea transit by the British Post Office. The rates of postage between India and Ceylon were reduced to ordinary inland rates in 1887-88, but at the request of the Ceylon Post Office the prepayment of postage was made compulsory in all cases. This restriction was removed during the year under report, and prepayment is now optional. The arrangements referred to last year for a direct exchange of mails between Burma and Chiengmai in Siam came into force in May of the year under report, and the exchange is governed by ordinary union rules. Postal matters on the East Coast of Africa demanded some attention. A French post office was established at Zanzibar in addition to the British Indian post office there, and a German postal agency was established at Lamu which had formerly only received cor- Principal events, Foreign Post.

respondence through the Indian office at Zanzibar. As regards parcels, a reduction in the rates in force between India and the British Post Office was brought into force from the 1st January 1889. Previously the charge had been 1*s.* or 8 annas a pound throughout; but it was arranged that this charge should only be retained for the first pound, and that the charge for each subsequent pound should be reduced to 8*d.* or 6 annas. Arrangements were also made for exchanging parcels between Aden and Germany by means of the German steamers running fortnightly between that place and Bremen.

Working of the P. and O. Contract.

4. The year under review was the first complete year's experience of the new contract with the Peninsular and Oriental Company, which came into force with February 1888. According to the terms of this contract the mails are due in Bombay on Monday of each week, and during the year they actually arrived on the previous Saturday on six occasions, on the previous Sunday on twenty-three occasions, and on Monday on twenty-one occasions; while in two instances they did not reach Bombay until Tuesday. The delay in the first of these cases was caused by the detention of the S. S. *Rome* in the Suez Canal, and in the second, by an accident to the Australian steamer which was carrying the Indian mails from Brindisi to Aden. The average time occupied by the mails between London and Bombay was 16 days and 12 hours homewards, and 16 days 2 hours outwards. The Peninsular and Oriental Company took advantage of the powers reserved to them by the contract to convey the Indian mails between Brindisi and Aden by their Australian mail steamers on alternate weeks, two special steamers being retained for a local service between Aden and Bombay on those weeks. An experiment was consequently made of sorting the mails entirely between Bombay and Aden on alternate weeks which began with June 1888, and it was found that with double establishment and the provision of proper accommodation this was quite feasible even in the monsoon. The work was necessarily trying to the mail officers who deserve credit for having carried it through so successfully.

Charge of the Post Office.

5. The administration of the Department was in the hands of Sir F. R. Hogg, K.C.I.E., for the greater part of the year, and I officiated as Director General, during his absence on leave, from the 27th August 1888 to the 26th November 1888.

Section I.—Post Offices, Letter-boxes, and Village Postmen.

Post Office receptacles and rural delivery.

6. Appendix I, of which an abstract is given in the margin, contains comparative statistics for the last two years of the number of post offices and letter-boxes open to the public, and of the number of postmen engaged on rural delivery.

	Number at the close of 1887-88.	Number at the close of 1888-89.	Increase.	Decrease
Post Offices . .	7,263	7,533	270	...
Letter-boxes . .	9,704	10,067	303	...
Village Postmen .	4,725	3,297	...	1,428

The total number of post offices has increased by 270, and the new offices belong almost entirely to the class of offices entrusted to the charge of village schoolmasters and other persons who are not paid servants of the Department. The great majority of these offices were opened in the Madras Presidency. The total number of letter-boxes for the use of the public has increased by 363, the increase being fairly distributed over all parts of the country, with the exception of the North-Western Provinces and Central India. On the other hand, there has been in appearance a very large decrease in the number of village postmen, but this is entirely due to a change in classification. It was decided during the year under report that such village postmen as return every day to the post offices to which they are attached should, in future, be shown as regular postmen of those offices, and not as rural messengers. There was a very large number of these postmen—more than a thousand—in Bengal, including Eastern Bengal and Behar, and the result of the change has been a large diminution, on the whole, of the former number of village postmen. So far as the actual rural

delivery of the country is concerned, the staff of village postmen has been increased by 921 men, of whom the greater proportion were employed in Madras.

Section II.—Postal Lines.

Postal communications.

7. Appendix II contains statistics according to postal circles regarding the length of the lines over which mails are carried by the various agencies used by the Post Office for their conveyance. There has been an increase under every head, with the exception of steamer services, as will be seen from the marginal abstract.

	Total Mileage in 1887-88	Total Mileage in 1888-89	Increase.	Decrease.
Railway	14,043	15,073	1,030	...
Mail Cart	3,963	3,976	13	...
Runners	36,471	36,539	68	...
Steamer	12,483	12,438	...	45
TOTAL	66,960	68,026	1,111	45

The increase in the railway mileage was due to the opening of new sections in various parts of the country, and to the utilization for the carriage of mails of 260 miles of railway not previously used for this purpose. The most important of the new sections of railway were the Gwalior to Bhopal extension of the Indian Midland Railway, the Toungoo to Mandalay extension of the Burma State Railway, the Rajnandgaon to Bilaspur section of the Nagpur-Bengal Railway, the Harihar to Birur extension of the Southern Mahratta Railway towards Mysore, the Jetalsar to Verawal section in Kathiawar, and the Banda to Manikpur section of the Indian Midland Railway. This large increase in railway mileage led to a corresponding decrease in the mileage under other heads, but a number of new mail cart and horse services were established, the latter principally in Burma, and new runner's lines are constantly being opened, so that, on the whole, an increase is shown under both these heads. The decrease under the head of steamer services is chiefly due to the discontinuance of the Port Blair and Nancowry service with the abandonment of Camorta as a penal settlement.

Section III.—Correspondence and Parcels.

General results.

8. The estimated number of articles of all kinds, including parcels, that were issued for delivery during the year, was 18 millions in excess of the number issued during the previous year. Statistics, according to postal circles, will be found in Appendix III, and a summary of the general results is given in the margin.

YEAR.	Letters, including Post-cards.	Newspapers	Parcels.	Book and Pattern Packets.	TOTAL.
	No.	No.	No.	No	No.
1887-88	238,692,376	21,832,775	1,621,418	6,739,658	268,886,227
1888-89	254,491,320	22,696,378	1,797,705	8,102,035	287,087,438
Increase	15,798,944	863,603	176,287	1,362,377	18,201,211
Percentage of Increase.	6·62	3·96	10·87	20·21	6·77

On the total figures there was an increase in every part of the Empire with the exception of Central India and Burma. With regard to the first-named circle, the decrease is due to the closing of certain Imperial post offices and to the completion of the Indian Midland Railway. With regard to Burma, the explanation is to be found in the fact that the garrison was reduced during the year under report, and that the figures for 1887-88 were admittedly exceptional. The increase in the number of newspapers is nearly 4 per cent., as compared with an increase of 1 per cent. only last year. The number of newspapers carried by the post has doubled during the last eight years since the postage was reduced in 1881 to a quarter of an anna for a weight not exceeding 3 tolas. For several years after 1881 there was a very high rate of increase which has not been maintained of late, and last year it looked as if an actual decrease was to be expected. During the year

under report, however, the increase was nearly a million, and the total number of newspapers issued for delivery was 22⅔ millions. As regards parcels, the year's figures are very satisfactory. The value-payable parcel business goes on increasing, and to this alone has been due the fact that the parcel traffic of the Post Office has not fallen off of late years; but during the year the ordinary parcel traffic has increased by nearly 10 per cent., and now stands higher than it ever did before. Book and pattern packets still maintain their ascendancy as the most rapidly increasing form of postal business, and the chief increase occurred, as in former years, under the head of value-payable unregistered book packets.

Post-cards, paid, unpaid and registered letters.

9. In the table in the preceding paragraph post-cards and letters of all kinds are shown under one heading, and separate figures are given in the table in the margin. Nearly 86 million post-cards were issued for delivery during the year, an increase of 10 millions, or 13¼ per cent. over the numbers of the previous year, and they now represent a third of the entire number of communications passing through the post. The number of letters on which postage is prepaid continues to increase, notwithstanding the competition of the post-card, and the percentage of increase is higher than it has been for several years past. There has been a decrease of nearly 1½ per cent. in the number of unpaid letters, as compared with an increase last year of nearly 2 per cent. The total number of letters on which postage is not prepaid has never permanently fallen below 28 millions, and the figures for the year now under report, 27½ millions, may, therefore, be considered satisfactory. The proportion of such letters to letters on which postage is prepaid is much lower in Madras and Bombay than elsewhere, while it is highest in Behar, Oudh, and Burma. In the last-named province unpaid letters are still more than half as numerous as paid letters. The registration work of the Post Office goes on steadily increasing, and the percentage of increase has risen from 5·71 last year to 7·40 for the year under report. In the United Kingdom the number of letters registered during the year ending with March 1889 was 11 millions out of a total number of 1,558,100,000 letters; whereas in India the number registered during the same period was 5¼ millions out of a total number of 168,576,733 letters, showing that the system is much more largely used in India, in proportion to the amount of correspondence sent by post, than in the United Kingdom. The advantages of registration appear to be most fully realized in the Madras Presidency where a million letters were registered during the year. The registration fee was reduced from 4 annas to 2 annas in 1881, and the number of letters has now just become double the number before the reduction of the fee.

Year.	Post-cards.	Letters, paid.	Letters, unpaid.	Letters, registered.	Total.
	No.	No.	No.	No.	No.
1887-88.	75,855,590	129,853,689	28,098,537	4,884,560	238,692,376
1888-89.	85,914,587	135,646,541	27,684,024	5,246,168	254,491,320
Increase or decrease.	10,058,997	5,792,852	414,513	361,608	15,798,944
Percentage of Increase	13·26	4·46	...	7·40	6·62
Percentage of Decrease.	...	...	1·48	...	...

Foreign correspondence.

10. The figures in Appendix III include the foreign correspondence received in India for delivery, and a special table is given at the end of this paragraph showing separately the amount of correspondence in both directions between India and the United Kingdom, and between India and foreign countries. It will be seen that there is no material difference in the number of letters and post-cards sent from India to the United Kingdom during the last two years, though there has been an increase during the year under report in the number of newspapers and books as compared with the results of

1887-88. On the other hand, the number of letters received from the United Kingdom has increased, and there has also been a marked increase in the number of books and other packets received from the United Kingdom. Last year there was a falling off under this head, and the present figures are practically a return to the figures of 1886-87. The information as regards the correspondence with foreign countries is taken, as explained in a note to the table, from statistics recorded triennially, and the figures for the present year are, therefore, the same as those shown last year, the last statistics having been recorded in November 1887.

	Class.	Estimated aggregate number.		Percentage of		Remarks.
		1887-88.	1888-89.	Increase.	Decrease.	
Despatched from India to the United Kingdom.	Letters including post-cards	3,238,779	3,245,013	·19		These figures are based on the monthly accounts between India and the United Kingdom.
	Newspapers	380,087	414,172	8·96		
	Books, &c.	718,081	772,620	7·59		
Received in India from the United Kingdom.	Letters including post-cards	3,127,302	3,270,150	4·57		
	Newspapers	2,779,875	2,796,681	·6		
	Books, &c.	2,373,043	2,518,652	6·13		
Grand Total of all Correspondence exchanged with United Kingdom.	Letters including post-cards	6,366,081	6,515,163	2·34		
	Newspapers	3,159,962	3,210,853	1·61		
	Books, &c.	3,091,124	3,291,272	6·47		
Despatched from India to Foreign Countries other than United Kingdom.	Letters including post-cards	1,227,641	1,227,641			Under the system prescribed by the Universal Postal Union statistics are taken once every three years: for this reason the figures shewn in the report for the year 1887-88 are here repeated; they are based on statistics recorded in November 1887.
	Other articles	397,861	397,861			
Received in India from Foreign Countries other than United Kingdom.	Letters including post cards	1,344,639	1,344,639			
	Other articles	1,055,292	1,055,292			
Grand Total of Correspondence exchanged with Foreign Countries other than United Kingdom.	Letters including post-cards	2,572,280	2,572,280			
	Other articles	1,453,153	1,453,153			

11. The parcels received in India from the United Kingdom and abroad are also included in the total number of parcels issued for delivery, as shown in Appendix III. The growth of the foreign parcel traffic in both directions since 1873-74 will be seen from the marginal figures, and a summary of the total transactions for the last two years is given in the table at the end of this paragraph. The parcel post with the British Post Office maintains its popularity, though the actual increase in the number of parcels exchanged was not so great as during the preceding year. There were 57,768 parcels sent out to India, and 44,969 sent home during the year as compared with 53,623 and 43,555 in 1887-88. The limit of weight for parcels exchanged with the British Post Office is 11lb, and the average weight of the parcels actually sent is still low though it shows a tendency to increase. A reduction in the parcel rates was introduced, as already stated in paragraph 3, from the 1st January 1889, but the effect of this change is not likely to be very marked, and in any case would not be discernible in the returns of the year under review. The parcel exchange through the agency of the Peninsular and Oriental Company with the United Kingdom shows a slight falling-off. From the side of India it is only used for sending parcels of a weight exceeding 11lb, all others being sent to the British Post Office, and the average weight of the parcels from India was nearly 17lb. From the United Kingdom, however, insured parcels and parcels on which postage was not prepaid were still being sent during the year without reference to weight through the Peninsular and Oriental agency, but the greater number of the 43,493 parcels shown to have been received in India

Foreign Parcels.

Year.	Number of parcels
1873-74	21,923
1874-75	25,563
1875-76	35,819
1876-77	45,357
1877-78	59,183
1878-79	69,763
1879-80	73,211
1880-81	80,257
1881-82	88,840
1882-83	88,684
1883-84	98,296
1884-85	110,590
1885-86	133,054
1886-87	141,453
1887-88	158,792
1888-89	163,989

from this agency consisted of book packets at the special rate of 6*d.* a pound, and it is owing to this that the average weight of these parcels was only 4½lb.

Parcel Exchanges.	Total Number of parcels.		Average Weight of each parcel.		Net Revenue of the Indian Post Office *	
	1887-88.	1888-89.	1887-88.	1888-89.	1887-88	1888-89.
	No.	No.	lbs. oz.	lbs. oz.	R	R
With United Kingdom. (*1st—through London Post Office.*)						
To India	53,623	57,768	2 4·50	2 5·68	44,390	46,998
From India	43,555	44,969	1 15·08	2 0·60	32,294	33,522
TOTAL	97,178	1,02,737	2 2·07	2 3·45	76,684	80,520
(*2nd—through Peninsular and Oriental Company.*)						
To India	45,916	43,493	4 14·34	4 6·18	59,626	51,409
From India . . .	1,875	1,797	15 13·33	16 13·20	10,120	10,348
TOTAL .	47,791	45,290	5 5·20	4 14·7	69,746	61,757
With Continent of Europe.						
To India	2,623	3,027	5 14·76	5 9 59	4,482	5,449
From India	3,878	4,191	3 11·86	3 9 72	4,601	5,327
TOTAL .	6,501	7,218	4 9 94	4 7 09	9,083	10,776
With other countries.						
To India	2,908	3,561	1 15·75	2 2·31	540	707
From India	4,414	5,183	2 11·19	2 11 57	5,464	5,970
TOTAL .	7,322	8,744	2 6·64	2 7·80	6,004	6,677
GRAND TOTAL .	1,58,792	1,63,989	3 3·39	3 1·03	1,61,517	1,59,730

* Net revenue is calculated after deduction of customs duty and sums due to the Peninsular and Oriental Company and London Post Office.

Delivery work of the year.

12. The figures given in paragraph 8 of this report show that 287,087,438 articles were issued for delivery during the year. These figures are only approximate, being calculated on the results of an actual enumeration made for a week at a time twice during the year, and represent the delivery of what are properly termed the mails. The delivery of money orders, however, is an important branch of the delivery work; the number of money orders was nearly as large as that of book and packet patterns in the preceding year; and these figures have also to be included in the total delivery work of the year. The actual work will then stand as below:—

Sent out for delivery (including 6,173,241 money orders) .	293,260,679
Received back undelivered	8,311,672
Balance actually delivered	284,949,007
Sent to Dead Letter Offices	3,048,667
	287,997,674

These figures show that the proportion of articles delivered to the whole number sent out for delivery was 97·17 per cent. which is higher than usual.

Returned Letters, &c.

13. There are eleven Dead Letter Offices in India, and the total number of letters, post-cards, newspapers, packets and parcels received by them during the year was 4,043,912 as compared with 3,780,074 received by them last year—an increase of two lakhs and a half. The distribution of these articles among the different Dead Letter Offices, and the way in which they were disposed of is shown in detail in Appendix IV, of which a summary is given at the end of this paragraph. From this it will be seen that 337,623 articles were successfully disposed of by being re-issued to corrected addresses, while 1,678,681 were returned to the senders, and 718,170 were found to be unreturnable. The number of articles delivered to the persons for whom they were intended by means of the Dead Letter Office agency is large, but this constitutes an important branch of the work of an Indian Dead Letter Office. Owing to the many different languages in use in the country, and the habit which still prevails in some parts of writing long involved addresses, numerous letters have to be sent to the local Dead Letter Offices in order that the addresses may be deciphered. Last year the total number of articles sent to the Dead Letter Offices was less

than in the preceding year, and during the year now under report the Madras Dead Letter Office received fewer articles than in 1887-88. But though there has not been an actual decrease on the whole, the work of our Dead Letter Offices is becoming easier with the constantly increasing use of post-cards and embossed envelopes. The former, however, seldom bear the address of the sender and therefore help to swell the number of unreturnable articles.

			Number.		Percentage	
			1887-88.	1888-89.	1887-88	1888-89.
Total number of articles received in Dead Letter Offices			3,780,074	4,043,912		
	1887-88	1888-89				
DEDUCT—						
Articles issued by Dead Letter Offices for delivery to the addressees or senders and received back again as undeliverable . .	191,845	210,041				
Articles transferred to other Dead Letter Offices . . .	992,217	1,099,397				
			1,184,062	1,309,438		
Net receipts to be disposed of by the Dead Letter Offices			2,596,012	2,734,474	100	100
Articles disposed of by the Dead Letter Offices less the proportion of articles returned undeliverable. — Disposed of by redirection to addressees . .			309,935	337,623	11·94	12·35
Articles disposed of by the Dead Letter Offices less the proportion of articles returned undeliverable. — Disposed of by return to senders .			1,578,715	1,678,681	60·81	61·39
Articles undisposable . . .			707,362	718,170	27·25	26·26

Insecure manner of closing newspapers, &c.

14. The use of insecure wrappers for newspapers and book-packets has been made the subject of special remark in the reports of the last two years, and in March 1888 a postal notice calling attention to the matter was widely circulated. The returns for the present year show that this has been attended with good results. The number of newspapers and book-packets which reached the Bombay Dead Letter Office with no coverings or wrappers was nearly 1,000 less than the number received in a similar condition during 1887-88. It may be noticed, in this connection, that a well-known firm of Indian Agents quotes the notice in its hand-book, and the Post Master General, Bombay, reports that a German Missionary informed him during the year that in the past he had frequently been disappointed about receiving newspapers and books from Schwerin, and had therefore translated the notice and had it published in one of the newspapers of that town, apparently with success so far as his own experience went. The number of articles which reach the Dead Letter Offices with no addresses at all is still large. Not less than 3,327 letters with perfectly blank faces were received in the Bombay Dead Letter Office, and rather more in the Bengal Dead Letter Office, while 5,500 newspapers and book-packets with no addresses were also received by the latter office. Details are not forth. coming from the other Dead Letter Offices.

Valuables found in returned letters, &c.

15. No signal instances of carelessness on the part of the public have come to notice during the year, but, as usual, a good deal of valuable property has been found in the letters and parcels that have had to be opened in the Dead Letter Offices. Cheques, currency notes, bills of exchange of the value of ₹7,966 were taken out of such articles in the Bengal Dead Letter Office, and similar property of the value of ₹21,827 in the Madras Dead Letter Office, while in the Bombay Dead Letter Office, as the appended extract will show, property of very much greater value had to be dealt with :—

"The total value of securities found in the articles opened by the Bombay Dead Letter Office during the year amounted to ₹1,96,605-12-1 as compared with property of

the value of R1,46,057-3-1 similarly dealt with in the previous year. Cheques and Hundis represented a value of R1,85,769-6-3, while the balance was as follows :—

	R	a.	p.
Bills of exchange	6,710	6	10
Transfer receipts	217	4	7
Coin and other valuables	2,813	15	11
Currency notes	945	0	0
Postage stamps	149	10	6
	10,836	5	10

Property representing a value of R1,85,005-5-0 was disposed of during the year, the balance of R11,600-7-1 remaining in deposit pending enquiries."

Sale of Postage Stamps, &c.

16. Particulars regarding the sale of post-cards, postage stamps and embossed envelopes will be found in Appendix V, and similar information regarding service post-cards and postage stamps in Appendix VI. A statement compiled from these appendices to show the total sales of each class of post-cards, postage stamps, and embossed envelopes is given on page 9, the sales representing the issues from Treasuries to post masters and stamp-vendors for retail to the public. The greatest increase by far has been in the sales of the ¼-anna post-cards, which have now passed the sales of the ½-anna embossed envelopes. The increase was more than seven millions over the sales of 1887-88, of which Bombay accounted for two millions and Bengal for one million. The post-card is more largely in demand in Bombay than elsewhere, and the total sales in the Bombay Circle were four millions in advance of the sales in any other circle. There was an increase of more than two millions in the sales of the small ½-anna envelope, which is sold for the denominated value of the stamp, Bombay still maintaining the lead. The sales in that circle were three millions in excess of the sales in any other circle. There was an increase in the sales of postage stamps of all denominations with the exception of the 4-anna and 6-anna stamps for which there is now little demand, and there was an increase in the sales of service post-cards and postage stamps of all denominations. The special envelopes for soldiers, with an embossed 9-pie stamp, are included in the statement of service stamps, and there has been a slight falling-off in the demand for them the last two years. It should be added that 1-anna revenue or receipt stamps of the aggregate value of R176,204 were sold during the year through the agency of the Post Office, and that in Burma post masters sold on behalf of Government general stamps of the value of R21,053.

Sales of special envelopes.

17. Some few years ago special square envelopes, with embossed stamps of the value of ½ anna and 1 anna were obtained from Messrs. De La Rue & Co. to meet what was represented to be a demand on the part of certain classes of the public for a larger and better kind of embossed envelopes. These envelopes are sold for a price rather in excess of the denominated value of the stamp, and as yet there has been no great demand for them. Last year the sales of both classes of envelopes fell off, and it was pointed out that this was probably due to the fact that in 1886, when the envelopes were first offered to the public, unnecessarily large stocks were obtained by post masters and stamp-vendors, but the returns for the present year again show a decrease, though only a small one in the case of the sales of the 1-anna envelope. The special registration envelopes of two sizes, which were also introduced in 1886, have also failed as yet to obtain the popularity which they deserve. There was an increase of 41,000 in the sales of the smaller class of envelope, but the total sales were only 254,401, while the number of letters registered during the year was in excess of five millions. The registration work is greater in Madras than elsewhere, and the registration envelopes command a sale in that Presidency which they have not secured in other parts of India. More than a third of the total sales of the year of the small registration envelope were made in Madras. There is reason, however, for believing that the existence of these special envelopes is not generally known, and special steps have been taken of late to bring them to the notice of the public.

Postage Labels.

	Ordinary Postage Labels	½ anna Post-cards	½-anna Inland Reply Post-cards	1½-anna Foreign Post-cards	3 anna Foreign Reply Post cards.	½-anna Envelopes	½-anna Envelopes, square.	1-anna Envelopes.	1 anna Envelopes, square.	2-anna Registration Envelopes, A size.	2-anna Registration Envelopes, B size	4½ anna Envelopes	½-anna Labels.	9-pie Labels.	1-anna Labels.	1½-anna Labels.	2-anna Labels	3 anna Labels	4-anna Labels	4½ anna Labels	6-anna Labels	8-anna Labels	12 anna Labels	1 rupee Labels	Gross Value.
		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1887-88.	Value of each kind of stamps sold	8,45,815	1,69,506	88,5	456	17,97,051	11,104	8,187	4,036	26,928	2,162	77,592	12,12,911	22,312*	4,02,959	29,256	4,62,898	1,36,080	5,88,471	1,87,06	65,545†	5,67,340	1,635	11,50,764	(a) 7,78,959
	Proportion of each to whole value of stamps sold	10·87	2·18	·11	·01	23·10	·14	·11	·05	·35	·03	1·00	15·59	·29	5·18	·38	5·95	1·75	7·57	2·40	·84	7·29	·02	14·70	100
1888-89.	Value of each kind of stamps sold	9,56,054	1,79,964	,675	614	18,63,433	10,112	7,916	3,840	32,522	2,172	80,762	12,17,000	25,206	4,20,559	34,210	4,70,724	1,57,736	5,45,267	2,25,600	61,086	5,67,443	1,28,084	12,12,089	82,12,068
	Proportion of each to whole value of stamps sold in previous year	12·29	2·31	·12	·01	23·95	·13	·10	·05	·42	·03	1·04	15·65	·32	5·41	·44	6·05	2·03	7·01	2·90	·79	7·29	1·65	15·58	105·57

* Includes Rs, value of 8-pie labels

† Includes Rs, value of 6 anna and 8 pie labels.

	Service Postage Labels.	½ anna Post-cards.	9 pie Soldiers' Envelopes.	½-anna Labels.	1 anna Labels.	2-anna Labels	4-anna Labels.	8-anna Labels.	Gross Value.
		R	R	R	R	R	R	R	R
1887-88	Value of each kind of stamps sold	15,264	4,577	3,33,371	9,80,602	1,45,673	1,71,026	1,52,753	18,03,266(b)
	Proportion of each to whole value of stamps sold	85	·25	18·49	54·38	8·08	9·48	8·47	100
1888-89	Value of each kind of stamps sold	17,786	4,249	3,39,021	10,35,946	1,55,445	1,76,327	1,61,990	18,90,764
	Proportion of each to whole value of stamps sold in previous year	·99	·23	18·80	57·45	8·62	9·78	8·98	104·85

(a) This is exclusive of Rs 800 the value of stamps sold in Burma, of which the different denominations have not been stated.
(b) This is exclusive of Rs 208, the value of stamps sold in Burma, of which the different denominations have not been stated.

Section IV.—District Post.

Scope and management of District Post.

18. There has been no change during the year in the conditions governing the District Post. The funds are derived, as shown in the statement on page 12, from a cess or from grants from Provincial Revenue, while in the case of Coorg, included in the Madras Circle, a grant is received from Imperial Revenue. It may be added that in Assam the grants are now made by the District Boards of that Province. In Bengal, including Behar and Eastern Bengal, the income is obtained from a zemindari dâk cess, and has to be spent, in accordance with the terms of the Act under which it is levied, on postal establishments required for police purposes only. The original object of the District Post was generally to provide communications between the head-quarters of districts and revenue and police stations in the interior; but except in Bengal the funds have been largely spent for many years past on rural delivery and opening up backward districts, and this has been recognised as one of the legitimate purposes for which they should be used. The question whether this application of a provincial grant should still be continued, was under consideration in Madras during the year, and the Madras Government wish that the original object of the District Post should now be primarily looked to, though for the present the yearly grant is not to be materially reduced. It will probably be necessary before long to revise the whole relations of the Post Office with the District Post. The actual management of the working of the District Post was in the hands of the heads of postal circles under the control of local Governments, though some small sums are still administered by district officers. It may be mentioned that the Revenue Money Order system was made applicable to the zemindari dâk cess in Bengal with effect from the 1st April 1888, and during the year a considerable part of the cess was paid by these money orders, either as part of land revenue remittances or separately.

General results of year.

19. The statement on page 12 shows for the last two years the income and expenditure of the District Post, with details regarding post offices, postmen, letter-boxes and postal lines, and the work done in the way of receipt and delivery of articles, including money orders, by the District Post organization. The total income is shown as R10,11,097 and the total expenditure as R10,45,368, but in some cases cesses were not realized in full during the year, and practically the expenditure is limited to the income. There was an increase of 21 in the number of District Post offices, an increase of 40 in the numbers of postmen and village postmen—which occurred mainly in the North-Western Provinces, and an increase of 833 miles in the length of District Post lines. The latter increase was due to the inclusion in the Burma figures of certain local steamer lines, the most important of which are between Rangoon and Bassein and Bassein and Henzada, which are subsidized from District Post Funds and were incorrectly entered as Imperial lines in the Burma Report last year. The number of letter-boxes is shown to have fallen off by 170, but this again is due to an incorrect return last year. The number of District Post letter-boxes in the Madras Circle was reported to be 795 in 1887-88 instead of 595, and during the present year there was actually an increase in the number of letter-boxes. There was an increase of 554,028 in the number of articles, including money orders, delivered by the District Post agency, and an increase of 670,837 in the number posted in the District Post offices or letter-boxes, while the percentage of articles returned as undeliverable rose from 4·70 to 5·12.

Rural delivery as judged by District Post returns.

20. The total number of postmen and village postmen belonging to the District Post is shown in the statement on page 12 as 2,672, and of these, 2,561 were village postmen, of whom the greater number were employed in

the Madras, Bombay, the North-Western Provinces, and the Punjab Circles. The actual delivery work done by this staff will be found in detail, according to postal circles, in Appendix VII, and this represents generally the delivery work in some of the most backward parts of the country. During the year under review the number of money orders paid by this agency was 367,553, or 57,171 in excess of the numbers paid in 1887-88, and, as in former years, the greatest part of this work was done in the North-Western Provinces and Oudh. There was an increase of 40,000 in the number of registered articles, and here, as in all questions of registration, Madras stands at the head of all the circles. There was also an increase on the whole in the number of newspapers and book packets, as compared with a decrease in the preceding year. It was pointed out in last year's report that, although there was a general decrease under this head, there had been a very marked increase in the Bombay Circle. This year there is a falling-off in the number of newspapers, &c., in that circle, the explanation of which, as given by the Post Master General, Bombay, will be found of some interest:

"The increase in the correspondence recorded would have been still larger, but for the fact that in December of the previous year, the month in which the enumeration returns were drawn up, a large number of prospectuses announcing the establishment of a Native Savings Bank were issued from Satara to all parts of the Presidency. The affair which was an attempt to extort money was soon exposed, and the prospectuses were discontinued. The number of packets consequently show a falling off during the year under report."

District Post.

Postal Circles.		Number of District Post Offices and Receiving Offices.	Number of District Post Village Postmen and Postmen.	Number of District Post Letter-boxes.	Distance in miles of District Post Lines.	Local Cess.	Grant from Imperial or Provincial Revenue.	Expenditure.	Articles received from the Imperial and District Posts for delivery by the District Post.	Articles posted in the District Post for despatch to the Imperial or District Post.	Articles returned by the District to the Imperial Post undelivered.	Percentage of those returned on the total number received for delivery by the District Post.
		No.	No.	No.	Miles.	R	R	R	No	No.	No.	
Bengal	1887-88	176	16	257	7,338	2,07,198 (a)	...	2,14,197 (a)	1,219,938	1,120,794	41,769	3·42
	1888-89	178	15	264	7,462	2,17,252 (a)	..	2,14,836 (a)	1,216,096	1,127,767	37,654	3·10
Madras	1887-88	82	829	795	3,109	...	1,15,858	1,14,854	2,244,789	882,056	100,002	4·86
	1888-89	87	817	595	3,125	...	1,15,858	1,14,086	2,331,034	1,095,346	133,539	5·73
Bombay	1887-88	4	495	412	88	...	85,812	86,551	1,203,948	397,500	54,930	4·56
	1888-89	5	495	420	88	...	85,812	87,734	1,263,786	428,706	53,580	4·24
North-Western Provinces	1887-88	295	477	128	6,498	1,40,141	...	1,46,717	2,009,161	1,350,446	74,591	3·71
	1888-89	303	521	135	6,797	1,42,917	...	1,46,132	2,126,372	1,563,009	104,285	4·[illegible]0
Punjab	1887-88	24	366	43	4,362	9,400	45,000	98,232 (b)	936,702	437,368	44,822	4·79
	1888-89	25	370	42	4,334	2,937 (g)	45,000	95,606 (b)	1,059,121	495,175	53,661	5·07
Burma	1887-88	111	97	291	3,480	74,000	...	68,833	216,596	173,942	11,860	5·48
	1888-89	112	101	289	3,915	76,754	...	73,988	394,738	277,866	20,139	5·10
Central Provinces	1887-88	75	78	75	3,388 (e)	60,580	11,123	72,861	341,703	277,079	29,066	8·51
	1888-89	76	76	76	3,323 (e)	68,420	9,036	74,813	350,428	296,042	27,666	7·89
Oudh	1887-88	39	211	95	1,412	36,000	...	33,369	776,474	262,979	28,598	3·68
	1888-89	40	213	101	1,462	36,200	...	33,322	749,274	274,411	32,907	4·39
Rajputana	1887-88	7	10	4	162	833	3,410	4,184	63,906	38,994	2,376	3·78
	1888-89	7	10	4	162	852	3,395	4,124	48,072	38,172	2,156	4·48
Assam	1887-88	57	52	19	1,242 (c)	36,397	...	34,223	225,194	175,404	15,631	6·94
	1888-89	57	54	13	1,258 (c)	36,790	...	34,881	239,886	188,910	15,300	6·38
Behar	1887-88	90	...	41	3,272	1,05,792	...	99,928	588,078	582,396	51,420	8·74
	1888-89	91	...	53	3,263	1,06,775	...	1,05,170	594,120	580,668	52,164	8·78
Eastern Bengal	1887-88	23	1	14	1,497	55,493 (d)	...	54,755 (d)	186,600	189,030	6,918	3·71
	1888-89	23	...	12	1,485	59,579 (d)	...	57,156 (d)	191,526	190,056	7,530	3·93
Sind	1887-88	...	...	...	191	...	3,571 (f)	3,571	...	...	...	...
	1888-89	...	...	...	198	...	3,520 (f)	3,520	1,654	1,797	8	·48
Total	1887-88	983	2,632	2,174	36,039	7,34,834	2,64,774	10,32,275	10,012,089	5,887,988	470,983	4·70
	1888-89	1,004	2,672	2,004	36,872	7,48,476	2,62,621	10,45,368	10,566,117	6,558,825	540,589	5·12

(a) Includes contributions from Tributary Mehals, Chota-Nagpur, Orissa, and Khond.
(b) Includes the amount of annual subsidy for the Dehra Ismail Khan and Chichawatni hill cart line.
(c) These are dry season distances: during the rains these lines are increased in length.
(d) Includes contributions from Frontier Police Fund R2,928 in 1887-88 and R3,116 in 1888-89, contributions by the Maharaja of Agartala R288 in 1887-88 and R300 in 1888-89, and contributions from Chittagong Hill Tracts R189 in 1887-88 and R63 in 1888-89.
(e) Includes lines paid from the revenues of Feudatory States, 604 miles in length in 1887-88 and 578 miles in length in 1888-89.
(f) Grant made available from Bombay District Post Funds.
(g) The falling-off under this head is due to the cess having been realised during the year 1888-89 only in the three districts *viz.*, Peshawar, Kohat, and Dera Ghazi Khan. In the other districts the Dâk cess has merged into the local rate.

Section V.—Money Orders.

Inland money orders. General results.

21. The total number of Money Order Offices at the end of the year was 8,961 as compared with 8,408 at the end of the previous year. The number of money orders actually issued was in excess of 6 millions, representing an aggregate value of 13 crores of rupees, and a commission of 16½ lakhs. The table in the margin shows the progress in this branch of business since the Post Office undertook the issue and payment of money orders in 1880, from which it will be seen that during the year under report there was an increase over the results of the previous year of 11·33 per cent. in the number of the orders, and of nearly 11 per cent. in the amount of commission realized. It has been noticed for some years past that with the constant growth of the money order business the average value of a money order has regularly fallen, and this is again confirmed by the results of the present year. The average value is now R21-2-6 as compared with R21-7-9 in 1887-88, and with R23-1-9 three years previously. Special statistics recorded during the year show that not less than 73 per cent. of the entire number of money orders issued were for sums not exceeding R10.

Inland Money Orders.	Total number of Money orders issued.	Total value of money orders issued.	Commission realized.
	No.	R	R
During the last quarter of the year 1879-80, being the commencement of the business	232,639	72,48,208	84,901
During the year 1880-81	1,604,174	4,57,08,580	5,35,976
" " 1881-82	2,157,796	5 73,32 027	6,79,073
" " 1882-83	2,565,904	6,46,84,183	7 70,958
" " 1883-84	3,034,894	7,31,24,179	8,84,925
" " 1884 85	3,550,257	8,20.88,559	10,06,226
" " 1885-86	4 163,078	9,38,27,375	11,63,830
" " 1886 87	4,821,117	10,68,49,151	13 37,820
" " 1887-88	5,512,395	11,84,43 573	14 94,381
" " 1888-89	6,136,790	12,99,06,864	16,57,761
Percentage of increase over the year 1887 88	11·33	9 68	10·93

Incidence of money order work according to postal circles.

22. The following statement shows the distribution of money order business according to postal circles. It will be noticed that the number of orders paid is largely in excess of the number issued in the North-Western Provinces, Behar, and Oudh, which have a large emigrant population. The Bengal Circle, as usual, stands at the head of the list, a fourth of the entire business of the year, both as regards issues and payments, having been transacted there. Of the million-and-a-half money orders issued by post offices in that circle, the General Post Office, Calcutta, and its sub-offices are responsible for 375,000 or nearly 25 per cent.; while of the million-and-a-half money orders paid in that circle, no fewer than 638,765, or 42 per cent. of the whole, were paid in Calcutta. The great disparity between the payments and the issues is due to the very large use made of the value-payable system by merchants and tradesmen in Calcutta. Of the 638,765 money orders paid by the General Post Office and its sub-offices, 466,900 or 73 per cent. were value-payable money orders:—

Postal Circles.	Issues during 1888-89.			Payments during 1888-89.			Percentage to the whole.
	Number of applications.	Value of applications.		Number of money orders.	Value of money orders.		
		R	a.		R	a.	
Bengal	1,525,929	2,65,67,466	13	1,526,894	2,75,12,345	2	20·84
North-Western Provinces	802,308	1,47,98,305	7	1,050,007	2,11,89,282	11	13·87
Bombay	618,174	1,43,50,347	7	727,454	1,64,17,354	12	11·86
Madras	736,964	1,40,87,741	14	755,397	1,56,32,381	14	11·46
Punjab	463,863	97,49,221	2	493 630	1,34,98,187	7	8·96
Behar	399,580	70,32,666	11	523,448	86,38,769	8	6·04
Burma	288,285	1,06,67,271	3	56,301	26,28,718	10	5·13
Eastern Bengal	299,531	71,16,140	7	289,811	58,84,112	12	5·01
Central Provinces	279,848	77,65,274	0	106,726	30,29,794	14	4·16
Oudh	149,302	29,06,007	13	349,427	63,67,496	10	3·57
Rajputana	112,659	28,97,343	9	102,166	38,56,730	3	2·60
Assam	189,726	42,11,356	12	67,833	21,65 127	3	2·46
Sind	158,076	45,88,070	13	48,962	16,53,522	12	2 41
Central India	112.545	31,69,650	8	28,972	10,66,802	15	1·63
Total for 1888-89	**6,136,790**	**12,99,06,864**	**7**	**6,127,028**	**12,95,40,627**	**5**	**100**
Total for 1887-88	5,512,395	11,84,43,572	11	5,501,307	11,82,15.421	4	
Increase	624,395	1,14,63,291	12	625,721	1,13,25,206	1	

NOTE.—The figures relating to the Madras postal circle include transactions with the Native State of Mysore; the figures relating to the Bombay postal circle include transactions with the Portuguese Settlements of Goa and Daman; the figures relating to the Punjab postal circle include transactions with the Native States of Patiala, Nabha, Jhind, Chamba, and Faridkot; and the figures relating to the Central India postal circle include transactions with the Native State of Gwalior.

Revenue money orders.

23. The use of the money order system, as an authorized means of remitting revenue, made steady progress in the North-Western Provinces and Oudh and also in the Lower Provinces. In the first named provinces the number of orders rose from 87,076 in 1887-88 to 97,458, the amount of revenue remitted in this way from R17,94,356 to R19,74,653, and the commission received by the Post Office from R24,912 to R27,000. The system was most largely used in the Gorakhpur, Basti and Azamgarh districts, and the average value of each money order was about R20. The Post Master General, North-Western Provinces, reports that he has received generally much assistance from the Collectors of districts, and a special difficulty, which had come to notice during the year, was removed by a decision of the Board of Revenue that excess payments were not to be refused, merely because they were in excess of the proper amount of revenue. In the Lower Provinces the increase was more marked as will be seen from the appended extract from the Report of the Post Master General, Bengal :—

"From the beginning of the year under report the revenue money order system was, as I stated last year, extended to the remittance of zemindari dâk-cess, as well as remittances of land revenue, road-cess, and public work-cess, to which it previously applied. From the same date also the rule which restricted the system to estates the annual land revenue of which did not exceed R50 was withdrawn, and the system was made applicable to all estates in the Lower Provinces irrespective of the amount of their annual land revenue. As a consequence the system was much more freely used by zemindars, while the average amount of each revenue money order naturally rose. In 1887-88, 51,611 revenue money orders were issued in the Lower Provinces (the three circles of Bengal, Behar, and Eastern Bengal) and the total value of the money orders was R2,44,230. In the year under report (1888-89), the total number of revenue money orders issued was 98,579, and their total value was R7,08,816. Only 1,427 money orders or 1·4 per cent. of the total number were refused and returned to the remitters, the total value of the refused orders being R6,621. It will be seen from these figures that the remittances of land revenue and cesses by revenue money orders were nearly twice as many as in the previous year, and the amount remitted was nearly three times the amount sent in 1887-88. The commission realized from revenue money orders alone was R16,835."

It was stated last year that one of the principal features of the revenue money order system in the Lower Provinces was that all payments of revenue orders by a post office to a collectorate are made by book transfer, so that there is no handling of cash by the subordinates of either office, and the risk of fraud and embezzlement is reduced to a minimum. A somewhat similar system of book transfer with respect to payments of income-tax and other miscellaneous remittances in favour of district officers and district boards was introduced from the 1st July 1888, and has also proved a success. The following is the description of the results of this system by the Post Master General, Bengal :—

"I mentioned also in my last report that the Local Government had sanctioned the remittance by money orders of income-tax and all other Government dues and sums payable to district boards, and had authorized, with effect from the 1st July 1888, the adoption of a simple system for the payment of such orders by book transfer. These remittances are made by the ordinary money order form, and as each department forwards its own receipt to the remitter, the Post Office is not required to return the money order acknowledgment. Although the system came into operation only on the 1st July 1888, it was at once made use of to a considerable extent, and during the remaining nine months of the year 32,069 official non-revenue money orders were paid in the Lower Provinces (the three circles of Bengal, Behar, and Eastern Bengal) by book transfer, the aggregate amount of the money orders being R5,27,746. Altogether during the year 126,391 money orders for land revenue and other dues of Government and district boards were paid by book transfer in the Lower Provinces, the total value of the money orders thus paid being R11,98,828."

Rent money orders

24. A further adaptation of the money order system to the payment of rent by tenants to land-owners has now been in force in the North-Western Provinces and Oudh for two complete years. In 1887-88, 30,165 rent money orders

were issued representing an aggregate sum of R3,55,283, and during the year now under report, 39,823 orders were issued for an aggregate amount of R5,25,217. The average value of each money order was about R13. A similar system is to be introduced in the Lower Provinces, and the Bengal Government has decided that the experiment of declaring the remittance of rent by money order to be a legal tender shall be tried in the six districts of the Burdwan Revenue division. The scheme, however, had not come into force before the close of the year under report.

Money order business with Native States.

25. The money order transactions with the Native States of India and with the Portuguese Settlements are shown in the statement below. On the whole, there has been an increase in the number of money orders exchanged which is chiefly due to the development of money order work with Gwalior :—

State or Settlement.	Issues.		Payments.	
	Number.	Value.	Number.	Value.
		R		R
Gwalior	32,443	7 78,764	10,140	3,15 479
Patiala	8,376	2,41,918	9,561	3,01,576
Portuguese Settlements	5,986	2,02,243	2,106	57,580
Mysore	3,877	1,02,454	3,130	1 02,634
Jhind	1,457	69 800	2,252	76,137
Nabha	1,570	45,744	1,9 0	63,540
Chamba	961	34,680	303	17,776
Faridkot	919	17,448	239	5 607
Total	55,589	14,93,051	29 691	9,40,329

Telegraphic money orders.

26. It was noticed last year that the changes in the tariff for telegraphic money orders, introduced in January 1887, had led to a marked development of business, and the statement below shows that the increase in traffic has continued during the year under report. The changes referred to were the reduction of the telegraph charge in all cases from R2 to R1, while the Post Office undertook to charge only the ordinary money order commission on money orders in excess of R10, and nothing on money orders for sums not exceeding R10. The number of telegraphic money orders issued was 58,644, representing an aggregate sum of 57 lakhs of rupees as compared with 45,417 last year, representing an aggregate sum of 41 lakhs of rupees. As was the case in 1887-88, more than half the total number of these orders were issued from Burma, and a large proportion of these were payable in the Madras Circle.

Names of Postal Circle.	Issues.						Payments.			
	Number of money orders.	Value of money orders.			Commission realized.			Number of money orders.	Value of money orders.	
		R	a		R	a.			R	a.
Assam	2,031	2,14,637	14		2,212	12		1,447	2,13,836	0
Behar	1,244	1,83,414	5		1,867	6		1,784	1,17,335	0
Bengal	5,363	5,77,987	3		5,911	12		8,091	10,04,173	0
Bombay	2,536	3,69,288	12		3,745	4		4,475	4,62,367	0
Burma	29,593	24,93,891	6		25,090	14		5,808	6,68,354	0
Central India	531	70,213	6		715	8		348	47,074	0
Central Provinces	1,259	1,28,451	0		1,314	14		1,225	1,45,173	0
Eastern Bengal	1,075	2,35,270	0		2,374	12		2,494	2,43,757	0
Madras	7,342	6,74,842	9		6,962	4		18,786	14,90,406	12
N.-W. Provinces	2,227	2,24,148	11		2,306	0		5,663	5,16,800	0
Oudh	349	32,958	6		342	0		1,900	1,36,536	0
Punjab	2,207	2,18,069	9		2,255	2		4,745	4,89,503	0
Rajputana	442	49,803	0		508	10		513	63,742	0
Sind	2,445	2,65,183	11		2,710	12		932	1,15,162	0
Total	58,644	57,38,139	12		58,917	14		58,277	57,14,218	12
Total for 1887-88	45,417	41,37,008	12		42,373	4		44,875	40,99,635	8
Increase	13,227	16,01,131	0		16,544	1		13,402	16,14,583	4

Money order frauds.

27. There were only two cases of fraud by false personation in connection with the telegraphic money order system, and there seems therefore good reason to believe that the special attention which has been directed of late years to the necessity of making the strictest enquiries before paying such money orders has been followed by good results. The cases, however, which did occur again furnish evidence of the extreme simplicity witn which well-to-do Natives of the country confide in chance acquaintances. The first of these two cases occurred at Wadhwan in Kathiawar in the Bombay Presidency, and the second at Rajbarighat in Bengal. There was a third case in which money was fraudulently obtained from the post office, but this was done by means of a forged telegram. A Military signaller attached to the Telegraph office at Ahmedabad Camp forged a telegram from Calcutta to the post master, Ahmedabad, advising payment of R250 to himself. Later in the day he called at the post office and obtained payment. The fraud was discovered on a reference being made by telegram to the Calcutta post office, when no letter arrived in confirmation of the telegraphic advice, and it was then found that the Telegraph office signaller had absconded. He was subsequently arrested by the Military authorities, and sentenced to nine months' rigorous imprisonment for this offence. The case of false personation at Wadhwan is described as follows by the Post Master General, Bombay :—

"A Bombay merchant named Morarji Kalianji, while staying at a lodging-house at that place, made the acquaintance of a man named Maneklal Bapuji and allowed his new acquaintance to learn particulars of his friends in Bombay. On the 25th July Morarji's brother, Damodar Kalianji, at Bombay received a telegram, purporting to be from his brother at Wadhwan, asking for R600, and accordingly sent a remittance by telegraphic money order the same day and also a private telegram advising the remittance. The private telegram reached Morarji at the Wadhwan Railway Station just as he was starting for Bombay, and he replied to it by telegraph from Ahmedabad, saying that no remittance had been received. In the meantime the remitter had sent another telegram, which was received by Maneklal and shown by him to the post master. He was identified by the telegraph signaller as the person who had telegraphed that day asking for the remittance and the money was paid to him. On receipt of the telegram from Ahmedabad, Damodar telegraphed to the post master at Wadhwan Camp, asking that the remittance might be cancelled, and the fraud was then discovered. The personator was arrested at Dhola, whither he had absconded on the 28th July, and the greater part of the money was recovered from him. He was convicted by the Sir Nyayadhish of the Wadhwan Native State on charges of cheating and making a false document, and was sentenced to undergo rigorous imprisonment for one year and ten months, and to pay a fine of R200, or in default to a term of further rigorous imprisonment for eight months. The sub-post master, Wadhwan Camp, omitted to take all the necessary precautions before making payment, and his remissness was suitably noticed."

Foreign money orders in sterling.

28. Foreign money orders for the United Kingdom, for the Colonies, and for European countries and Egypt are issued in sterling, payment being made by the remitters at the rates of exchange fixed by the Post Office from time to time for this purpose. The only one of these sterling money order exchanges which as yet possesses any importance is the exchange with the United Kingdom. The number of money orders drawn in India on the United Kingdom were nearly 1,000 in excess of the number drawn last year, but the aggregate value was smaller. There was, however, a substantive increase both in the number and value of the remittances from the United Kingdom It was pointed out last year that the sudden increase in the money order remittances from Italy was due to the fact that there were numerous British Indian subjects at Massowah, who had taken advantage of the money order system to send money to their relations in India. This has been even more remarkable during the year under report. The number of remittances has increased from 731 to

1,331; and the value from £11,346 to nearly £26,000. Comparative details are given in the table below :—

Countries of Exchange.	1887-88.								1888-89							
	Orders issued by India.				Orders paid in India.				Orders issued by India				Orders paid in India.			
	No	Amount.			No.	Amount.			No	Amount.			No.	Amount.		
		£	s.	d.		£	s.	d.		£	s	d		£	s.	d.
United Kingdum	38,243	136,735	11	3	7,944	34,006	6	5	39,168	132,726	17	8	10,517	49,018	0	9
Italy	239	1,279	15	3	731	11,346	7	4	271	1,666	2	9	1,331	25,918	15	1
Egypt	130	533	4	9	252	3 008	7	11	104	439	13	5	670	11,496	1	11
New South Wales	115	596	10	4	802	8,490	13	5	111	557	3	11	786	8,740	11	2
Victoria	178	1,273	10	2	494	3,472	1	3	215	1,252	7	9	874	7,035	19	4
France	339	1,194	11	5	226	2,782	3	11	369	1,028	4	11	375	5,392	0	4
Germany	1,210	3,910	4	4	257	1,759	7	2	1,381	3,795	10	11	291	1 836	1	10
Queensland	37	220	2	10	473	4,009	7	0	31	130	9	4	461	3,637	7	10
South Australia	23	92	3	9	189	1,453	19	4	42	222	1	2	317	2,526	5	5
West Australia	6	35	5	0	131	1,026	11	0	3	17	7	0	154	1,263	4	0
Tasmania	54	303	15	6	113	852	9	6	45	164	11	4	123	885	17	5
Denmark	71	554	9	2	38	524	11	4	75	607	4	5	23	333	4	9
Switzerland	227	477	17	9	18	50	0	7	166	341	15	5	25	77	6	1
North Borneo	4	2	6	4	41	357	18	0	1	0	10	0	34	211	2	9
Total	40,876	147,209	7	10	11,709	73,140	4	2	41,982	142 950	0	0	15,981	118,371	18	8
Percentage of Increase	.	..			.	...			2·71	.			36·48	61·84	0	0
or Decrease	..	.			..				...	2·89	0	0				
Average amount of each order	..	3	12	0	...	6	4	11	...	3	8	1	..	7	8	1

29. There has been no change as regards the money order exchanges in Indian currency, of which four are in existence, with Ceylon, the Straits Settlements, China and Japan, and Mauritius. None of them are as yet important, though the money order business between Ceylon and Southern India is steadily increasing. The transactions with Mauritius have again fallen off to a small extent, but the remittances from the Straits Settlements by emigrant coolies are increasing. The actual results of the year will be found in the table below :— Foreign money orders in Indian Currency.

Countries of Exchange.	1887-88.								1888-89.							
	Orders issued by India.				Orders paid in India.				Orders issued by India.				Orders paid in India.			
	No.	Amount.			No.	Amount.			No.	Amount.			No.	Amount.		
		R	a	p.		R	a.	p.		R	a.	p.		R	a.	p.
Ceylon	1,397	70,323	8	0	13,302	6,23,219	13	0	1,521	76,890	12	0	14,432	6,50,439	6	0
Straits Settlements	231	9,595	4	0	4,077	2,64,734	1	0	224	8,110	0	0	4,821	2,92,717	1	0
China and Japan	118	11,537	13	0	697	63,509	15	0	112	9,813	7	0	649	58,864	3	0
Mauritius	89	10,362	6	0	589	28,153	4	0	30	2,496	5	0	568	27,836	0	0
Total	1,835	1,01,818	15	0	18,665	9,79,617	1	0	1,887	97,310	8	0	20,470	10,29,856	10	0
Percentage of Increase	...	...			...	...			2·83	...			9·67	5 13		
Or Decrease	...	..			...	...			..	4·43	0	0	...	...		
Average amount of each money order	...	55	8	0	...	52	8	0	..	51	9	0		50	5	0

30. The usual statement of forfeited money orders is given below. The actual amount which lapsed to Government during the year was R10,296-3, as compared with R13,194-7 last year, and the total balance standing on the Forfeited money orders.

register of forfeited orders at the end of the year was ₹45,849-14, the lowest figure at which it has stood for some years :—

Balance outstanding in the Forfeited Register on the 31st March 1888.		Forfeited during the year.		Total.		Forfeited orders repaid, renewed, and lapsed to the State during the year 1888-89.								Balance outstanding in the Forfeited Register on the 31st March 1889.	
						Repaid.		Renewed.			Lapsed to the State.		Total.		
No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	Penalties.	No	Value.	No.	Value.	No.	Value.
	R a.		R a.		R a.		R a.		R a.	R a.		R a.		R a.		R a.
2,198	62,602 15	7,563	2,42,105 5	9,761	3,04,708 4	5,409	1,71,883 13	1,946	76,678 6	...	771	10,296 3	8,126	2,58,858 6	1,635	45,849 14

Aggregate money order transactions, Inland and Foreign.

31. In the preceding paragraphs the money order business of the year has been dealt with under separate heads, and the entire transactions, inland and foreign, are now shown together in the following abstract. The Foreign sterling money orders have been converted into Indian currency at the rates which prevailed when they were issued or paid :—

Money orders, both Inland and Foreign, for the year 1888-89.	Issues.			Payments.	
	Number of applications	Value of applications.	Commission.	Number of money orders.	Value of money orders.
		R a.	R a.		R a.
Inland	6,136,790	12,99,06,864 7	16,57,761 5	6,127,028	12,95,40,627 5
Foreign transactions in sterling money at prevailing rates of exchange	41,982	21,21,239 0	19,404 0	15,981	17,52,737 4
Foreign transactions in Indian currency	1,887	97,310 8	1,080 8	20,470	10,29,856 10
Total	6,180,659	13,21,25,413 15	16,78,245 13	6,163,479	13,23,23,221 3
Total for the year 1887-88	5,555,106	12,06,62,948 3	15,15,022 13	5,531,681	12,02,45,592 14
Increase	625,553	1,14,62,465 12	1,63,223 0	631,798	1,20,77,628 5
Percentage of increase	11 26	9·50	10·77	11·42	10 04

British Postal Orders.

32. There has again been an improvement in the sales of British postal orders, the number sold during the year being 1,622 in excess of the number sold in the preceding year. The total value of the orders sold was £11,801-10-6, exclusive of the commission or poundage of the British Post Office, while the Indian Post Office realized a sum of ₹555-14-6 as its own small commission. The abstract of the year's sales given in the margin shows that the chief demand is for orders of the value of 2*s.* and upwards, and it appears from a further examination of the figures that the most popular orders are the 20*s.*, 10*s.*, 15*s.* and 5*s.* orders in the order in which they are named. As in former years the largest sales were in the Punjab where 3,422 orders representing a sum of £2,475-6-5½ were disposed of. In Bombay the number sold was 2,533 of an aggregate value of ₹1,659-1-5½, and about 2,000 orders were sold in the North-Western Provinces and in Madras. Although there is no large demand for these orders, they, no doubt, usefully supplement the money order system. The number of money orders drawn in India on the United Kingdom was only 39,000 in round numbers, while 17,512 postal orders were used.

Denominations of British Postal Orders.	Number sold during 1887-88.	Number sold during 1888-89.	Increase.
From 1*s.* to 1*s.* 6*d.*	690	808	118
From 2*s.* to 10*s.* 6*d.*	6,603	7,267	664
From 15*s.* to 20*s.*	8,597	9,437	840
Total	15,890	17,512	1,622

Section VI.—Savings Banks.

33. On the next page is given a table showing in detail, according to postal circles, the Savings Banks transactions of the year in comparison with those of the previous year. One head office bank was closed during the year owing to a change in the status of the office, and 91 new sub-office banks were opened, the result being an increase in the total number of banks from 5,966 to 6,056. At the beginning of the year there were 261,157 open accounts on the Post Office books, and during the year 130,144 new accounts were opened, and 80,300 accounts in all were closed. The number of active accounts, therefore, at the end of the year was 311,001. The amount deposited was R433½ lakhs, the amount withdrawn R369⅗ lakhs, and the balance in favour of depositors at the close of the year was R588⅗ lakhs, as compared with R505 lakhs at the close of 1887-88, showing an increase of R83 lakhs. The interest amounted to nearly R20 lakhs as compared with R16¾ lakhs in the preceding year. Bombay stands at the head of the postal circles for the number of accounts which rose from 58,918 in 1887-88 to 70,022, but is now closely followed by Bengal with 69,400 accounts. The highest average balances at the credit of each depositor were in Bombay, Sind, and the Punjab, and the lowest in Madras and Bengal. It may be added that apart from public and regimental accounts, 63 per cent. of the entire number of accounts were for sums less than R100, and 29 per cent. for sums less than R5.

General results of the year.

Statement shewing the Post Office Savings Bank Transactions during 1888-89 compared with 1887-88.

Circles.	Number of Head Banks.	Number of Sub-Banks.	Number of Accounts. Opening Balance.	Opened during the year.	Closed during the year.	Balance.	Opening balance. R a. p.	Deposits. R a. p.	Interest. R a. p.	Total. R a. p.	Withdrawals. R a. p.	Balance. R a. p.	Average of depositors per Bank.	Average balance in each Bank. R	Average balance at credit of each depositor. R
Bombay	28	847	58,918	22,846	11,742	70,022	1,61,39,744 7 0	1 03,54,285 12 5	6,52,217 4 2	2,71,46,247 7 7	87,82,072 11 9	1,83,64,174 11 10	2,500·78	6,55,863·39	262·26
Bengal	43	1,060	57,842	26,799	15,241	69,400	79,68,198 10 1	77,67,580 14 10	3,18,655 8 10	1,60,54,435 1 9	63,94,668 13 4	96,59,766 4 5	1,613·95	2,24,645·72	139·18
Madras	33	836	39,426	16,556	9,576	46,406	51,55,052 14 0	46,68,502 15 5	1,97,221 5 1	1,00,20,777 2 6	42,15,378 5 8	58,05,398 12 10	1,406·24	1,75,921·18	125·10
North-Western Provinces.	40	656	24,919	12,552	9,566	27,905	43,93,823 0 5	42,35,555 13 3	1,72,788 14 9	88,02,167 12 5	35,50,281 7 4	52,51,886 5 1	697·62	1,31,297·15	188 20
Punjab	42	495	16,700	11,769	8,428	20,041	43,19,490 0 10	42,54,677 9 11	1,67,818 10 4	87,41,986 5 1	37,03,644 9 8	50,38,341 11 5	477·16	1,19,960·52	251·40
Sind	6	105	7,470	4,360	3,000	8,830	21,75,794 9 5	16,23,639 5 0	84,214 8 10	38,83,648 7 3	14,29,321 13 5	24,54,326 9 10	1,471·66	4,09,054·50	277·95
Behar	19	400	11,177	5,097	3,126	13,148	19,85,171 2 4	17,82,753 13 7	74,710 8 5	38,42,635 8 4	15,90,195 4 5	22,52,440 3 11	692	1,18 549·47	171·31
Central Provinces	28	348	9,987	4,848	3,467	11,368	19,22,339 11 6	16,42,965 15 8	74,866 0 4	36,40,171 11 6	14,06,214 10 10	22,33,957 0 8	406	79,784·17	196·[illegible]
Eastern Bengal	10	272	8,719	4,954	1,962	11,711	14,37,953 5 3	16,18,499 0 6	63,216 7 4	31,19,668 13 1	10,51,313 12 2	20,68,355 0 11	1,171·10	2,06,835·50	[illegible]6·61
Burma	33	97	7,834	11,001	7,622	11,213	14,35,602 12 10	23,34,710 3 1	50,746 0 0	38,21,058 15 11	20,23,101 10 9	17,97,957 5 2	339·78	54,483·54	160 34
Oudh	14	226	6,207	3,038	2,135	7,110	12,74,227 14 5	11,26,431 7 7	47,367 1 1	24,48,026 7 1	10,43,647 15 5	14,04,378 7 8	507 85	1,00,312·71	197·52
Assam	12	147	6,368	2,994	1,988	7,374	10,24,485 5 2	8,77,483 0 4	38,593 14 9	19,40,562 4 3	7,54,136 9 11	11,86,425 10 4	614·50	58,868 83	160·89
Central India	11	113	2,596	1,814	1,418	2,992	6,74,510 15 6	5,60,278 9 8	23,144 3 0	12,57,933 12 2	5,75,421 10 7	6,82,512 1 7	272	62,046·54	228 11
Rajputana	8	127	2,994	1,516	1,029	3,481	5,81,962 12 1	5,04,617 6 8	22,335 3 3	11,08,915 6 0	4,44,154 6 11	6,64,760 15 1	435·12	83,095·12	190·96
Total of 1888-89	327	5,729	261,157	130,144	80,300	(a) 311,001	5,04,88,357 8 10	4,33,51,981 15 11	19,87,895 10 2	9,58,28,235 2 11	3,69,63,553 14 2	(b) 5,88,64,681 4 9			
Total of 1887-88	328	5,638	219,010	115,695	73,548	261,157	4,25,19,344 15 9	3,76,98,844 8 7	16,73,503 10 1	8,18,91,693 2 5	3,14,03,335 9 7	5,04,88,357 8 10			
Increase in 1888-89	Decrease 1	91	42,147	14,449	6,752	49,844	79,69,012 9 1	56,53,137 7 4	314,392 0 1	1,39,36,542 0 6	55,60,218 4 7	83,76,323 11 11			
Percentage of increase or decrease.	·30	1·61	19·24	12·48	9·18	19·08	18·74	14·99	18·78	17·01	17·70	16·59			

(a) Excluding 25,755 dead accounts.

(b) Excluding balance of dead accounts.

34. The statement below shows the number of Savings Banks accounts held by Europeans and Eurasians in comparison with the number of accounts held by Natives of India. With the growing popularity of the Post Office banks it is inevitable that the proportion of accounts held by Europeans and Eurasians should become progressively smaller, and 88 per cent. of the total number of accounts are now on behalf of Natives of India. The greatest number of European and Eurasian accounts are still in the Bombay and Madras Circles:— Depositors, Europeans and Natives of India.

Circles.	Native Depositors, inclusive of accounts of Local Institutions.			European or Eurasian Depositors inclusive of accounts of Local Institutions.			Total.		
	Number of Accounts.	Balance of Deposits.	Amount of Interest.	Number of Accounts.	Balance of Deposits.	Amount of Interest.	Number of Accounts.	Balance of Deposits	Amount of Interest.
		R a. p.	R a. p.		R a. p.	R a. p.		R a. p.	R a. p.
Bombay . .	63,916	1,66,57,909 3 0	5,91,384 5 3	6,106	17,06,265 8 10	60,832 14 11	70,022	1,83,64,174 11 10	6,52,217 4 2
Bengal . .	65,037	88,58,179 13 7	2,97,326 11 3	4,363	8,01,586 6 10	21 328 13 7	69,400	96,59,766 4 5	3,18,655 [illegible] 10
Madras . .	38,934	44,68,628 0 8	1,50,892 5 0	7,472	13,36,770 12 2	46,329 0 1	46,406	58,05,398 12 10	1,97,221 [illegible] 1
North-Western Provinces .	23,514	42,49,391 11 1	1,38,532 14 10	4,391	10,02,494 10 0	34,255 15 11	27,905	52,51,886 5 1	1,72,788 14 9
Punjab . .	15,853	40,24,480 5 11	1,30,587 9 7	4,188	10,13,861 5 6	37,231 0 9	20,041	50,38,341 11 5	1,67,818 10 4
Sind . .	6,712	16,90,022 9 10	58,232 14 7	2,118	7,64,304 0 0	25,981 10 3	8,830	24,54,326 9 10	84,214 8 10
Behar . .	12,033	20,09,916 13 8	66,473 4 8	1,115	2,42,523 6 3	8,237 3 9	13,148	22,52,440 3 11	74,710 8 5
Central Provinces . .	9,588	17,46,807 6 0	56,596 15 4	1,780	4,87,149 10 8	18,269 1 0	11,368	22,33,957 0 8	74,866 0 4
Eastern Bengal	11,522	19,94,860 15 0	59 927 6 10	189	73,494 1 11	3,289 0 6	11,711	20,68,355 0 11	63,216 7 [illegible]
Burma . .	8,608	11,95,276 11 8	30,747 12 2	2,605	6,02,680 9 6	19,998 3 10	11,213	17,97,957 5 2	50,746 0 0
Oudh . .	5,956	11,26,740 3 0	37,566 3 0	1,154	2,77,638 4 8	9,800 14 1	7,110	14,04,378 7 8	47,367 1 1
Assam . .	6,937	10,71,725 5 11	34,762 13 3	437	1,14,700 4 5	3,831 1 6	7,374	11,86,425 10 4	38,593 14 9
Central India .	2,365	5,16,994 6 5	17,696 10 3	627	1,65,517 11 2	5,447 8 9	2,992	6,82,512 1 7	23,144 3 0
Rajputana .	2,721	4,71 098 6 4	15,622 13 3	760	1,93,662 8 9	6,712 6 0	3,481	6,64,760 15 1	22,335 3 3
Total .	273,696	5,00,82,032 0 1	16,86,350 11 3	37,305	87,82,649 4 8	3,01,544 14 11	311,001	5,88,64 681 4	19,87,895 10 2

35. The statement given below shows the depositors classified according to certain broad distinctions of occupation. The professional classes are still the great supporters of our banks, the number of accounts held by them at the end of the year being 136,899 out of a total number of 311,001. The highest increase in the year was under the head of industrial occupations, and there was an increase of nearly 1,000 in the number of accounts belonging to the agricultural classes, but the total number was only 3,859. Nothing, however, but very general conclusions can be safely founded on this return. Except under the head of professional classes, the figures vary much from year to Depositors according to occupation.

year and from circle to circle, while the heading Indefinite covers a third of the total number of depositors:—

Postal Circles.	Class I, Professional. A. Having fixed income.	Class I, Professional. B. Having variable income.	Class II, Domestic.	Class III, Commercial.	Class IV, Agricultural.	Class V, Industrial.	Class VI, Indefinite.	Total.
Bombay	23,820	4,766	5,077	4,113	510	2,114	29,622	70,022
Bengal	21,802	8,476	4,685	2,582	961	3,510	27,384	69,400
Madras	16,772	3,661	5,403	2,930	1,143	1,597	14,900	46,406
North-Western Provinces	10,563	2,716	4,708	857	363	585	8,113	27,905
Punjab	8,767	1,686	2,493	651	133	443	5,868	20,041
Behar	5,520	1,108	930	286	259	100	4,945	13,148
Eastern Bengal	3,603	2,009	708	243	149	389	4,610	11,711
Central Provinces	5,483	451	1,281	380	81	156	3,536	11,368
Burma	2,598	401	5,923	432	58	505	1,296	11,213
Sind	3,177	403	1,829	216	13	326	2,866	8,830
Assam	2,547	406	1,686	163	86	160	2,326	7,374
Oudh	2,868	521	1,421	181	81	243	1,795	7,110
Rajputana	1,495	122	467	129	9	241	1,018	3,481
Central India	940	218	675	77	13	164	905	2,992
Total of 1888-89	109,955	26,944	37,286	13,240	3,859	10,533	109,184	311,001
Total of 1887-88	96,481	21,127	30,550	10,188	2,895	6,149	93,767	261,157
Increase in 1888-89	13,474	5,817	6,736	3,052	964	4,384	15,417	49,844
Percentage of Increase	13·96	27·53	22·04	29·95	33·29	71·29	16·44	19·08

Investment in Government securities.

36. The power of purchasing Government securities through the Post Office is now limited to *bonâ fide* depositors in the Post Office Savings Banks, and this rule, introduced in 1886, led last year to a falling-off in the number of investments as compared with the results of 1886-87. During the year now under report there has been an increase on last year's figures. The total sum invested was R3,55,000 as compared with R3,33,300 in 1887-88, and the balance in the hands of the Comptroller General at the end of the year was R4,04,500, as compared with a balance of R4,06,700 at the end of the preceding year. The total number of transactions was 504, of which 481 were purchases, and 23 were sales, of Government papers; and the whole of these, with the exception of 35 cases, related to sums not exceeding R1,000.

Section VII.—Insurance and Value-payable System.

Insurance business.

37. The progress of the insurance business of the Post Office since it was first undertaken is shown in the marginal statement. The number and value both of insured letters and of insured parcels increased during the year notwithstanding the competition of the money order and value-payable systems. The largest income from insurance business, on the whole, was realised in the Bombay Circle where 45,770 letters and parcels of an aggregate value of R2,33,63,292 were insured;

Year.	Value insured. Letters.	Value insured. Parcels.	Value insured. Total.	Insurance fees.
	R	R	R	R
1877-78, last quarter, being the commencement of the system	6,66,320	18,60,191	25,26,511	13,230
1878-79	89,71,775	2,81,21,219	3,70,92,094	1,23,556
1879-80	1,63,35,058	5,34,34,161	6,97,69,219	1,97,790
1880-81	1,57,33,428	6,30,26,524	7,87,59,952	2,01,046
1881-82	1,79,69,808	5,85,53,413	7,65,23,221	1,90,980
1882-83	2,30,67,342	5,95,70,924	8,26,38,266	1,99,841
1883-84	2,21,16,868	6,04,08,142	8,25,25,010	2,06,839
1884-85	2,30,06,964	5,52,14,744	7,82,21,708	1,93,579
1885-86	2,21,78,613	4,75,99,870	6,97,78,483	1,69,945
1886-87	2,35,74,205	5,20,06,770	7,61,80,975	1,80,274
1887-88	2,43,93,295	5,29,89,932	7,73,83,227	1,83,494
1888-89	2,52,60,326	5,39,54,694	7,92,15,020	1,99,928
Percentage of increase as compared with 1887-88	3·55	1·82	2·37	8·96

NOTE.—The average value of insurance effected on each article was R330¼ in the case of letters, and R356 in the case of parcels.

but the number of transactions was largest in Madras where 50,170 letters and parcels of the aggregate value of R1,68,94,911 were insured. In Bombay the greater part of the insurance work of the year was in connection with parcels, of which 37,461 were insured as compared with 8,309 letters, while in Madras the number of letters, 23,821, was nearly as large as the number of parcels, 26,349. Bengal stands second on the list with 18,139 letters and 20,938 parcels, and 41 per cent. of these letters and 71 per cent. of the parcels were insured at the post offices of Calcutta. In Burma the value of insured parcels fell off during the year by nearly 13 lakhs, which was due to the action of the Local Government in putting a stop to the improper transmission of rubies through the post with a view to evade duty.

Claims for compensation.

38. There were 29 claims for compensation made during the year as compared with 28 in 1887-88 and 43 in 1886-87; and in 23 cases the liability of the department was admitted. In 15 of these 23 cases the loss occurred through fraud or neglect on the part of servants of the Post Office; in one case an insured parcel of small value was lost with other mails owing to the foundering of a mail boat between Barisal and Bhola in Bengal; and the remaining seven cases were due to mail robberies in British territory which will be dealt with further on. A summary of the year's results in comparison with those of the previous year is given in the margin, from which it will be seen that the amount actually paid as compensation was R10,796-7 as compared with R20,285-2-4, the amount similarly paid in 1887-88. The insurance fees realized during the year amounted to R1,99,928, or nearly two lakhs, and the compensation, therefore, came to 5·40 per cent. of this sum. In six cases the liability of the Post Office was denied. In two of these it was found that the articles said to have been abstracted were never really enclosed, and in two others property had been removed by dishonest agents before the parcels were posted. The other two cases were deliberate attempts to defraud the department, one of which was a very serious one. A tahsildar in the Madras Presidency posted a parcel declared to contain diamonds and rubies of the value of R65,000. The parcel was refused by the person to whom it was addressed, who was a brother of the sender, on the ground that he had not been advised of the despatch to his address of such a valuable article. It was therefore returned to the sender who declined to take delivery, because he alleged that one of the seals had been defaced. The parcel was then opened in his presence at the post office at which it was originally posted, and was found to contain only copper coins. The sender claimed the value for which he had originally insured the parcel, but the results of a very careful enquiry showed that the case had been a deliberate attempt to defraud the Post Office, and the tahsildar was subsequently dismissed by the Madras Government. He has since then instituted a suit to recover the declared value of the parcel which will be defended.

Loss under the insurance system.	1887-88.			1888-89.		
	R	a.	p.	R	a.	p.
Loss by accident or by departmental neglect or fraud	14,002	10	0	11,974	7	0
Losses by highway robbery in British territory	...			4,244	4	0
Losses by highway robbery in Native States	11,221	0	0	...		
	25,223	10		16,218	11	0
Value of property recovered	4,938	7	8	5,422	4	0
Claims not preferred or not entertained	20,285	2	4	10,796	7	0
	...			...		
TOTAL	20,285	2	4	10,796	7	0

Value-payable business.

39. The development of the value-payable business since the introduction of the system in 1878-79 is shown in the marginal table, and it will be seen that the characteristic progress of this branch of Post Office work has been well maintained during the year under report. The number of articles of all classes sent through the post as value-payable rose to nearly ten lakhs, an increase of nearly 29 per cent. over the results of last year, while the commission amounted to more than two lakhs showing an increase of 35⅓ per cent. over the realizations of the preceding year. Nearly half the business of the year was transacted in the Bengal Circle, which, so far as the value-payable system is concerned, practically means Calcutta. Out of the 999,731 articles sent as value-payable, 481,742 originated in the Bengal Circle, and out of this total, 466,909 were posted in the Calcutta General Post Office and its sub-offices. The total amount declared for realization on the entire number of articles posted under this system was 92½ lakhs, and a sum of 45½ lakhs was paid to the tradesmen of Calcutta.

Value-payable system.	Number of articles sent under the value-payable system.	Value declared for realization.	Commission.
Year.		*R*	*R*
1877-78 (from the commencement of the system in December 1877)—4 months.	413	6,721	195
1878—79	7,408	1,32,109	3,942
1879—80	25,589	3,49,857	11,498
1880—81	49,389	5,76,574	13,413
1881—82	99,416	10,80,543	19,838
1882—83	174,301	16,86,098	32,568
1883-84	287,377	28,08,873	53,450
1884—85	338,930	34,35,045	65,571
1885—86	436,115	45,32,803	85,530
1886—87	596,296	58,78,016	1,17,247
1887—88	775,928	76,02,734	1,50,708
1888-89	999,731	92,67,984	2,04,015
Increase per cent. in 1888-89	28·84	21·90	35·37

Details regarding value-payable business.

40. In the statement in the margin details are given regarding the different classes of value-payable business. The increase in the total number of articles sent under the value-payable system was chiefly due to the increase in the number of unregistered packets which rose from 311,120 in 1887-88 to 464,796 during the year under report—an increase of 49 per cent. There was also a material increase in the number of value-payable parcels. The number, however, of registered letters and registered packets is gradually decreasing. There has been no great variation in the average value of each class of article, though with a decrease in numbers there is an increase in the value of the letters and registered packets; but the average value calculated on the whole business of the year in all classes is only R9-4-4. It was mentioned last year that an abuse of the value-payable system had grown up in connection with unregistered book-packets which were posted in large numbers to persons who had not ordered them. This abuse not only caused annoyance and loss to the public, but tended to discredit the whole system, and special measures were taken during the year under report to put a stop to it. It was decided, with the approval of Government, that the money order commission on unregistered packets should be paid in advance by the sender, and should not be refunded if the packet was refused, and also that all value-payable articles should be accompanied by a certificate that they were sent in execution of a *bonâ fide* order.

	Number.	Value.	Commission.	Average value of each article.	Average commission on each article
		R	*R*	*R a. p.*	*Annas.*
Value-payable parcels and Railway receipts	426,705	50,02,533	96,256	11 11 7	4
Value-payable registered letters and registered packets	108,230	24,21,246	38,915	22 5 11	6
Value-payable unregistered packets	464,796	18,44,205	68,844	3 15 6	2
TOTAL	999,731	92,67,984	2,04,015	9 4 4	3

This latter safeguard was introduced at the suggestion of the Committee of the Trades Association, Calcutta, who were specially consulted on account of the great importance of the value-payable system to Calcutta, and special thanks are due to that body for their assistance in dealing with a question that was not without difficulties. The new procedure came into force on the close of the year under report, and its results will have to be dealt with hereafter.

Section VIII.—Miscellaneous.

Post Office Security Fund.

41. The usual statements to show the position of what are known as the old and new security funds of the Post Office are given below. The new fund was created in 1883, and has now a balance of R2,75,617. The annual subscriptions from Post Office servants have been credited to this fund since its formation, but such charges as have to be met by the Security Fund are decreed entirely against the Old Fund: the balance at credit of that fund was R2,16,913 in 1883 and has now been reduced to R81,045:—

Old Fund.

Receipts.	R	Charges.	R
Balance of 1887-88	1,00,073	Sums decreed against the fund . . .	16,541
		Payments on account of returnable refunds to subscribers	1,333
		Rewards to persons who gave information leading to important results in Post Office robbery cases	132
		Cost of establishment	1,022
		Total .	19,028
		Balance at credit .	81,045
	1,00,073		1,00,073

New Fund.

Receipts.	Amount of Subscription. First half-year.	Second half-year.	Total.	Charges.	Amount.
	R	R	R		R
Balance of 1887-88	...	...	2,06,860	Refund on account of excess realization	227
Interest on above at 4 per cent. from April 1888 to March 1889 . .	...	...	8,274	Advance for stock notes . .	125
Imperial	18,614	18,640			
District	2,196	2,272			
Total .	20,810	20,912	41,722	Total .	352
				Closing balance .	2,75,617
Advance for stock notes . .	...	...	19,113		
			2,75,969		2,75,969

Complaints by the public.

42. The number of complaints made by the public to the heads of the various postal circles during the year was 6,961, as compared with 8,095 last year. The decrease must be attributed, in some measure, to the exclusion from the returns of nominal complaints which prove to be merely enquiries, though this change in classification was also in force last year; but it should also be mentioned that a marked falling-off in complaints in Burma was due to the fact that there was much less cause for complaint owing to the improved administration of the Post Office in that circle. Apart from the complaints referred to in this paragraph, there are, of course, numerous petty complaints as regards delay in delivery, the missending of letters, and so on, made direct to postmasters and Post Office superintendents, but it may be taken as certain that the complaints which reach the heads of postal circles include the serious complaints of the year of all kinds. That the complaints on the whole should be so few is remarkable, when it is remembered how largely the use of the Post Office enters into the daily life of most classes of the community, and what a mass of small business transactions in the aggregate a year's report comprises. But it cannot be repeated too often that the Post Office derives the greatest assistance from complaints if only facts can be given, and during the year under report, as in former years, cases of systematic fraud on the part of servants of the Department, of neglect of duty and even of defective procedure have been brought to light by complaints. The Department is necessarily one of routine, and enquiries are apt at times to lose themselves, but the importance of making them an effectual means of fixing responsibility, so far as this can be done, is being constantly insisted on. While, however, there is a full recognition on the part of the Post Office of the advantages to be derived from well-founded complaints, it has also to be said that reckless and ill-founded complaints show no tendency to diminish. The following extract from the report of the Post Master General, Madras, brings together a number of characteristic instances of the difficulties to be faced in making enquiries which occurred in that circle during the year:—

"No. 5 in the appendix was a case in which a student of the Madras Christian College, named Rama Row, succeeded in obtaining fraudulent possession of a registered letter containing two Government Currency notes of the value of R100 each, which was addressed to one Bheema Row, another student of that college. Bheema Row had informed Rama Row and other fellow students that he was expecting this remittance, and it so happened that when the registered letter arrived many of the students of the college had dispersed owing to a disturbance that had taken place. Rama Row, however, was still in his place, and he told the postman who came to deliver the letter at the college that Bheema Row was living at a certain house within the delivery of another post office in the town. This was really his (Rama Row's) own address, and when the registered letter was brought there for delivery, he personated Bheema Row and obtained possession of it. He was traced to a remote station in North Mysore where he was identified by the postman who had delivered the letter to him. He was arrested and brought to Madras, tried at the High Court Sessions, found guilty, and sentenced to eighteen months' rigorous imprisonment.

"Case No. 13 in the list was a reckless charge brought by a newspaper against the Hyderabad post office in June 1888. It was stated that certain original documents of great importance in connection with the "Deccan Mining" case had been sent in a registered letter to the address of H. H. the Nizam's Minister; and it was asserted that the letter itself had been delivered, but that the enclosures had been abstracted therefrom by "some scoundrel" in the Hyderabad post office. On inquiry it was found that the letter had been duly delivered in good condition in the Minister's office, and that the acknowledgment had been returned and delivered to the sender. The entire letter had disappeared after delivery. This case illustrates the inclination that is so often observed to throw the responsibility for all losses on the Post Office.

"No 36 was an absurd case, in which it was alleged that Government currency notes to the value of R9,920 had been abstracted from an ordinary parcel posted at Proddatur in the Cuddapah District and delivered in Bombay. The sender was an agent of the firm to whom the parcel was addressed, and his object was to cheat his employers; but it is not likely that they have accepted his ridiculous story, as the parcel was delivered in perfect condition.

"In case No. 55 it was alleged that two currency notes had been abstracted from a registered letter posted at Mangalore for delivery at Bhavani in the Coimbatore District. The letter was delivered in perfect condition, but on being opened was found to contain only a piece of blotting paper, and as this bore the impression of the date stamp of the office of posting, it was clear that it was in the cover when the letter was presented for registration. The conclusion therefore arrived at, in which the sender himself concurred, was that the original letter containing the currency notes had been stolen by the servant to whom it was given to be posted, he having substituted a new letter entirely—the one which actually passed through the post office."

Complaints regarding special classes of articles.

43. The statement below shows the number of complaints received during the year regarding ordinary and insured parcels, registered and insured letters and value-payable articles of all kinds, or in other words the classes of mails which are carried by the Post Office under special safe-guards. There were 213 complaints as compared with 264 in 1887-88 regarding registered letters and ordinary parcels, in about half of which enquiry showed that no blame attached to the Post Office. The number of cases regarding insured articles was not large, and it has already been shown that some of them were deliberate attempts at fraud, and it may be fairly claimed that the complaints regarding value-payable articles are exceedingly few, regard being had to the enormous mass of transactions under that head :—

	1888-89.			TOTAL.	
	Registered letters and ordinary parcels.	Insured letters and insured parcels.	Value-payable parcel and value-payable registered articles.	1888-89.	1887-88.
I.—Cases in which enquiry showed either that no loss occurred, or that the loss had not occurred through the fault of postal officials	105	13	17	135	167
II.—Cases in which the postal establishment was proved to be in fault, or in which there was strong ground for believing it to be so . .	66	17	9	92	112
III.—Cases in which no definite conclusion was arrived at	42	1	2	45	58
TOTAL .	213	31	28	272	337

Offences by servants of the Post Office.

44. The offences punishable by law which were committed by servants of the Post Office during the year are shown, according to postal circles, in Appendix VIII, and a summary of the results is given in the margin. The total number of offences was 233 as compared with 242 in 1887-88, and the largest number which occurred in any one circle was 34 in the North-Western Provinces. Nearly a third

	1887-88.	1888-89.
Number of legal convictions . . .	150	166
Number of cases punished departmentally	92	67
TOTAL .	242	233

of the entire number, or 75 in all, related to the money order business of the Department. The money which passed through the Post Office during the year on account of this business was 13 crores of rupees, as stated in paragraph 22 of this report, and the total loss after deducting recoveries amounted to ₹7,379-13-8. Of this sum, ₹5,925-14-1 were charged against the Post Office Security Fund, and ₹1,453-15-7 were still unadjusted at the end of the year. In 36 of these cases, postmen and village postmen misappropriated money, which had been entrusted to them for the payment of money orders, amounting in all to ₹3,758-2-0. In this respect the delivery staff of the North-Western Provinces and Bengal shows worst, while in the Punjab, as last year, there was only one case of misappropriation by a postman. In 19 cases money was taken by branch postmasters, who were not regular servants of the Department, and in the remaining 20 cases clerks and postmasters of small offices were in fault. There were 13 instances of fraud in connection with the Savings Banks business involving a total loss of ₹4,908-5-8, of which ₹1,344-8-0 was recovered and ₹2,414 decreed againt the guarantee fund, while a sum of ₹1,149-13-8 was pending adjustment at the end of the year. Of the Savings Banks misappropriations, seven were committed by branch postmasters, two of whom were not regular servants of the Department, and seven occurred at sub-offices and head offices. In the first seven cases the amounts embezzled were small, but there were two serious cases in Burma, two in Madras, one in Bengal, and one in the North-Western Provinces. At Meppady in Madras and at Magwe in Burma the postmasters committed suicide when their dishonesty was discovered, and in one other case an official died before a prosecution was entered upon. Apart from the cases in connection with money orders and Savings Banks, the offences generally were of a petty character.

Highway robberies of the mail.

45. There were 40 highway robberies of the mail during the year as compared with 23 in 1887-88, and the marginal abstract shows that every postal circle, without exception, furnished its quota. Of the total number, only 12 occurred in Native States or foreign territory, and the great increase was entirely in British territory. In Burma, only 5 robberies took place as compared with 10 last year, but Madras, Central India, and Oudh, in none of which was there a single mail robbery during 1887-88, account for 15 cases, and in the North-Western Provinces the number has risen from 1 to 6. No general explanation of this epidemic of mail robberies can be given. In Madras, mail-carriers were implicated in three instances, and there the knowledge that there was either money or articles of value in the mails no doubt led to the commission of the robbery, but in many cases there was nothing to tempt robbers in the mails and all the mail bags were not even opened in several of the robberies. In 14 cases the entire mails, in 15 the greater part of the mails, and in two others a small portion of the mails were recovered. It was only found possible to institute prosecutions in 17 cases and in 9 of these convictions were obtained. The

	1887-88.			1888-89.		
	Number of Highway Robberies.			Number of Highway Robberies.		
	British Territory.	Foreign Territory	Total.	British Territory.	Foreign Territory.	Total.
Bengal	1	...	1	1	...	1
Madras	...	...	...	6	..	6
Bombay	1	4	5	3	3	6
N.-W. Provinces	1	...	1	6	...	6
Punjab	...	1	1	2	...	2
Oudh	...	...	...	3	...	3
Central Provinces	1	...	1	...	1	1
Central India	...	...	...	...	6	6
Burma	10	...	10	5	...	5
Rajputana	...	3	3	1	2	3
Sind	1	...	1	1	...	1
Total	15	8	23	28	12	40

statement below shows the district or Native State in which each of the mail robberies occurred :—

	British Territory.			Foreign Territory.		
	Name of District.	Number of robberies.	Number of attempts.	Name of Native State.	Number of robberies.	Number of attempts.
Bengal	Bankura	1	...	...	...	...
		1	...		...	...
Madras	Malabar	1	...	...	...	...
	Kurnool	2	...	...	...	...
	Madura	1	...	...	...	...
	Cuddapah	1	...	...	...	...
	Nellore	1	...	...	...	...
		6	...		...	...
Bombay	Kanara	1	...	Gondal	1	...
	Ahmednagar	2	...	Savanur	1	...
				Baroda	1	...
		3	...		3	...
North-Western Provinces	Aligurh	1	...	...	...	...
	Etah	1	...	...	...	...
	Agra	1	...	...	...	...
	Lalitpur	1	...	...	...	...
	Mainpuri	1	...	...	...	...
	Budaon	1	...	...	...	...
		6	...		...	...
Punjab	Gurgaon	1	...	...	...	...
	Rohtak	1	...	...	...	...
		2	...		...	...
Oudh	Sultanpur	1	...	...	...	...
	Unao	1	...	...	...	...
	Partabgarh	1	...	...	...	...
		3	...		...	...
Central Provinces	...	...	...	Hyderabad	1	...
		...	...			
Central India	...	...	...	Nagar and Gwalior	1	...
	...	...	...	Bhorasa	1	...
	...	...	...	Gwalior	2	...
	...	...	...	Rajgarh	1	...
	...	...	...	Rewa	1	...
		...	...		6	...
Burma	Yemethin	...	1	...	...	...
	Mandalay	1	...	...	...	...
	Shan States	2	...	...	...	...
	Pokokku	1	...	...	...	...
	Thayetmyo	1	...	...	...	...
		5	1		...	...
Rajputana	Ajmere	1	...	Meywar	1	...
				Jeypore	1	...
					2	...
Sind	Karachi	1	...	...	...	...
					...	...
	Total	28	1		12	...

Character of Mail robberies during year.

46. There was no serious loss of mails such as occurred in the previous year, when a mail tonga was fired upon on the highway between Wadhwan and Rajkot in Kathiawar, and insured parcels of the value of ₹11,221 carried away. There were, however, a number of cases in which the mail robberies had been deliberately planned beforehand, and in eight instances various sums of money ranging from ₹100 to ₹515 were lost, though the greater part of this was recovered in three of the cases. The mail cart was stopped on the road be

tween Agar and Ujjain in Central India in November 1888 by a gang of robbers who had fastened a rope across the road, but fortunately there was nothing of any value in the mails. A similar case in almost every respect occurred in February 1889 on the road between Rewah and Sutna, and on this occasion also there was nothing of value in the mails, but the passengers in the mail tonga were robbed of R900. In the case which is shown in the statement at the end of the preceding paragraph as having occurred in the Baroda Native State, the mail runner was found dead in a hollow by the side of the road with a blood-stained spike, with which he had been murdered, beside him. His mail bag was missing and was never recovered, and no trace was found of the murderers. In the Bhorasa case in Gwalior Territory a mail runner and the armed foot man who accompanied him were both wounded, and the latter died from the effects of his wounds. In another case which occurred on the borders of the Gwalior State the runner and guard were also wounded, but neither of them fatally. On the other hand, some of the mail robberies during the year seem to have been quite unpremeditated. On two occasions runners carrying mails for and from Fort Stedman in the Shan States, Burma, met dacoits who opened the mail wallet, but carried nothing away, and the same thing happened in the case in the Kanara District of the Bombay Presidency. Among other cases it may be mentioned that the mail cart was stopped and robbed on the road between the Karachi Cantonment and the head post office, and that a trolly carrying mails was stopped at Gyobinthu in Burma by dacoits who, however, were put to flight by the appearance of a train before they had time to break open the mail bags. In the face of armed dacoits it cannot be expected that mail-carriers should show fight, but, on the whole, they behaved exceedingly well in defending their mails. As already stated, one was killed under circumstances that are not fully known, and 26 were wounded or maltreated.

Casualties of the year.

47. Apart from the robberies of the mail, the year was remarkable for several acts of violence, and for a number of accidents by fire and water. On the 1st April 1888 the Branch Postmaster of Ghoraghat in the Dinajpur District, Bengal, was murdered by robbers who had broken into his office. The cash balance, however, was kept at the police outpost in the village, and the robbers only succeeded in carrying away a small box containing postage stamps and cash of the value of R18, which they afterwards dropped unopened on being accidentally disturbed. Unfortunately, no trace of the murderers has been found. On the night of the 27th February 1889 the Postmaster of Minhla, in the Thayetmyo District, Burma, was murdered and a sum of R427-1-2 was stolen from his office He was discovered with his throat cut on the following morning, and although there were strong suspicions against some of his servants, the police were unable to bring home the offence to any one. On the 8th July 1888 a boat of the Irrawaddy Flotilla Company was capsized at Yenungyaung in the Magwe District while in the act of landing mails. The sorter in charge of the mails escaped, but three passengers were drowned, and two mail bags lost. On the 22nd August 1888 a mail boat carrying the mails from Barisal to Bhola in the Backerganj District, Bengal, went down on the Ilsa River. Seven persons lost their lives and none of the mails were saved. On the 11th June 1888 six mail-carriers were swept away by a flood while crossing a stream between Pyingaung and Kyatsakan in Burma. Two were drowned at the time, and two others died from the injuries which they received. Out of 28 mail bags only five were recovered, and one of these was picked up a month after the occurrence on the banks of the river about a hundred miles below the scene of the accident. On the 10th August 1888 a packer of the General Post Office, Calcutta, who had taken the parcel mails for Cuttack on board a steamer in the Hooghly, lost his life by the capsizing of the boat in which he was returning. On the

11th December 1888 the Irrawaddy Flotilla Company's express steamer "*Yoma*" caught fire while carrying the English mails from Mandalay to Prome, and was burnt to the water's edge, though the passengers and the greater part of the mails were saved. On the 8th April 1888 the village of Myohoung in the Akyab District was attacked and burnt by dacoits, and the Post Office records, cash and stamps which were kept at the police station were destroyed. On the same day the town of Kyaukse in the district of that name accidentally caught fire, and the post office with all other Government buildings was consumed On the 2nd May 1888 the town of Myinmu in the Sagaing district was also attacked by dacoits who burnt down the post office. In addition to these no fewer than seven post offices in different parts of India were burnt down during the year, and one was blown down in a storm in the Pubna District. It may be added that two postmasters in Madras, one postmaster in Burma, and one postman in Bengal committed suicide on being detected in misappropriations of Government money.

Post Office Staff.

48. The establishment of the Post Office of all grades is shown according to postal circles in Appendix IX, and an abstract of this appendix, with the omission of heads of circles, is given in the margin. The total numerical strength of the Post Office has increased by 643 during the year, and now stands at 41,334. The main changes of the year occurred under the head of postmen and village postmen, and have been already explained, in paragraph 6 of this report, as due to a new classification.

Postal Officials.	1887-88	1888-89.
Superintendents and Inspectors of Post Offices	380	399
Postmasters, Deputy and Sub-Postmasters, including Branch Postmasters	4,915	4,858
Extraneous Agencies, such as Schoolmasters, &c.	2,376	2,739
Clerks	5,603	5,879
Postmen and other servants	9,851	11,218
Road Establishment	12,171	12,203
Village Postmen	4,[illegible]25	3,297
Signallers, Clerks and other servants employed in Combined Offices	670	741
TOTAL	40,691	41,334

Cost of printing done by private presses.

49. The charges incurred during the year on account of printing work done for the Post Office by private presses amounted to ₹72,954, as compared with ₹79,703 in 1887-88, and ₹53,797 in the preceding year. There was an increase of some ₹3,000 in the charges incurred in Bengal, but the Railway Mail Service is the only circle which has any large dealings with private presses, and the reduction in the total charges of the year is due to the decrease in Railway Mail Service expenditure on printing. Last year, as explained in the report, there were special reasons for an unusual expenditure by that circle.

Section IX.—Non-Postal Branches of the Post Office.

Telegraph work of the Post Office.

50. During the year under review, 77 new Telegraph offices were opened under the management of postmasters, and 11 offices which had previously been combined Post and Telegraph offices were closed. There was, therefore, an increase of 66 in the total number of combined offices, of which only 14 were at places where there had previously been separate Telegraph offices, so that the actual gain to the public was 52 new offices. The greatest progress in this respect was made in the Madras circle, where 20 new offices were opened, while 12 were opened in the North-West Provinces, 9 in Bombay and 7 in Bengal. In Burma 17 new offices are shown as newly opened during the year, but 15 of these were transfers of an office from one place to another. The total number of Government telegraph offices of all descriptions at the end of the year was 797, and out of this total 552 were combined offices. During the year, 137 servants of the Post Office qualified as telegraph signallers, and 85 were still

under training at the end of the year. In connection with the combination of Post and Telegraph offices, it may be mentioned that at five offices in Burma, at Goona in Central India, at Silghat in Assam, and at Guadar in the Persian Gulf, the Post Office work is done by a Telegraph Master.

Telegraph traffic at Combined Offices.

51. The statement given below shows the traffic statistics of the year according to postal circles. The total number of messages shows an increase of nearly 18 per cent., and the total revenue an increase of 9 per cent. over the figures of the previous year, while the total realizations exceeded the expenditure by ₹5,30,435. By far the largest amount of traffic was obtained in the Madras circle, which has a marked superiority in the number of combined offices. The Bengal circle stands second as regards the number of offices, but the revenue realized was less than in the Punjab, the North-West Provinces, and Bombay.

Names of Circles.	Number of combined offices.	Total cost of Postal Establishment debitable to the Telegraph Department for working combined offices during the year.			Number of Messages			Revenue realised during the year on sent messages (Inland and Foreign).			Remarks.
					Sent (Inland and Foreign).	Received.	Transit.				
		R	a.	p.				R	a.	p.	
1. Madras	102	32,939	8	3	157,655	155,645	25,841	1,61,278	8	0	Note.—At the close of the year there were 193 combined offices authorised to accept foreign messages as compared with 168 offices at the end of 1887-88.
2. Bengal	80	17,162	3	0	66,308	62,966	24,945	73,197	9	0	
3. North-Western Provinces	76	26,204	14	4	80,503	96,487	35,137	82,552	0	6	
4. Punjab	72	23,762	0	2	89 908	93,208	22,141	93,980	8	0	
5. Bombay	55	24,669	9	10	70,668	84,754	9,608	76,505	10	3	
6. Burma	36	18,500	6	3	37,545	36,847	3,822	52,722	8	9	
7. Behar	35	11,400	8	7	27,041	35,177	30,572	31,268	6	6	
8. Assam	34	11,837	0	0	26,038	28,107	5,634	27,083	5	9	
9. Central Provinces	25	10,378	12	2	39,280	42,892	1,738	43,106	1	3	
10. Central India	13	5,832	0	0	19,586	24,315	14,595	22,229	8	9	
11. Sind and Baluchistan	9	6,786	1	0	33,838	14,165	330	34,174	15	9	
12. Oudh	6	1,318	9	6	3,868	5,180	...	4,182	14	0	
13. Eastern Bengal	5	1,606	6	5	7,054	5,122	...	7,950	11	6	
14. Rajputana	4	1,674	0	0	15,661	15,580	...	14,274	0	6	
Total for 1888-89	552	1,94,071	15	6	674,953	700,445	174,363	7,24,506	12	6	
Total for 1887-88	486	1 76,294	12	0	572,512	596,622	200,273	6,63,708	4	3	
Increase (+) or Decrease (—)	+66	+17,777	3	6	+1,02,441	+1,03,823	—25,910	+60,798	8	3	
Percentage of Increase (+) or Decrease (—)	+13·58	+10·08			+17·89	+17·40	—12·93	+9·16			

Telegraph Receiving Offices.

52. In addition to the work done by combined Post and Telegraph offices, the Post Office also renders assistance to the Telegraph Department by booking at all other post offices (except some branch offices) any telegrams that may be tendered by the public and sending them by post to the nearest Telegraph office for onward transmission by wire. During the year under report the number of receiving offices at which telegrams were booked was nearly the same as in the previous year, being 1,659 compared with 1,670, but the number of messages rose from 32,819 in 1887-88 to 36,540, and the revenue derived from this source for the Telegraph Department increased from ₹30,698-2 to ₹31,535-2.

Post Office carrying agency and passenger service.

53. The only other Non-postal branch of Post Office work is the Government carrying agency and passenger service between Umballa and Simla in connection with the conveyance of the mails on that line. There are also branch lines of the carrying agency to the hill stations of Kasauli, Dagshai, Solon, and Subathu. There was nothing special to call for any remark in the year's results, and the service between Umballa and Kalka will shortly have to be closed with the opening of the new railway from Delhi to the latter place.

Section X—Financial Results.

54. The receipts and charges of the year according to the regular Accounts of the Post Office are given in detail in Appendix X under two main heads, Postal Service Proper and Non-Postal Branches, and a summary of the results is shown in the statement below. Under the head of Postal Service Proper the receipts of the year were 644,532 in excess of the receipts in 1887-88; there was an increase of R1,98,753 in the amount of commission and of postage realized in cash; there was an increase of R3,02,539 in the revenue derived from the sale of ordinary postage stamps, and of R87,691 in the revenue from Service Postage Stamps. On the other hand the total charges of the year were only R23,752 in excess of the charges in 1887-1888, and the net revenue was R6,44,532 in excess of the net revenue realized in that year. The Non-Postal Branches of the Post Office are now limited to the Bullock Train and Passenger Service between Umballa and Simla, and in the accounts the deficit on the latter service is shown as a charge for conveyance of mails under the head of Mail Cart Charges, while against the Passenger Service the charges are shown as equal to the receipts. Receipts and expenditure according to Departmental Accounts.

The amount of the subsidies paid by the Post Office for steamer services in Indian waters, including the service with the Persian Gulf and between Basra and Baghdad, is also shown as a charge under the head of Non-Postal Branches, but these subsidies are paid on political, military and general considerations as well as on postal grounds, though they are debited entirely to the Post Office. So far as the departmental accounts go, the results of the year are on the whole satisfactory. There was a net revenue of 17 lakhs as compared with a net revenue of 11 lakhs only in the preceding year.

	Receipts.		Charges.	
	1887-88.	1888-89.	1887-88.	1888-89.
	R	R	R	R
1. Postal Service Proper . .	1,17,77,315	1,24,21,847	1,00,32,764	1,00,56,516
2. Non-Postal Branches—				
(a) Bullock Train . .	1,04,861	1,06,808	1,52,872	1,52,809
(b) Passenger Service .	1,99,900	2,14,959	1,99 900	2,14,959
(c) Mail Subsidies . .	...	...	5,80,406	6,07,640
(d) Contributions from Native States.	11,220	11,215	...	...
Total .	1,20,93,296	1,27,54,829	1,09,65,942	1,10,31,924

55. Appendix XI is a comparative abstract of the receipts and charges of the year, and in addition to the figures under the two heads of Postal Service Proper and Non-Postal Service, the details of which are given in Appendix X, includes under a third head the receipts and charges given in the margin, which form a credit or debit to the Post Office in the Finance and Revenue Accounts. The total receipts for the year under all three heads amounted Financial position of Post Office.

Revenue, 1888-89.	R	Charges, 1888-89.	R
District post collections, including zemindary dâk receipts in Bengal . .	60,570	District post establishment, including zemindary dâks in Bengal .	11,44,970
		Stores from England . . .	4,76,460
		Payments under postal arrangements with Lords of the Treasury	3,75,000
Total .	60,570	Exchange on charges in England .	3,96,170
		Total .	23,92,600

to R1,28,15,399, and the total charges to R1,34,24,524. The deficit, therefore, as shown in the year's accounts, was R6,09,125 or six lakhs as compared with a deficit of 16 lakhs in 1887-88, and a deficit of 19½ lakhs in 1886-87. But the whole charges for District Post Establishments are debited to the Post Office under head III in Appendix XI, while the District Post income, with the exception of the zemindari post receipts in Bengal, is not credited as revenue, because it is derived from provincial rates, and is therefore shown under that head in the Finance and Revenue Accounts. As, however, the receipts necessarily cover the charges, the District post transactions may properly be excluded on both sides; and if this is done, the nominal deficit will be converted into a surplus of 4¾ lakhs. This surplus will be increased to nearly 8 lakhs if credit be taken for an agency charge on the Savings Bank work transacted on behalf of Government by the Post Office at the actual rates, as shown in the margin, allowed by Government to the Presidency Banks.

	R	a.
¼ per cent. on a balance of R5,04,88,357	1,89,331	5
A charge of 8 annas on each of 2,61,157 active accounts	1,30,578	8
TOTAL	3,19,909	13

The results of the year, therefore, show that the Post Office is now working at a profit without any reference to the service which it performs for Government by carrying official correspondence at low rates. It should be added that in Upper Burma the privilege of sending Service correspondence free, which had been allowed in the two previous years, was discontinued for the year under report.

Indirect charges.

56. There are other indirect charges which are not shown in either the Departmental Accounts or in the Finance and Revenue Accounts, and which have always been excluded from a calculation of the net revenue of the year. These charges are shown in the margin as amounting to 7½ lakhs; and to ascertain the financial position of the Post Office, on the whole, the surplus of 4¾ lakhs, as shown in the preceding paragraph, must be deducted from this sum. The total results, therefore, of the year, when everything has been taken into account, and without any allowance being made on account of Savings Bank work and service correspondence, will be a deficit of 2¾ lakhs.

	1887-88.	1888-89.
	R	R
Cost of stationery supplied by the Superintendent of Stationery	2,28,935	1,76,714
Railway free service estimated	1,72,988	1,64,890
Value of services rendered to the Post Office by the Government Press	46,093	44,926
Rent of Government Buildings	3,26,938	3,42,310
Gratuities	10,664	3,477
Leave allowances paid in Great Britain	14,099	4,027
Pension (being the average of five years' capitalized at 10·165 years' purchase)	2,31,078	2,47,476
	10,30,795	9,83,820
Deduct—Share of Marine subsidies charged in the Finance Accounts, which should have been borne by Military, Political and other Departments	2,05,866	2,30,779
	8,24,929	7,53,041

Section XI.—Notice of Post Office Officials.

Mention of special services.

57. I have much pleasure in bringing to the notice of Government the special services during the year of Mr. Farrer, Postmaster General, Madras, and of Mr. Hynes, Deputy Postmaster General, Burma. Mr. Farrer has put new life into the whole postal administration of the Madras Presidency, and had exceptionally onerous work in connection with the arrangements for taking over the management of the Mysore posts, which were successfully carried out after the close of the year. Mr. Hynes has again done excellent service in bringing the posts in Burma into proper working order. Among the officers whose names have been mentioned by the Heads of Circles, the following deserve special mention: Mr. Van Someren who was in charge of the field post office with the Hazara Field Force, and whose work during the expedition is spoken of in the highest terms by the Postmaster General, Punjab; Mr. N. G. Wait, of the Railway Mail Service, who managed with complete success the special sorting arrangements for the same expedition; Mr. V. Kanakasabhai Pillai, Superintend-

ent of Post Offices, Madras, who carried out special enquiries regarding the introduction of the Revenue Money Order system into that Presidency; Mr. G. R. Peter, Superintendent of Post Offices, Madras, who was engaged in the investigation into the fraudulent claim for R65,000 on account of an insured parcel; and Mr. Heysham, the Postmaster of Rangoon.

SCHEDULE OF PRINCIPAL STEAM SERVICES.

By the British India Steam Navigation Company.

(1) Weekly communication between Calcutta, Rangoon, and Moulmein. (2) Weekly communication between Calcutta and Rangoon *viâ* Chittagong, Akyab, Kyouk-Phyo, and Sandoway. (3) Weekly communication between Rangoon and Mergui *viâ* Tavoy. (4) Fortnightly communication between Madras and Rangoon, touching at certain intermediate ports on the north-east coast of Madras. (5) Weekly direct communication between Bombay and Karachi. (6) Weekly communication between Bombay and Karachi *viâ* the coast ports. (7) Weekly communication between Karachi and Busrah *viâ* the Persian Gulf ports.	Under contract with the Post Office for ten years, from 1st May 1884, on an annual subsidy of R4,39,000.
(8) Fortnightly communication between Madras and Bimlipatam *viâ* Masulipatam, Coconada and Vizagapatam. (9) Weekly communication between Tuticorin and Colombo.	Under supplementary contract with the Post Office, from 6th May 1886 to 30th April 1894, on an annual subsidy of R15,000.
(10) Weekly communication between Kyouk-Phyo, Ramree and Cheduba.	Under contract for ten years, from November 1884, with the Local Administration, on a monthly subsidy of R1,500 for the first five years and R1,200 for the second period of five years, subject to other arrangements if intermediately made.

By the Asiatic Steam Navigation Company.

(11) Four-weekly communication between Calcutta and Port Blair, with extensions to Rangoon.	Under the control of the Military Department, the consideration given being not in the form of subsidy, but of guaranteed rates for the transport of Government stores. Began to work for five years from 1st January 1888, and terminable thereafter by a notice of six months.

By the Irrawaddy Flotilla Company.

(12) Weekly communication between Rangoon and Mandalay and intermediate ports, with a monthly extension between Bhamo and Mandalay.	Under contract for five years from the 1st January 1886, the subsidy being R3,500 per month.
(13) Semi-weekly communication between Rangoon and Bassein, and Bassein and Henzada.	Under contract with the Local Administration for five years, from 1st July 1880, and to continue in force thereafter, unless determined by six months' notice. The monthly subsidy is R2,500 towards which the Post Office contributes R500 per mensem.

By the Euphrates and Tigris Steam Navigation Company.

(14) Weekly communication on the river Tigris between Busrah and Bagdad.	Under contract for ten years, from the 1st May 1884, with Her Majesty's Secretary of State for India. Subsidy R36,000 per annum: steamers run in connection with line No. 7.

By Messrs. Apcar & Co., Calcutta, and Jardine, Matheson & Co., Hong-Kong.

(15) Fortnightly communication between Calcutta and Straits and Hong-Kong, the dates of departure being regulated primarily with reference to the Calcutta opium sales.	No subsidy.

By the Peninsular and Oriental Steam Navigation Company.

(16) Fortnightly communication between Calcutta and Colombo, touching occasionally at Madras. Fortnightly communication between Bombay and Colombo.	Non-contract lines maintained by the Company on its own account in connection with the China and Australian mail services. The Post Office pays by weight for the conveyance of mails sent by these non-contract steamers.

By other Agencies.

(17) By the River Steam Navigation Company.—Daily communication between Dhubri and Dibrugarh on the Brahmaputra river.	Under contract with the Local Administration from the 7th October 1883 to the 1st May 1893. Annual subsidy R1,00,000, towards which the Post Office contributes R30,000.
(18) By India General Steam Navigation Company.—Daily communication between Narainganj and Silchar.	Under contract with the Local Administration, from 1st January 1887 to 31st December 1891. Annual subsidy R40,000 during the 1st two years, and R30,000 during the succeeding three years, towards which the Post Office contributes R10,000.
(19) By Shepherd and Company's Steamers.—Daily communication between Bombay and Goa.	Under contract with the Local Government from 1st October 1886 to 31st May 1887. The monthly subsidy is R2,880, towards which the Post Office contributes R780, the Portuguese Government R200.
(20) By Bengal Central Flotilla Company.—Daily communication between Khulna and Barisal.	Under contract with the Post Office from 1st July 1884 to 30th June 1889. Monthly postal subsidy R350, of which the Imperial Post Office contributes R183, terminable by six months' notice.

NOTE.—A service by sea worked by native boats is maintained by the Government of Ceylon between Point Calimere on the Indian side and Kankesanturai on the Ceylon side.

Appendix No. I.

Statement showing the number of Post Offices and Letter Boxes opened, and Village Postmen entertained during the year 1888-89, and the total number that stood at the end of the official years 1887-88 and 1888-89.

Names of Postal Circles.	Existing on the 31st March 1888.			Opened or entertained in 1888-89.			Total of 1888-89.			Closed or discontinued in 1888-89			Balance on 31st March 1889.			Increase or Decrease.		
	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen.	Post Offices.	Letter Boxes.	Village Postmen	Post Offices.	Letter Boxes.	Village Postmen.
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Bengal	1,154	3,524	1,108	71	177	29	1,225	3,701	1,137	54	116	681	1,171	3 585	456	Increase 17	Increase 61	Decrease 652
Madras	1,132	1,090	511	165	224	59	1,297	1,314	570	15	176	16	1,282	1,138	554	„ 150	„ 48	Increase 43
Bombay	1,227	1,903	749	90	74	31	1,317	1,977	780	67	18	154	1,250	1,959	626	„ 23	„ 56	Decrease 123
North-Western Provinces	792	509	81	29	59	26	821	568	107	16	83	7	805	485	100	„ 13	Decrease 24	Increase 19
Punjab	716	347	350	90	72	11	806	419	361	89	46	68	717	373	293	„ 1	Increase 26	Decrease 57
Burma	123	94	23	43	19	6	166	113	29	26	10	5	140	103	24	„ 17	„ 9	Increase 1
Central Provinces	376	423	283	32	68	7	408	491	290	16	29	7	392	462	283	„ 16	„ 39	*Nil*
Oudh	294	133	250	4	25	14	298	158	264	1	...	102	297	158	162	„ 3	„ 25	Decrease 88
Rajputana	181	96	94	15	8	6	196	104	100	4	...	...	192	104	100	„ 11	„ 8	Increase 6
Assam	209	153	224	15	15	13	224	168	237	8	3	4	216	165	233	„ 7	„ 12	„ 9
Behar	445	412	671	12	120	6	457	532	677	13	65	415	444	467	262	Decrease 1	„ 55	Decrease 409
Eastern Bengal	338	823	284	5	53	2	343	876	286	1	23	179	342	853	107	Increase 4	„ 30	„ 177
Central India	135	52	31	26	6	4	161	58	35	22	11	6	139	47	29	„ 4	Decrease 5	„ 2
Sind	141	78	66	10	3	6	151	81	72	5	...	4	146	81	68	„ 5	Increase 3	Increase 2
Railway Mail Service	...	67	...	...	27	...	...	94	...	...	7	..	...	87	...	...	„ 20	...
Total	7,263	9,704	4,725	607	950	220	7,870	10,654	4,945	337	587	1,648	7,533	10,067	3,297	Increase 270	Increase 363	Decrase 1,428

Appendix No. II.

Statement showing the distances over which Mails were conveyed by Railway, Mail Carts, Horses, Camels, Runners, Boats and Steamers, during the years 1887-88 and 1888-89.

Names of Postal Circles.	Railway.										Mail Carts, Horses, Camels, &c		Runners and Boats.		Steamer Services, Sea and River.		Total.	
	Under Local Control.		Under Inspector-General, Railway Mail Service.						Total.									
			Served by Railway Guards under Weighment System.		Served by Mail Guards.		Served by Railway Mail Service Sorting Sections.											
	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles	Miles.
Bengal	...	...	144	145	89	174	723	637	956	956	201	190	4,399	4,484	(a)3,649	(a)3,410	9,205	9,040
Madras	...	...	376	552	60	68	1,982	2,152	2,418	2,772	138	81	6,737	6,909	1,207	1,207	10,500	10,969
Bombay	...	...	...	46	220	267	1,778	1,788	1,998	2,101	521	541	8,501	8,473	(a)3,233	(a)3,233	14,253	14,348
North-Western Provinces	...	...	87	1 6	140	174	1,535	1,740	1,762	2,080	611	444	1,220	1,045	...	...	3,593	3,569
Punjab	...	..	499	488	33	...	1,339	1,371	1,871	1,859	639	689	2,336	2,196	...	...	4,846	4,744
Burma	419	547	...	...	...	...	...	...	419	547	410	568	785	958	3,407	3,601	5,021	5,674
Central Provinces	...	...	195	46	14	13	727	982	936	1,041	392	379	2,645	2,749	...	...	3,973	4,169
Oudh	...	...	...	21	218	226	491	252	709	499	113	153	731	677	...	...	1,553	1,329
Rajputana	...	...	...	...	143	140	633	633	776	773	278	272	2,117	2,222	...	...	3,171	3,267
Assam	106	106	...	...	...	...	...	...	106	106	...	...	1,716	1,733	701	701	2,523	2,540
Behar	...	...	77	80	4	...	783	889	864	969	4	4	1,136	1,053	...	...	2,004	2,026
Eastern Bengal	...	...	...	86	...	...	86	...	86	86	...	...	1,481	1,523	286	286	1,853	1,895
Central India	...	...	49	49	...	...	289	386	338	435	111	111	1,933	1,792	...	...	2,382	2,338
Sind	...	...	155	146	101	155	548	548	804	849	545	544	734	725	...	...	2,083	2,11
Total	525	653	1,582	1,825	1,022	1,217	10,914	11,378	14,043	15,073	3,963	3,976	36,471	36,539	12,483	12,438	66,960	68,026

(a) Sea St^ng Services exist between Calcutta, Rangoon, Bombay, and Karachi.

Appendix

Statement showing the estimated number of Letters, Post-cards, Newspapers, Packets and Parcels received in the Oudh, Rajputana, Assam, Behar, Eastern Bengal, Central

	Bengal		Madras		Bombay.		N W Provinces.		Punjab.		Burma.		Central Provinces	
	Number given out for delivery.		Number given out for delivery		Number given out for delivery		Number given out for delivery		Number given out for delivery		Number given out for delivery.		Number given out for delivery.	
	1887-88.	1888-89	1887-88.	1888-89	1887-88.	1888-89.	1887-88.	1888-89	1887-88.	1888-89	1887-88.	1888-89.	1887-88.	1888-89
Letters paid . . .	16,884,352	17,399,811	22,779,911	24,189,306	25,620,158	27,020,324	13,424,987	14,230,667	13,467,978	14,313,032	4,145,149	3,968,854	5,389,772	5,780,922
„ unpaid . . .	4,290,966	4,496,030	2,418,699	2,550,307	3,488,488	3,682 876	3,864,568	3,773,318	2,250,460	2,250,324	3,307,994	2,673,417	1,524,579	1,384,549
„ registered . .	804,538	834,808	1,000,230	1,062,750	607,438	671,600	625,910	658,460	478,593	570,834	149,728	148,581	284,987	285,326
„ insured . . .	26,045	23,282	25,107	26,019	10,715	10,376	16,660	19,110	8,551	11,758	1,095	1,356	5,892	3,911
„ value-payable .	10,142	13,974	6,075	11,028	2,920	4,641	15,773	19,475	10,090	13,322	834	3,250	3,624	4,041
„ service privileged .	777,421	798,333	7,926	8,734	1,721	1,330	1,380,534	1,410,204	1,154,756	1,242,709	824,027	477,576	545,701	461,803
Post-cards	13,252,769	14,759,760	11,369,776	12,855,378	16,567,141	19,322,500	9,291,153	10,170,152	9,067,539	10,625,306	341,940	365,235	2,350,913	2,865,407
Reply post-cards . .	386,379	396,911	349,070	379,626	230,810	248,721	467,747	393,340	377 671	302,401	38,507	28,991	123,214	133,217
Total .	36,432,605	38,723,815	37,956,794	41,083,148	46,529,391	50,962,368	29,087,371	30,663,726	26,815,638	29,428,776	8,899,274	7,667,269	10,228,682	10,919,236
Newspapers . . .	3,537,241	3,540,630	3,257,860	3,486,785	3,338,134	3,615,012	2,593,846	2,752,256	2,733,198	2,887,350	1,462,412	1,366,638	888,410	893,416
Book and Pattern Packets unregistered . . .	965,269	1,075,629	1,507,606	1,697,146	1,017,620	1,259,589	709,143	824,370	546,405	735,475	216,693	238 803	254,561	318,490
Book Packets: Registered .	21,952	29,409	16,712	20,935	13,844	21,040	10,794	12,280	12,045	18,276	10,663	4,823	3,702	4,250
Book Packets: Value-payable registered .	6,257	5,918	11,628	11,862	3,285	4,107	7,978	5,527	6,648	8,916	3,415	3,624	5,214	4,302
Book Packets: Value-payable unregistered .	119,920	166,257	62,519	95 891	35,874	76,859	58,530	91,054	41,532	70,836	13,635	16,164	20,049	27,010
Parcels paid . . .	104,807	116,226	81,708	90,650	132,234	153,760	85,905	89,306	126,055	128,810	47,098	46,604	21,744	26,723
„ unpaid . . .	54,515	59,704	47,137	44,243	35,796	42,653	37,178	41,662	37,308	39,264	36,278	29,200	15,539	16,373
„ insured . . .	17,885	16,738	32,615	32,276	30,764	30,816	15,069	14,053	13,557	13,948	5,253	3,063	10,741	12,228
„ value-payable . .	60,512	76,441	54,776	63,719	22,708	31,416	62,624	59,260	45,338	56,080	38,116	42,470	19,684	26,410
Total .	41,320,972	43,810,767	43,029,355	46,596,655	51,159,650	56,197,719	32,668,438	34,584,403	30,377,724	33 387,740	10,732,837	9,419,738	11,468,326	12,242,440
Money Orders, Inland .	1,308,997	1,525,929	672,151	736,964	554,008	618,174	740,207	802,308	432,865	463,863	284,064	288,285	246,588	279,848
Grand Total .	42,629,969	45,336,696	43,701,506	47,333,619	51,713,658	56,815,893	33,408,645	35,386,711	30,810,589	33,851,612	11,016,901	9,708,023	11,714,914	12,522,288
Deduct number of articles returned undelivered .	451,322	500,232	987,794	1,095,443	1,815,849	2,020,640	633,327	627,513	720,635	761,207	2,310,594	1,563,060	458,414	476,090
Net actually delivered .	42,178,647	44,836,464	42,713,712	46,238,176	49,897,809	54,795,253	32,775,318	34,759,198	30,080,954	33,090,405	8,706,307	8,144,963	11,256,500	12,046,198
Add number of articles sent to Dead Letter Offices .	730,853	686,177	272,938	262,448	575,141	644,567	399,826	402,630	271,690	290,882	84,083	216,924	92,370	92,553
Total .	42,909,500	45,522,641	42,986,650	46,500,624	50,472,950	55,439,820	33,175,144	35,161,828	30,352,644	33,381,287	8,790,390	8,361,887	11,348,870	12,138,75

No. III.

Post Offices under the Bengal, Madras, Bombay, North-Western Provinces, Punjab, Burma, Central Provinces, India and Sind Postal Circles during the years 1887-88 and 1888-89.

Oudh.		Rajputana.		Assam		Behar.		Eastern Bengal		Central India.		Sind		Total	
Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery.		Number given out for delivery		Number given out for delivery.	
1887-88.	1888-89	1887-88.	1888-89	1887 88.	1888-89	1887-88.	1888-89	1887-88.	1888 89	1887-88.	1888-80	1887-88.	1888-89	1887-88.	1888-89.
2,973,029	3,087,248	3,735,749	3,870,583	1,967,741	2,014 800	4,806,737	5,031,447	3,369,471	3,607,295	1,837,071	1,664,869	3,782,890	4,035,858	124,185,095	130,232,418
1,228,799	1,156,007	679 969	683,480	691,517	731,877	2,293,921	2,301,247	901,159	887,303	533,838	507,703	530,580	505,477	28,098,537	27,684,024
116,357	126,081	94,144	96,803	58,583	62,780	253,623	243,064	75,633	80,946	47,346	51,908	101,887	124,282	4,699,036	5,027,223
991	2,007	1,538	1,590	1,799	2,268	4,119	3,233	2,704	2,477	1,147	1,252	521	365	106,944	109,004
2,998	5,084	3,155	4,041	5,475	6,909	12,801	18,067	1,825	2,320	1,408	2,164	1,460	1,616	78,580	109,941
124,621	143,341	19,971	21,848	81,421	103,008	455,233	458,440	179,502	183,178	115,757	103,425		104	5,668,594	5,414,123
1,797,260	1,871,616	1,408,378	1,635,982	935,078	1,066,217	2,499,337	2,855,265	2,832,322	3,180,714	717,590	734,041	983,023	1,158,015	73,414,209	83,465,294
89,190	87,039	25,029	22,317	28,965	26,228	153,509	162,086	123,057	130,566	17,390	17,129	30,843	29,461	2,441,381	2,449 993
6,338,245	6,479,323	5,967,933	6,345,655	3,773,579	4,014,087	10,479,280	11,072,840	7,485,733	8,083,889	3,271,547	3,082,581	5 431,304	5,944,598	238,692,376	254,491,320
598,626	629,234	338,198	342,787	718,372	712,845	798,307	775,886	655,462	692,405	318,984	352,277	593,725	678,848	21,832,775	22,696,378
121,154	156,808	98,967	110,908	160,652	219,756	208,650	253,206	137,162	153 404	53,446	53,681	98,003	125,821	6,095,331	7,217,277
2,086	2,320	1,929	1,408	2,216	3,181	3,076	3,467	4,328	4,875	704	913	2,242	2,920	106,293	130,097
2,685	2,451	1,721	600	1,695	1,903	3,989	2,700	3,181	2 060	1 043	886	1,616	1,434	60,355	56,479
25,576	23,855	9,777	13,661	18,380	25,732	26,254	31,494	31,572	38,455	7,352	10 038	6,700	9,985	477,679	698,191
22,474	30,686	19,501	23,542	11,784	13,714	25,315	25,602	12,801	13,792	8,447	10,220	16,425	17,885	716,298	797,620
6,570	9,777	10,872	13,140	12,905	14,88-	16,425	17,676	9,672	10,808	4,954	6,779	8,578	10,533	333,727	356,780
4,458	5,342	20,544	19,788	3,520	3,185	5,397	4,219	2,477	3,404	4,536	4,824	3,937	4,171	170,753	168,318
9,412	11,315	6,205	7,769	29 774	35,240	25,915	28,574	9,933	14 548	6,805	8,708	8,838	13,010	400,610	474,060
7,126,286	7,351,204	6,475,647	6,879,250	4,732,877	5,044,500	11,592,608	12,215,663	8,352,321	9,017,820	3,677,818	3,530,307	6,171,368	6,800,205	268,886,227	287,087,428
138,396	149,302	103,773	112,650	172,277	189,726	356 533	309,580	251,462	290,531	109,656	112,545	138,417	158,676	5,512,395	6,136,790
7,264 682	7,500,506	6,582,420	6,971,918	4,905,154	5,234,235	11,949,141	12,615,243	8,603,784	9,317,351	3,787,474	3,642,852	6,309,785	6,960,281	274,398,622	293,224,228
174,523	171,237	143,184	139,482	148,972	188,835	298,466	291,048	180,362	189,930	136,927	145,035	144,905	140,020	8,614,274	8,311,672
7,090,159	7,329,269	6,439,236	6,832,436	4,756 182	5,045,400	11,650,675	12,323,805	8 423,422	9,127,421	3,650 547	3,497,817	6,164,880	6 826 261	265,784,348	284,912,556
102,036	104,246	79 833	82,304			181,512	197,576					76,263	68,360	2,866,545	3,048,667
7,192 195	7,433,515	6,519,069	6,934, 40	4,756,182	5,045 400	11,832,187	12,520,871	8,423,422	9,127,421	3,650,547	3,497,817	6,241,143	6,894,621	268,650,893	287,961,223

Appendix

Statement showing the number of Articles received at, and disposed of, by the Dead Letter Offices at Calcutta, 1887-88 and

		Calcutta.		Madras.		Bombay.		Allahabad.		Lahore.	
		Number.		Number.		Number.		Number.		Number.	
		1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.	1887-88.	1888-89.
Received from Post Offices.	Registered Articles	1,961	1,848	3,178	3,435	5,098	5,256	1,181	1,314	821	832
	Parcels	234	209	133	142	613	570	107	141	74	84
	Letters	648,937	616,229	241,443	226,974	488,069	539,239	360,884	358,603	225,206	235,220
	Newspapers	51,871	43,446	20 671	24,142	62,047	62,631	31,275	32,086	33,293	39,721
	Packets	27,850	24,445	7,513	7,755	19,314	36,871	6,379	10,396	12,296	15,085
	Total	730,853	686,177	272,938	262,448	575,141	644,567	399,826	402,630	271,690	290,882
Received from other Dead Letter Offices.	Registered Articles	...	...	...	6	400	608	...	..	26	38
	Parcels	...	...	...	...	104	108	...	...	...	...
	Letters	104,702	103,625	44,075	85,755	69,045	68,582	174,756	178,446	68,535	71,102
	Newspapers	25,213	30,669	4,104	5,468	27,569	22,901	12,269	21,189	17,222	17,632
	Packets	5,099	6,175	907	1,349	28,265	35,488	1,446	2,812	969	1,875
	Total	135,014	140,469	49,086	92,578	125,383	127,687	188,471	202,447	86,752	90,647
Total No. of Articles received in the Dead Letter Office.		865,867	826,646	322,024	355,026	700,524	772,254	588,297	605,077	358,442	381,529
Deduct—Articles transferred to other Dead Letter Offices.	Registered Articles	215	195	168	173	90	679	73	108	36	48
	Parcels	46	33	10	16	11	7	28	38	6	2
	Letters	230,685	218,161	42,300	39,237	122,532	134,346	106,436	109,621	62,552	62,960
	Newspapers	12,468	8,908	13,859	14,310	56,157	38,205	19,362	20,554	7,294	15,265
	Packets	15,836	14,162	2,507	5,045	33,504	52,393	3,885	5,838	9,004	9,611
	Total	259,250	241,459	58,844	58,781	212,294	225,630	129,784	136,159	78,892	87,886
Balance remaining to be disposed of		606,617	585,187	263,180	296,245	488,230	546,624	458,513	468,918	279,550	293,643
Articles sent out by Dead Letter Offices. By re-direction or re-transmission to their addressees.	Registered Articles	247	165	28	36	285	264	41	63	95	72
	Parcels	64	46	5	9	120	80	14	27	8	13
	Letters	41,733	36,607	12,723	20,840	88,254	80,201	58,599	63,412	28,877	33,193
	Newspapers	2,057	3,638	1,028	1,144	2,958	3,573	2,391	2,722	1,389	1,167
	Packets	2,629	2,526	665	709	3,233	10,501	1,480	3,210	1,590	2,320
	Total	46,730	42,982	14,447	22,738	94,850	94,619	62,525	69,434	31,959	36,765
By return to their senders.	Registered Articles	1,350	1,233	2,567	2,798	3,843	3,026	661	707	492	522
	Parcels	87	90	33	42	237	307	31	39	34	45
	Letters	319,573	297,886	163,179	170,748	199,983	230,222	269,657	270,747	144,037	148,793
	Newspapers	62,559	61,321	9,888	13,972	30,443	43,674	20,457	28,084	41,622	40,371
	Packets	14,484	13,126	2,501	2,722	10,781	9,382	1,619	3,341	2,671	4,948
	Total	398,053	373,656	178,168	199,282	245,287	287,511	292,425	302,918	188,856	194,679
Articles undisposable and deposited as dead.	Registered Articles	149	255	417	434	1,280	995	406	436	224	128
	Parcels	37	40	85	75	349	284	34	37	26	24
	Letters	161,648	167,200	67,316	72,904	146,345	163,052	100,948	93,359	58,275	61,376
	Newspapers	...	248	...	184	58	80	1,334	1,915	210	550
	Packets	...	806	2,747	628	61	83	841	819	...	21
	Total	161,834	168,549	70,565	74,225	148,093	164,494	103,563	96,566	58,735	62,199
Grand Total		606,617	585,187	263,180	296,245	488,230	546,624	458,513	468,918	279,550	293,643
Articles issued by Dead Letter Offices for delivery to the addressees or senders and returned as undeliverable.	Registered Articles	328	305	264	294	218	223	104	117	78	62
	Parcels	2	...	3	12	1	1	...	.	1	1
	Letters	39,794	39,953	27,405	30,008	28,992	41,635	26,188	24,315	16,160	17,055
	Newspapers	246	218	76	53	142	3	76	117	61	54
	Packets	234	180	103	110	18	2	11	44	39	67
	Total	40,604	40,656	72,851	30,477	29,371	41,864	26,379	24,593	16,339	17,239

No. IV.

Madras, Bombay, Allahabad, Lahore, Nagpur, Lucknow, Abu, Rangoon, Dinapore and Karachi, during the years 1888-89.

Nagpur.		Lucknow.		Abu.		Rangoon.		Dinapore		Karachi.		Total.			
Number.		Number.		Number		Number.		Number.		Number.		Number.		Proportion.	
1887-88.	1888-89.	1887-88.	1888 80.	1887-88.	1888-80	1887-88.	1888-89	1887-88.	888-89	1887-88.	1888 89	1887-88.	1888 89	1887-88.	1888-89.
865	790	352	504	134	98	298	443	959	900	611	599	15,458	16,019	...	...
13	22	29	18	25	14	168	113	4	13	15	15	1,415	1,341	...	...
83,597	84,207	92,883	93,283	73,587	76,206	77,530	197,783	170,654	188,127	68,553	60,805	2,531,343	2,676,856	...	...
7,797	7,327	6,960	8,440	5,346	4,089	3,936	10,846	6,946	5,228	5,873	4,705	236,015	243,570	...	
98	117	1,812	1,092	741	997	2,151	7,739	2,919	3,308	1,211	2,236	82,314	110,881	...	...
92,370	92,553	102,036	104,246	79,833	82,304	84,083	216,924	181,512	197,576	76,263	68,360	2,866,545	3,048,667	75·83	75·39
30	40	18	14	4	...	9	20	113	118	16	23	616	867	...	...
2	1	...	2	3	...	...	.	7	6	1		117	117	...	...
30,102	29,726	98,971	95,469	47,219	44,819	4,879	10,741	127,457	138,415	12,580	12,781	782,321	839,461	...	...
876	516	3,002	4,305	361	287	71	280	1,322	736	176	146	91,885	104,129	...	...
75	72	455	424	135	149	2	125	940	1,916	297	286	38,590	50,671	...	
30,785	30,355	102,446	100,214	47,722	45,255	4,961	11,166	129,839	141,191	13,070	13,236	913,529	995,245	24·17	24·61
123,155	122,908	204,482	204,460	127,555	127,559	89,044	228,090	311,351	338,767	89,333	81,596	3,780,074	4,043,912	100	100
8	8	26	32	3	8	103	38	38	70		8	768	1,367	...	...
2	5	14	2	2	1	70	19	...	1	3	6	192	130	...	.
18,245	34,223	41,086	40,701	31,961	29,359	32,561	109,169	55,511	58,351	38,782	32,711	782,651	868,839	...	...
5,705	5,660	4,861	5,585	5,018	4,642	2,817	8,461	5,393	4,307	4,384	3,533	137,318	120,430	...	...
61	91	1,151	1,256	503	544	1,733	6,429	2,201	2,808	803	1,454	71,288	90,631	...	...
24,021	39,987	47,138	47,576	37,487	34,554	37,284	124,116	63,243	65,537	43,980	37,712	992,217	1,090,397	26·25	27·19
99,134	82,921	157,344	156,884	90,068	93,005	51,760	103,974	248,108	273,230	45,353	43,884	2,787,857	2,944,515	73·75	72·81
68	78	9	3	3	9	3	19	128	175	26	45	931	929	...	. .
4	7	4	3	5	3	14	21	1	2	3	3	242	274	...	...
10,724	9,648	15,287	17,334	24,105	24,356	7,209	22,462	19,519	17,830	8,376	7,718	315,406	333,601	...	...
1,124	940	719	802	304	353	106	942	878	527	856	511	13,810	16,319	...	...
56	44	400	459	168	262	25	584	440	519	342	507	11,028	21,731	...	...
11,976	10,717	16,419	18,601	24,585	24,983	7,357	24,028	20,966	19,053	9,603	8,874	341,417	372,704	12·25	12·66
665	568	125	317	87	53	160	276	727	557	443	434	11,120	11,371	...	...
2	4	2	7	13	3	27	18	1	6	3	2	470	563	...	...
58,464	56,584	103,123	99,139	53,962	57,404	40,894	60,040	143,287	175,812	21,856	21,717	1,518,015	1,606,402	...	...
1,544	1,243	4,382	6,367	385	281	1,084	1,054	1,997	1,071	694	568	175,055	108,006	...	...
56	54	594	534	158	307	395	526	834	1,843	325	316	34,418	37,000	...	
60,731	58,453	108,226	106,364	54,605	58,048	42,560	70,914	146,846	179,289	23,321	22,437	1,739,078	1,853,551	62·3	62·05
154	176	210	166	45	28	41	130	179	216	150	135	3,255	3,100	...	...
7	7	9	8	8	7	57	55	9	10	7	4	628	551	...	...
26,266	13,568	32,358	31,578	10,778	9,906	1,745	7,853	79,794	74,540	12,119	12,040	697,592	707,385	...	...
...	...	...	...	...	...	...	669	...	59	115	231	1,717	3,044	...	...
...	.	122	167	47	33	...	325	314	54	38	155	4,170	3,001	...	...
26,427	13,751	32,699	31,919	10,878	9,974	1,843	9,032	80,296	74,888	12,429	12,373	707,362	718,170	25·37	24·30
99,134	82,921	157,344	156,884	90,068	93,005	51,760	103,974	248,108	273,230	45,353	43,884	2,787,857	2,944,515	100	100
97	105	9	16	7	1	7	57	167	131	64	75	1,343	1,386	...	...
1	1	...	...	...	...	...	2	..	. .	...		8	17	...	...
6,734	6,218	5,032	5,511	8,110	8,703	1,248	437	27,333	31,174	2,437	2,507	189,433	207,606	...	...
1	1	1	1	2	...	...	...	26	68	3	15	·634	530	...	...
...	...	1	3	...	...	...	24	18	52	3	20	427	502	...	...
6,833	6,325	5,043	5,531	8,119	8,704	1,255	520	27,544	31,425	2,507	2,707	191,845	210,041	·22	0·43

Appendix No. V.

Statement showing the number of Ordinary Postage Labels of each denomination sold in each Postal Circle, and the gross value thereof, during the years 1887-88 and 1888-89.

Names of Postal Circles.	½-anna Post-cards.	½-anna Inland Reply Post-cards.	1½-anna Foreign Post-cards.	3 anna Foreign Reply Post-cards	½-anna Envelopes.	½-anna Envelopes, square.	1-anna Envelopes.	1-anna Envelopes, square.	2-anna Registration Envelopes, A size.	2-anna Registration Envelopes, B size.	4½-anna Envelopes.	½-anna Labels.	9-pie Labels.	1-anna Labels.	1½-anna Labels.	2-anna Labels.	3-anna Labels.	4-anna Labels.	4½-anna Labels.	6-anna Labels.	8-anna Labels.	12-anna Labels.	1-rupee Labels.	Gross value.	Discount.
	No	No.	No.	No.	No	No	No	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	R	R
Bengal . .	10,716,079	1,351,045	15,088	408	8,850,198	27,408	10,000	7,424	34,896	1,720	45,842	8,930,618	21,698	1,524,410	132,885	817,102	154,010	476,310	198,007	34,565	207,377	27,149	196,425	15,34,937	23,958
Madras . .	9,250,013	892,294	17,920	648	10,519,840	37,472	44,064	8,592	82,816	3,544	44,332	8,466,532	97,995	1,317,845	71,045	760,351	133,794	330,731	123,410	28,905	193,594	26,117	175,692	14,30,728	21,938
Bombay . .	16,133,055	945,160	25,824	640	13,585,888	35,088	12,792	6,464	29,520	2,641	38,276	7,997,786	98,941	1,198,461	116,273	467,268	325,378	370,791	234,067	42,436	176,181	30,765	269,151	17,41,151	26,975
North-Western Provinces.	7,480,871	433,715	10,994	120	5,854,942	38,720	8,272	6,496	19,048	1,504	34,854	3,419,529	88,252	654,138	5,041	528,311	29,038	217,050	43,199	8,864	106,984	13,354	90,861	7,77,598	12,129
Punjab . .	7,044,192	839,232	13,968	248	5,738,992	39,600	25,016	8,712	25,968	776	48,485	2,792,735	108,823	655,016	6,418	344,247	43,591	225,719	66,496	9,420	130,784	13,046	115,178	7,92,210	12,362
Burma . .	243,860	11,088	4,512	216	1,076,156	10,528	6,024	5,376	3,776	424	16,688	1,577,595	20,328	320,062	13,969	110,608	49,275	135,903	45,632	13,596	77,594	16,283	116,036	3,58,306	5,594
Central Provinces	1,887,520	238,008	2,320	168	2,820,464	12,464	1,984	3,160	10,272	488	11,888	844,504	20,725	182,439	3,175	137,800	32,333	60,878	9,069	3,071	40,379	11,518	50,374	2,91,465	4,543
Oudh . .	1,360,016	96,560	1,968	112	1,066,848	8,320	1,120	1,184	3,872	352	7,472	771,551	27,062	127,817	1,552	91,685	8,928	51,574	13,933	1,756	15,303	3,418	14,137	1,49,462	2,329
Rajputana .	1,137,156	170,720	1,184	8	2,489,691	4,336	2,960	632	3,840	304	4,216	477,568	4,078	76,396	2,092	62,760	11,288	37,844	7,318	7,365	30,256	6,864	34,730	2,02,515	3,353
Assam . .	696,208	112,760	3,040	248	821,552	7,696	1,824	896	6,128	376	10,272	719,800	1,200	164,994	887	77,417	7,912	76,471	10,068	2,567	47,774	8,879	42,322	1,84,565	2,868
Behar . .	1,915,836	275,256	2,289	224	2,370,600	7,904	1,973	1,176	9,056	424	10,198	1,156,092	140	188,557	4,782	191,502	8,616	74,015	7,654	2,516	34,421	4,138	38,834	2,72,235	4,235
Eastern Bengal .	1,959,264	241,336	912	104	1,253,952	3,904	624	512	4,848	184	1,872	622,329	20	100,588	364	75,656	5,579	42,426	5,363	1,417	17,816	1,856	13,919	1,52,030	2,374
Central India .	509,504	49,568	912	16	1,008,496	1,776	448	432	2,176	48	3,536	302,269	23,690	66,796	256	32,437	5,793	29,578	7,367	2,887	18,415	1,884	14,532	98,139	1,531
Sind . .	853,872	102,120	2,264	112	2,172,224	11,328	9,552	2,088	5,104	296	9,224	865,091	24,774	151,430	6,170	68,644	25,724	51,778	30,550	3,531	38,008	5,507	39,898	2,26,727	3,515
Total of 1888-89 .	61,187,446	5,758,862	103,195	3,272	59,629,843	246,544	126,663	53,144	241,320	13,081	287,155	38,043,999	537,726	6,728,049	364,009	3,765,788	841,259	2,181,068	802,133	162,896	1,134,886	170,778	1,212,089	82,12,068	1,27,704
Total of 1887-88	54,132,171	5,427,081	94,238	2,432	57,505,639	270,728	130,999	55,848	199,816	13,022	275,884	38,813,165	*475,991	6,447,346	312,063	3,703,182	725,762	2,353,883	664,981	†174,785	1,134,679	2,180	1,150,764	77,88,759	1,20,901

* Includes 120 eight-pie labels. † Includes 12 six-anna and 8-pie labels.

		R
Gross value of ordinary postage labels sold as per Appendix X		75,04,935
Deduct—Amount adjusted in Post Office Books for which returns have not been received from the Superintendent of Stamps	R 2,236	
Differences in figures furnished by the Civil Account Department and those by the Superintendent of Stamps (under reference)	100	
Amount adjusted in the Post Office Accounts for 1888-89 for short credits in previous years	1,660	
		3,996
		75,00,939
Add—Telegraph revenue realised in postage stamps	7,02,345	
Ordinary postage labels used by Presidency Banks and their branches in connection with the Government Treasury business and adjusted under Government orders as service labels	8,226	
Amount adjusted in Post Office Accounts in 1888-89 on account of excess credits under sale	496	
Amount shown in Stamp Returns for 1888-89 for which credit appeared in the accounts of previous years	62	
		7,11,129
		82,12,068
Gross value of ordinary stamps as per Appendix V		82,12,068
Discount as per Appendix X	1,16,843	
Deduct—Amount on account of differences in figures furnished by the Civil Account Department and those by the Superintendent of Stamps	113	
	1,16,730	
Add—Discount on ordinary stamps affixed to Telegraph messages during 1888-89 deducted from Post Office Accounts	10,974	
	1,27,704	
Discount as per Appendix V	1,27,704	

Appendix No. VI.

Statement showing the number of Service Postage Labels of each denomination sold in each Postal Circle, and the gross value thereof, during the years 1887-88 and 1888-89.

Names of Postal Circles.	¼-anna Post-cards	9-pie Soldiers' envelopes.	½-anna Labels.	1-anna Labels.	2-anna Labels.	4-anna Labels.	8-anna Labels.	Gross value.
	No.	No.	No.	No.	No.	No.	No.	R
Bengal	261,176	3,904	1,306,365	1,983,489	160,049	126,250	45,037	2,43,173
Madras	296,556	1,984	2,693,194	2,726,097	202,541	75,945	40,523	3,23,851
Bombay	109,778	17,216	1,800,408	3,424,932	296,903	139,251	58,776	3,74,291
North-Western Provinces	84,886	13,382	1,380,430	1,806,625	164,469	75,560	24,294	2,09,706
Punjab	174,048	22,928	919,449	2,846,579	191,104	181,622	122,330	3,41,076
Burma	22,468	3,248	368,366	711,532	36,447	16,112	4,036	67,113
Central Provinces	31,807	1,296	576,021	693,949	60,601	26,399	10,112	81,171
Oudh	23,488	6,144	316,617	472,337	38,930	23,374	7,845	54,751
Rajputana	5,728	...	123,185	118,086	8,222	3,155	1,329	13,800
Assam	45,632	...	134,543	322,425	17,336	11,494	3,692	31,956
Behar	33,167	6,784	390,045	447,422	24,159	6,835	1,087	46,314
Eastern Bengal	16,216	...	133,748	255,740	8,473	4,104	348	22,676
Central India	3,386	816	80,703	131,404	5,964	3,853	1,153	13,118
Sind	29,947	...	625,609	634,516	28,359	11,354	3,419	67,768
Total of 1888-89	1,138,283	77,702	10,848,683	16,575,133	1,243,557	705,308	323,981	18,90,764
Total of 1887-88	976,876	83,696	10,667,869	15,689,642	1,165,383	684,103	305,507	18,03,474

		R
Gross value of service postage labels as per Appendix X		18,98,749
Deduct—Ordinary postage labels used by Presidency Banks and their branches in connection with the Government Treasury business adjusted as service postage under Government orders	R 8,226	
Amount adjusted in Post Office Books for 1888-89, for which returns have not yet been received from the Superintendent of Stamps	298	
Credits in Post Office Books for transactions of other years	195	
Differences in figures furnished by the Civil Account Department and those by the Superintendent of Stamps (under reference)	37	
		8,756
		18,89,993
Add—Amount adjusted in Post Office Books for transactions of previous years	304	
Deductions from Post Office Books on account of excess credits under sale of service stamps	467	
		771
		18,90,764
Gross value of service postage stamps as per Appendix VI		18,90,764

Appendix No. VII.

Statement showing the Correspondence sent to, and received from, the District Post in each Postal Circle during the years 1887-88 and 1888-89.

Names of Postal Circles.	Articles received from the Imperial Post or from the District Post for delivery by the District Post.								Articles posted in the District Post for despatch to the Imperial Post or to the District Post.								Articles re-directed by the District Post to the Imperial Post undelivered.							
	Paid.					Unpaid.		Total.	Paid.					Unpaid.		Total.	Paid.					Unpaid.		Total.
	Money Orders.	Registered Articles.	Letters including Postcards.	Packets including Newspapers.	Parcels	Letters including Postcards.	Parcels and Packets including Newspapers.		Money Orders.	Registered Articles.	Letters including Postcards.	Packets including Newspapers.	Parcels.	Letters including Postcards.	Parcels and Packets including Newspapers.		Money Orders.	Registered Articles.	Letters including Postcards.	Packets including Newspapers	Parcels.	Letters including Postcards.	Parcels and Packets including Newspapers.	
	No.	No.	No.	No	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Bengal	29,917	15,870	891,933	90,833	5,468	177,532	4,542	1,216,090	52,206	12,579	875,721	15,292	852	170,499	618	1,127,767	1,099	950	12,420	3,170	690	18,953	372	37,654
Madras	35,756	99,017	1,698,048	96,427	8,930	386,407	6,449	2,331,034	12,734	18,253	883,165	16,567	627	162,991	1,009	1,095,346	2,898	21,904	39,013	3,081	1,326	64,717	600	133,539
Bombay	14,700	20,166	933,450	64,068	1,986	228,654	762	1,263,786	456	2,712	356,334	1,104	12	68,070	18	428,706	516	4,062	20,518	972	162	27,162	108	53,580
N. W. Provinces	124,119	56,354	1,341,828	52,769	12,699	526,550	12,053	2,126,372	75,649	18,610	980,553	23,759	2,383	456,705	6,250	1,563,909	5,959	5,584	23,610	2,490	742	65,063	837	104,285
Punjab	31,780	55,560	697,505	6,634	2,428	263,241	1,973	1,059,121	3,025	12,033	309,552	1,608	250	168,173	534	495,175	1,200	6,396	17,254	357	227	28,149	78	53,661
Burma	2,686	6,598	193,428	41,837	1,436	145,386	3,367	394,738	8,590	4,297	152,097	3,328	2,497	106,361	696	277,866	...	252	6,639	1,014	96	11,903	235	20,139
Central Provinces	2,658	28,539	218,596	16,834	1,979	80,194	1,638	350,438	5,316	12,369	205,735	9,444	300	61,516	1,362	296,042	234	3,885	7,035	560	222	15,650	60	27,666
Oudh	80,656	19,545	373,734	12,110	3,318	258,483	1,428	749,274	5,282	2,934	136,726	1,200	246	127,381	642	274,411	2,898	1,707	7,894	408	126	19,742	132	32,907
Rajputana	468	2,760	33,780	2,538	84	8,424	18	48,072	516	906	28,404	1,842	12	6,474	18	38,172	6	210	764	42	6	1,122	6	2,156
Assam	5,772	3,264	153,774	26,004	1,524	47,172	2,376	239,886	4,838	1,338	137,218	3,558	408	41,358	192	188,910	198	162	4,950	1,032	162	8,622	174	15,300
Behar	36,240	13,806	319,662	22,206	2,154	198,348	1,704	594,120	21,750	6,402	310,932	8,610	462	231,312	1,200	580,668	2,340	1,536	9,006	666	120	38,400	96	52,164
Eastern Bengal	2,796	1,548	147,360	9,534	780	28,776	732	191,526	9,216	1,242	141,534	2,532	156	35,100	276	190,056	162	120	2,550	492	42	4,104	60	7,530
Sind	5	8	1,577	...	1	63	...	1,654	17	2	1,740	...	...	38	..	1,797	...	1	1	...	...	6	...	8
Total of 1888-89	367,553	323,035	7,004,675	441,794	42,787	2,349,231	37,042	10,566,117	199,595	93,677	4,519,711	88,844	8,205	1,635,978	12,815	6,558,825	17,530	46,769	151,734	14,284	3,921	303,593	2,758	540,5
Total of 1887-88	310,382	282,672	6,551,096	426,965	32,375	2,386,298	22,301	10,012,089	168,856	76,139	4,023,430	,342	4,689	1,550,055	7,477	5,887,983	10,352	35,966	121,533	12,145	2,207	286,594	2,186	470,983

Appendix No. VIII

Statement showing the offences punishable by law committed by Post Office Officials during the years 1887-88 and 1888-89

	Number of ascertained cases of dishonesty on the part of the Post Office Employés.		Total.
	Number of legal convictions.	Number of cases departmentally punished.	
Bengal	20	8	28
Madras	14	10	24
Bombay	4	15	19
North-Western Provinces	34		34
Punjab	17	5	22
Burma	18	1	19
Central Provinces	10	4	14
Oudh	8	2	10
Rajputana	4	13	17
Assam	4		4
Behar	16	5	21
Eastern Bengal	8	1	9
Central India	2	...	2
Sind	5	..	5
Railway Mail Service	2	3	5
Total of 1888-89	166	67	233
Total of 1887-88	150	92	242

Appendix No. IX.

Statement showing the Staff of Officers, Clerks, and others of the Post Office Department in British India on the 31st March 1888 and 1889.

	Bengal.		Madras.		Bombay.		North-Western Provinces.		Punjab.		Burma.		Central Provinces		Oudh.		Rajputana.		Assam.		Behar.		Eastern Bengal		Central India.		Sind.		Railway Mail Service.		Total.	
	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889	1888.	1880	1888.	1889.	1888.	1889.	1888.	1889	1888.	1889.	1888.	1889.	1888.	1888.	1888.	1889	1888.	1889	1888.	1889.
Director General of the Post Office	1	1	...	...	...	...	...	..	...	...	..	...		...	...	..	...	...	...		...	...	...		...	..	...	...	...	...	1	1
Deputy Director General of the Post Office	1	1	...	...	...	...	...	..	...	...	...	..	.	...	...	.	...	..	..	..	...	..	...	..	...	...	...	...	...	...	1	1
Assistant Director General of the Post Office	1	1	...	...	...	..	..	...	...	..	...	...		..	..	..	..	...	...	...	...	...	..	..	...	...	...	...	..	...	1	1
Assistant Director General, Railway Mail Service	...		...	...	...	...	..	...	...	.	...	...	...	..	...	..	..	...	...	...	...	...	..	..	...	...	...	...	..	...	1	1
Assistant Director General, Foreign Post	1	1	...	...	..	...	..	...	...	...	...	...	...	..	..	...	..	...	...	...	..	...	...	...	...	...	..	.	1	1	1	1
Comptroller, Post-Office	1	1	...	...	...	...		...	...	.	...	...	...	...	...	...		...	..	...	..		...	...	...	..	...	...	...	...	1	1
Deputy Comptroller, Post Office	1	1	...	...	...	...		...	...		..	...	..	...	..	...	...	...	...	...	..		...	.	..	..	...	...	...	...	1	1
Assistant Comptroller, Post Office	1	1	...	...	...	...	..	...	..	..	..	.	..	.	..	...	...	...	...	.		..	...	..	...	...	...	...		..	1	1
Postmasters General and Deputy Postmasters General	1	1	1	1	1	1	1	1	1	1	1	1	1	..	1	1	1	1	1	1	1	1	1	1	1	1	1	1	..	...	14	14
Superintendents, Probationers, Assistant Superintendents and Inspectors of Post Offices and Railway Mail Service	57	58	52	62	27	27	51	52	32	33	16	21	12	12	12	12	10	10	10	10	18	19	9	9		7	7	7	60	60	380	399
Postmasters, including, Deputy, Assistant, Sub and Branch Postmasters	809	777	678	630	619	604	685	707	506	517	110	130	228	237	228	170	136	143	160	167	333	328	226	226	109	113	88	90	.	...	4,915	4,858
Miscellaneous Agencies such as Schoolmasters, &c.	347	397	465	663	615	646	113	131	211	206	14	15	148	157	66	117	44	45	49	49	112	100	113	118	26	24	53	62		.	2,376	2,730
Clerks (English and Vernacular)	1,273	1,276	514	566	661	680	404	621	340	378	163	219	155	160	116	127	81	81	98	102	173	177	105	124	55	55	59	63	1,406	1,250	5,603	5,870
Postmen and other servants	1,662	2,301	1,299	1,294	1,415	1,570	1,893	1,653	862	952	263	302	403	416	262	357	224	234	120	125	351	767	260	449	146	144	148	161	513	434	9,851	11,218
Village Postmen	1,108	456	511	554	749	626	81	100	350	293	23	24	283	283	250	162	94	100	224	233	671	262	284	107	31	29	66	68	...	...	4,725	3,297
Road Establishment, consisting of Overseers, Runners, Clerks and Booking Agents, Coachmen, Syces, Boatmen, Bearers and others	1,761	1,916	2,651	2,539	2,061	2,150	449	401	1,123	1,025	121	141	831	819	167	158	539	600	634	636	339	322	804	836	515	489	168	165	8	6	12,171	12,203
Combined Office.																																
Signallers	21	24	70	68	36	39	57	57	53	54	8	8	22	21	3	6	3	3	2	5	16	19	3	3	10	13	7	7	...	..	311	327
Clerks	2	16	...	..	1	.						...	..	...	..	...	.	...	1	1	.		..	...	...	...	...	...	...	...	4	17
Other servants	44	47	81	93	36	40	59	58	46	55	17	20	24	24	3	5	2	4	14	14	15	19	3	3	6	10	5	5	.	.	355	397
Total	7,092	7,276	6,322	6,470	6,251	6,392	3,793	3,781	3,524	3,514	736	881	2,107	2,130	1,108	1,124	1,134	1,221	1,313	1,343	[illegible]	[illegible]	1,608	1,876	906	885	602	629	1,988	1,801	40,713	41,356

Appendix No. X.

Comparative Statement showing the Receipts and charges of the Postal Department for the years 1887-88 and 1888-89.

Heads of Receipts.	1887-88.	1888-89.	Increase.	Decrease.
	R	R	R	R
Postal Service.				
*Postage realised in Cash and Commission.**				
Bengal	5,80,134	6,43,823	63,689	...
Madras	3 22,359	3,39 935	17,576	...
Bombay	3,66,925	3,92,173	25,248	...
North-Western Provinces	4,00,031	4,30,746	30,715	...
Punjab	2,49 305	2,64,800	15,495	...
Burma	1,86,738	1,90,362	3,624	...
Central Provinces	1,44,055	1,55,477	11,422	...
Oudh	1,01,541	99,742	...	1,799
Rajputana	72,284	73,007	723	...
Assam	83,949	87,972	4,023	...
Behar	2,01,688	2 08,773	7,085	...
Eastern Bengal	1,19,236	1,32,951	13,715	...
Central India	63,522	61,628	...	1,894
Sind	76,309	85,440	9,131	...
Total	29,68,076	31,66,829	2,02,446	3,693
Sale of Ordinary Postage Stamps.				
Bengal	8,39,203	8,26,402	...	12,801
Madras	13,55,374	14,29,992	74 618	...
Bombay	16,45,790	17,39,892	94,102	...
North-Western Provinces	7,87,711	7,77 598	...	10,113
Punjab	7,43,316	7 92,210	48,894	...
Burma	3,58,168	3,61,729	3,561	...
Central Provinces	2,66,864	2,91,438	24,574	...
Oudh	1,42,721	1,49,462	6,741	...
Rajputana	1,76,113	2,02,515	26,402	...
Assam	1,72,987	1,84,565	11,578	...
Behar	2,62,987	2,72,235	9,248	...
Eastern Bengal	1,38,556	1,52,031	13,475	...
Central India	96,640	98,139	1,499	...
Sind	2,11,083	2,26,727	15,644	...
Total	71,97,513	75,04,935	3,30,335	22,914
Deduct—Discount on sale of Postage Stamps	1,11,960	1,16,843	4,883	...
Net Total	70,85,553	73,88,092	3,25,453	22,914
Sale of Service Postage Stamps.				
Bengal	2 39,675	2,49,363	9,688	...
Madras	3,12,302	3,24,626	12,324	...
Bombay	3,6 ,673	3,75,527	7,854	...
North-Western Provinces	2,07,186	2,09,706	2,520	...
Punjab	3,20,049	3,41,076	21,027	...
Burma	46,458	67,303	20,845	...
Central Provinces	79,339	81,171	1,832	...
Oudh	52,408	54,751	2,343	...
Rajputana	12,381	13,796	1,415	...
Assam	29,510	31,955	2,445	...
Behar	45,378	46,314	936	...
Eastern Bengal	21,934	22,676	742	...
Central India	11,912	12,717	805	...
Sind	64,853	67,768	2,915	...
Total	18,11,058	18,98,749	87,691	...

* This includes—

(a) Commission realised on issue of Money Orders and other Money Order Receipts.

(b) Commission realised on sale of British Postal Orders.

(c) Postage on privileged publications.

(d) Forfeited India Postal Notes and Commission on India Postal Notes.

Appendix No. X—*continued.*

Heads of Receipts	1887-88.	1888-89.	Increase.	Decrease.
	R	R	R	R
POSTAL SERVICE—*contd.*				
Steam Postage due by the London Post Office.				
Bombay	2,72,133	2,78,480	6,347	...
Payments by Colonial and Foreign Administrations.				
Bombay	8,861	10,690	1,829	...
TOTAL	2,80,994	2,89,170	8,176	...
Miscellaneous.				
Bengal	15,159	16,182	1,023	...
Madras	17,673	13 882	...	3,791
Bombay	7,497	60,525	53,028	...
North-Western Provinces	6,812	19,186	12,374	...
Punjab	18,398	6,244	...	12,154
Burma	3,872	6,904	3,032	...
Central Provinces	2,538	2,044	...	494
Oudh	1,237	1,106	...	131
Rajputana	2,625	1,181	...	1,444
Assam	1,911	1,685	...	226
Behár	1,442	1,721	279	...
Eastern Bengal	1,637	258	...	1,379
Central India	717	724	7	...
Sind	1,396	1,460	64	...
TOTAL	82,914	1,33,102	69,807	19,619
TOTAL POSTAL SERVICE.				
Bengal	16,74,171	17,35,770	61,599	...
Madras	20,07,708	21,08,435	1,00,727	...
Bombay	26,68,879	28,57,287	1,88,408	...
North-Western Provinces	14,01,740	14,37,236	35,496	...
Punjab	13,31,068	14,04,330	73,262	...
Burma	5,95,236	6,26,298	31,062	...
Central Provinces	4,92,796	5,30,130	37,334	...
Oudh	2,97,907	3,05,061	7,154	...
Rajputana	2,63,403	2,90,499	27,096	...
Assam	2,88,357	3,06,177	17,820	...
Behar	5,11,495	5,29,043	17,548	...
Eastern Bengal	2,81,363	3,07,916	26,553	...
Central India	1,72,791	1,73,208	417	...
Sind	3,53,641	3,81,395	27,754	...
TOTAL	1,23,40,555	1,29,92,785	6,52,230	...
Deduct—Discount on sale of Postage Stamps	1,11,960	1,16,843	4,883	...
NET TOTAL	1 22,28,595	1,28,75,942	6 47,347	...
DEDUCT—*Amount due to the London Post Office.*				
Bombay	5,54,320	5,57,549	3,229	...
Payments to Colonial and Foreign Administrations.				
Bombay	8,920	13,389	4,469	...
TOTAL	5,63,240	5,70,938	7,698	...

Appendix No. X—*continued.*

Heads of Receipts.	1887-88	1888-89.	Increase.	Decrease.
	R	R	R	R
Postal Service—*continued.*				
Net Amount.				
Bengal	16,74,171	17,35,770	61,599	...
Madras	20,07,708	21,08,435	1,00,727	...
Bombay	21,05,639	22,86,349	1,80,710	...
North-Western Provinces	14,01,740	14,37,236	35,496	...
Punjab	13,31,068	14,04,330	73,202	...
Burma	5,95,236	6,26,298	31,062	...
Central Provinces	4,92,796	5,30,130	37,334	..
Oudh	2,97,907	3,05,061	7,154	...
Rajputana	2,63,403	2,90,499	27,096	...
Assam	2,88,357	3,06,177	17,820	...
Behar	5,11,495	5,29,043	17,548	...
Eastern Bengal	2,81,363	3,07,916	26,553	...
Central India	1,72,791	1,73,208	417	..
Sind	3,53,641	3,81,395	27,754	...
Total	1,17,77,315	1,24,21,847	6,44,532	...
Deduct—Discount on Sale of Postage Stamps	1,11,960	1,16,843	4,883	...
Net Amount	1,16,65,355	1,23,05,004	6,39,649	...
Non-Postal Branches.				
Bullock Train.				
Punjab	1,04,861	1,06,808	1,947	...
*Passenger Service.**				
Punjab	1,99,900	2,14,959	15,059	...
*Contributions from Native States.**				
Punjab	6,000	6 000	...	...
Central India	5,220	5,160	...	60
Madras	...	55	55	...
Total	11,220	11,215	55	60
Total Non-Postal Branches.				
Punjab	3,10,761	3,27,767	17,006	...
Central India	5,220	5,160	...	60
Madras	...	55	55	...
Total	3,15,981	3,32,982	17,061	60

* In the statement for 1887-88 contributions from Native States were included under Passenger Service Collections. In this statement they are shown separately.

Appendix No. X—*continued.*

Heads of Charges.	1887-88.	1888-89.	Increase.	Decrease.
POSTAL SERVICE—*continued.*	R	R	R	R
Fixed Establishment and Charges.				
Director-General of the Post Office	1,23,800	1,34 738	10,938	...
Comptroller, Post Office	2,97,349	3,17,149	19,800	...
Bengal	11,66,387	11,81,367	14,980	...
Madras	8,69,869	8,91 884	22,015	...
Bombay	12,31,575	12,38,260	6,685	...
North-Western Provinces	7,18,677	7,12,070	...	6,607
Punjab	5,84,631	5,88,928	4,297	...
Burma*	2,85,700	3,59,640	73,940	...
Central Provinces	3,18,068	3,25,616	7,548	...
Oudh	1,70,672	1,72,258	1,586	...
Rajputana	1,98,611	1,99,954	1,343	...
Assam*	2,38,537	2,47,667	9,130	...
Behar	3,25,645	3,29,505	3,860	...
Eastern Bengal	2,34,964	2,43,888	8,924	...
Central India	1,21,013	1,18,271	...	2,742
Sind	1,36,540	1,41,117	4,577	...
Railway Mail Service	7,30,602	7,46,049	15,447	...
TOTAL	77,52,640	79,48,361	2,05,070	9,349
Miscellaneous and Contingencies.				
Director-General of the Post Office	50,445	31,868	...	18,577
Comptroller, Post Office	16,771	8,686	...	8,085
Bengal	(a) 41 (e) 180 1,87,369 (c) 1,512	52 180 1,50,974 1,192	...	36,704
Madras	(a) 246 (f) 25 073 79,197 (c) 1,450	... 48 73,006 —279	...	33,191
Bombay	1,18,778 (a) 65 (f) 89,213 (c) 14,749 (d) 25,965	1,01,845 196 4,050 601 ...	...	1,42,078
North-Western Provinces	(a) 3,721 77,412 (c) 100 (f) 49	2,527 58,737 4,476 ...	...	15,542
Punjab	(a) ... 61,010 (c) 1,875 (g) 212	3 55,328 630 ...	...	7,136
Burma	56,092 (a) ... (c) 1,460 (e) 6,596 (f) ..	73,590 2 —625 36,703 397	45,619	...
Central Provinces	38,729 (c) —355	37,629 858	113	...
Oudh	15,395 (a) 12	15,404 ...	...	3
Rajputana	(c) —442 24 4-4 (e) 1,482	917 19,911 2,540	...	2,126
Assam	(c) 220 22,883	... 22,193	...	910
Behar	(a) 15 31,959	1 26,113	...	5,860

* In the statement for 1887-88 subsidy for the conveyance of mails between Rangoon, Bassein and intermediate stations (R6,000), and subsidy for the daily mail service between Dhubri and Dibrugarh (R42,500) were shown under Fixed Establishment. In this statement they are taken to the head Subsidies.

(a) Law Charges.
(c) Compensation for loss of Insured Parcels.
(d) Special Train-hire.
(e) Payments to State Railways.
(f) Payments to Guaranteed Railways.
(g) Camp of Exercise.

Appendix No. X.—*continued.*

Heads of Charges.	1887-88.	1888-89.	Increase.	Decrease.
Postal Service—*continued.*	R	R	R	R
Miscellaneous and Contingencies—continued.				
Eastern Bengal	27,105 (c) "	24,222 32	...	2,851
Central India	10,456	7,973	...	2,483
Sind	(a) " (c) 300 14,118	1 805 12,345	...	1,267
Railway Mail Service	(a) 670 3,32,609 (f) 38,154 (d) 5,331 (e) 5,08,170	... 2,32,344 1,65,438 58,400 4,56,689	27,937	...
TOTAL	18,91,146	16,88,002	73,669	2,76,813
*Mail-cart (after deducting charges for Passenger Service.)**				
Bengal	12,904	12,905	1	...
Madras	22 693	17,764	...	4,929
Bombay	39,318	32 208	...	7,110
North-Western Provinces	31,956	28,079	...	3,877
Punjab	74,770	60,214	...	14,556
Burma	4,135	10,415	6,280	...
Central Provinces	29,279	27,407	...	1,872
Oudh	3,693	4,125	432	...
Assam	3,709	2,994	...	715
Behar	544	518	...	26
Central India	4,716	5,808	1,092	...
Sind	14,406	12,858	...	1,548
Railway Mail Service	...	300	300	...
TOTAL	2,42,123	2,15 595	8,105	34,633
Bounty Money.				
Bengal	27	61,599	61 572	...
Madras	3,271	4,090	819	...
Bombay	2,387	2,211	...	176
Burma	384	809	425	..
Sind		8	8	...
TOTAL	6,069	68,717	62,824	176
Construction and Repairs of Post Office Buildings.				
Bengal	13,844	9,249	..	4,595
Madras	201	72	...	129
Bombay	530	523	...	7
North-Western Provinces	947	828	...	119
Punjab	1,100	197	...	903
Burma	791	1,417	626	...
Central Provinces	1,143	330	...	813
Oudh	600	468	...	132
Rajputana	26	14	...	12
Assam	1,709	1 460	...	249
Behar	1,310	1,926	616	...
Eastern Bengal	5,671	1,738	...	3,933
Central India	31	84	53	...
Sind	519	297	...	222
Railway Mail Service	404	395	...	9
TOTAL	28,826	18,998	1,295	11,123

* In the statement for 1887-88 Passenger Service Collections, as well as Contributions from Native States, were deducted from this head. In this statement Passenger Service Collections only are so deducted.

(a) Law Charges.
(c) Compensation for loss of Insured Parcels.
(d) Special Train-hire.
(e) Payments to State Railways.
(f) Payments to Guaranteed Railways.

Appendix No. X—*concluded.*

Heads of Charges.	1887-88.	1888-89.	Increase.	Decrease.
Postal Service—*concluded.*				
Total Postal Service.	R	R	R	R
Director-General of the Post Office	1,74,245	1,66,606		7,639
Comptroller, Post Office	3,14,120	3,25,835	11,715	...
Bengal	13,82,264	14,17,518	35,254	...
Madras	10,02,000	9,86,585	...	15,415
Bombay	15,22,580	13,79,894	...	1,42,686
North-Western Provinces	8,32,862	8,06,717	...	26,145
Punjab	7,23,598	7,05,300	..	18,298
Burma	3,55,458	4,82,348	1,26,890	...
Central Provinces	3,86,864	3,91,840	4,976	...
Oudh	1,90,372	1,92,255	1,883	...
Rajputana	2,24,131	2,23,336	...	795
Assam	2,67,058	2,74,314	7,256	...
Behar	3,59,473	3,58,063	...	1,410
Eastern Bengal	2,67,740	2,69,880	2,140	...
Central India	1,36,216	1,32,136	...	4,080
Sind	1,65,883	1,67,431	1,548	...
Railway Mail Service	16,15,940	16,59,615	43,675	...
Total	99,20,804	99,39,673	2,35,337	2,16,468
Non-Postal Branches.				
Bullock Train.				
Punjab	1,52,872	1,52,809	...	63
Passenger Service.*				
Punjab	1,99,900	2,14,959	15,059	...
Subsidy Payments.				
British India Steam Navigation Company and River Steamer Companies and Ferries in Bengal	4,60,767	4,60,333	..	434
Euphrates and Tigris Steam Navigation Company and for conveyance of Mails between Bombay and Goa (Bombay)	29,087	61,755	32,668	...
Irrawaddy Flotilla Company (Burma)	48,052	48,052	...	...
Subsidy for the daily Mail Service between Dhubri and Dibrugarh (Assam).	42,500	37,500	...	5,000
Total	5,80,406	6,07,640	32,668	5,434
Total Non-Postal Branches.				
Bengal	4,60,767	4,60,333	...	434
Bombay	29,087	61,755	32,668	...
Punjab	3,52,772	3,67,768	14,996	...
Burma	48,052	48,052	...	...
Assam	42,500	37,500	...	5,000
Total	9,33,178	9,75,408	47,664	5,434

* Charges for Passenger Service are shown at the same figures as the collections. In the statement for 1887-88 contributions from Native States were included under Passenger Service; but in this statement contributions are shown separately, (*vide* Passenger Service Receipts.)

Appendix

Comparative Abstract of Receipts and Charges of the

POST OFFICE REVENUE.	1887-88.	1888-89.	1887-88.	1888-89.
	R	R	R	R
I.—POSTAL SERVICE.				
Cash Receipts—				
Postage on Letters, Newspapers and Parcels	14,47,654	14,81,436		
Receipts on account of Money Orders	15,22,551	16,88,192		
Ditto ditto British Postal Orders	506	556		
	29,70,711	31,70,184		
DEDUCT—				
Refund of Postage collections	2,631	3,352		
Ditto Money Order commission	4	3		
	2,635	3,355	29,68,076	31,66,829
Sale of Postage Stamps, ordinary (gross value)	...	...	71,97,513	75,04,935
Ditto ditto service		...	18,11 058	18,98,749
Miscellaneous Receipts (i. e., *sale of waste paper, &c.*)—				
Fees for Window Delivery Tickets	8,206	8,730		
Other petty receipts	76,273	1,25,620		
	84,479	1,34,350		
DEDUCT—Refund of petty receipts	1,565	1,248	82,914	1,33,102
			1,20,59,561	1,27,03,615
DEDUCT—				
Amount of Foreign Postage due to London	2,82,187	2,79,069		
Payments to Colonial and other Foreign Administrations	59	2,699	2,82,246	2,81,768
TOTAL	...	...	1,17,77,315	1,24,21,847
II.—NON-POSTAL BRANCHES.				
Bullock Train collections	1,04,901	1,06,808		
DEDUCT—Refund of ditto	40	...	1,04,861	1,06,808
Mail Cart, Parcel Van and Passenger Servic *	1,99,900	2,14,959		
Contribution from Native States*	11,220	11,215	2,11,120	2,26,174
TOTAL	...	...	3,15 981	3,32,982
III.—RECEIPTS NOT SHOWN IN POST OFFICE ACCOUNTS BUT CREDITED TO POST OFFICE IN FINANCE AND REVENUE ACCOUNTS.				
District Post collections, including Zemindary Dâk receipts in Bengal	...	...	48,666	60,570
GRAND TOTAL	.	...	1,21,41,962	1,28,15,399

* In the statement for 1887-88 Contributions from Native States were included under Passenger Service Collections. In this statement they are shown separately.

No. XI.

Postal Department during the years 1887-88 and 1888-89.

POST OFFICE EXPENDITURE.	1887-88.	1888-89.	1887-88.	1888-89.
I.—POSTAL SERVICE.	R	R	R	R
Salaries and Establishments.				
CHIEF OFFICE, CALCUTTA. — Director-General's Office, Salaries	86,853	98,676		
Comptroller's Office	33,996	35,196		
Establishment	3,00,299	3,18,016		
PRESIDENCY AND DISTRICT OFFICES. — Postmasters General, Deputy Postmasters General and Assistant Director General, R. M. S., Salaries	1,88,870	1,91,895		
Presidency Postmasters, Superintendents and Inspectors, Salaries	7,32,035	7,50,386		
Establishment	54,04,708	55,32,290		
CONVEYANCE OF MAILS. — Road Establishment	9,15,360	9,24,671		
Ferry	3,147	2,851		
Steam Service Contract*	...	...		
Boat Establishment	18,251	20,600		
Railway Charges	17,896	21,936		
POST OFFICE MISCELLANEOUS. — Printing Establishment	51,225	51,794		
Miscellaneous and Contingent Charges.			77,52,640	79,48,361
CHIEF OFFICE, CALCUTTA. — Temporary Establishment	8,777	661		
Office Expenses	47,868	30,997		
Travelling Expenses	10,571	8,896		
PRESIDENCY AND DISTRICT OFFICES. — Experimental and Temporary Establishment	23,771	18,973		
Office Expenses	5,38,262	4,14,834		
Travelling Expenses	3,42,690	3,06,579		
CONVEYANCE OF MAILS. — Road Establishment, Temporary	3,335	3,587		
Contingent Road Charges	55,000	41,404		
Payments to P. and O. Co.	15,267	12,939		
Boat Establishment, Contingencies	1,240	3,138		
Special Train Hire	31,100	58,400		
Payments to State Railways	5,11,593	4,96,111		
Payments to Guaranteed Railways	1,58,012	1,69,933		
POST OFFICE MISCELLANEOUS. — Printing Miscellaneous	89,293	89,372		
Other Miscellaneous Charges	54,367	32,178		
CONVEYANCE OF MAILS. — Mail Cart (after deducting Passenger Van Service). — Mail Cart Establishment and Charges	4,42,023	4,30,554	18,91,146	16,88,002
Deduct Mail Cart and Passenger Service †	1,99,900	2,14,959		
Bounty Money			2,42,123	2,15,595
POST OFFICE, MISCELLANEOUS. — Construction and repair of Post Offices	...	...	6,069	68,717
Discount on sale of ordinary stamps	...	...	28,826	18,998
			1,11,960	1,16,843
TOTAL	...	...	1,00,32,764	1,00,56,516
II.—NON-POSTAL BRANCHES.				
CONVEYANCE OF MAILS. — Bullock Train Establishment and Charges			1,52,872	1,52,809
Mail Cart and Parcel Van Passenger Service†			1,99,900	2,14,959
Subsidy to B. I. and other S. N. Companies			5,80,406	6,07,640
TOTAL	...	...	9,33,178	9,75,408
III.—CHARGES NOT DEALT WITH IN THE POSTAL DEPARTMENT, BUT DEBITED TO POST OFFICE IN FINANCE AND REVENUE ACCOUNTS.				
District Post Establishments, including Zemindari Dâks in Bengal			11,53,819	11,44,970
Stores from England			4,99,400	4,76,460
Payments under Postal arrangements with Lords of the Treasury			6,50,000	3,75,000
Exchange on charges in England			4,82,990	3,96,170
TOTAL			27,86,209	23,92,600
GRAND TOTAL			1,37,52,151	1,34,24,524

* Subsidy for conveyance of mails between Rangoon and intermediate stations and subsidy for Daily Mail Service between Dhubri and Dibrugarh were shown under steam service contract in the statement for 1887-88. In this statement these items have been shown under Subsidy Payments.

† Charges for passenger service are shown at the same figure as the collections. In the statement for 1887-88 Contributions from Native States were included under Passenger Service, but in this statement Contributions are shown separately *vide* Passenger Service Receipts).

Appendix

Accounts showing the Gross Revenue, Cost of Management, and Net Revenue, &c.,

[NOTE.—The financial figures in this table do not include either receipts or disbursement

YEAR.	POSTAGE REVENUE PROPER			Miscellaneous cash receipts.	Total receipts.	Net receipts after deduction of postage due to foreign countries.	Net receipts deducting also official postage.	Disbursements.	Excess of receipts.	Deficit, if official postage be not reckoned as a receipt.	Proportion of postage revenue proper realized in cash.	POSTAL TACLES AT THE OF EACH
	Sale of stamps to public.	Official postage.	Cash on unpaid and insufficiently paid letters, &c.									Post Offices.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12).	(13)
	R	R	R	R	R	R	R	R	R	R		No.
1853-54 . . .	...	24,71,176	19,92,870	55,584	45,19,630	45,19,630	20,48,454	24,37,209	20,82,421	3,88,755	...	...
1854-55 (estimated) .	...	13,00,000	22,72,910	...	35,72,910	32,86,910	19,86,910	27,39,376	5,47,534	7,52,466	...	645
1855-56 . . .	8,52,750	16,20,662	7,72,744	60,300	33,06,456	32,11,186	15,90,524	29,44,501	2,66,685	13,53,977	...	753
1856-57 . . .	8,70,610	18,62,006	9,94,934	1,69,710	38,97,260	37,12,850	18,50,844	29,03,289	8,09,561	10,52,445	...	779
1857-58 . . .	8,53,500	18,53,210	8,25,284	1,75,470	37,07,464	36,03,024	17,49,814	35,92,848	10,176	18,43,034	...	810
1858-59 . . .	11,98,870	25,2[illegible],189	12,26,002	1,93,230	51,43,291	49,40,141	24,14,952	35,20,092	14,20,049	11,05,140	...	833
1859-60 . . .	14,49,040	27,47,012	12,35,683	92,260	55,23,995	53,39,245	25,92,233	37 37,911	16,01,334	11,45,678	...	852
1860-61 . . .	15,99,349	23,84,734	12,23,860	83,860	52,91 803	51,19,013	27,34,279	38,60,798	12,58,215	11,26,519	...	889
1861-62 . . .	17,59,920	28,68,833	12,54,826	62,760	59,46,339	56,73,679	28,04,846	37,99,755	18,7[illegible],924	9,94,909	...	942
1862-63 . . .	18,93,089	31,92,983	13,30,874	56,555	64,73,501	62,13,665	30,20,682	37,37,535	24,76,130	7,16,853	...	1,011
1863-64 . . .	21,00,107	35,58,546	14,43,410	35,588	71,37,651	67,65,591	32,07,045	38,76,162	28,89,429	6,69,117	...	1,091
1864-65 . . .	22,80,090	40,20,822	11,67,745	53,970	78,22,627	74,37,401	34,16,579	39,30,579	35,06,822	5,14,000	...	1,191
1865-66 . . .	24,46,105	50,08,003	14,91,707	47 600	89,93,415	85,67,271	35,59,268	4[illegible],88,625	43,78,646	6,29,357		1,538
1866-67 (11 months) .	23,18,930	26,56,260	13,96,468	49,336	64,20,994	60,21 873	33,65,613	40,29,481	19,92,392	6,63,868	...	1,738
1867-68 . . .	25,42,261	23,09,839	15,32,952	63,128	64,48,180	60,84,446	37,74,607	47,54,940	13,29,506	9,80,333	...	2,205
1868-69 . . .	28,59,802	27,55,016	16,25,976	44,224	72,85,018	68,60,720	41,05,704	53,70,201	14,90,519	12,64,497	...	2,589
1869-70 . . .	26,90,557	28,87,627	16,13,383	67,550	72,59,117	68,16,010	39,28,383	55,96,779	12,19,231	16,68,396	...	2,629
1870-71 . . .	27,95,220	42,39, 24	17,80,090	56,424	88,70,858	79,82,895	37,43,771	51,77,567	28,05,328	14,33,796	...	2,736
1871-72 . . .	28,94,628	34,95,569	18,57,037	46,820	82,94,054	78,34,332	43,38,763	50,97,695	27,36,637	7,58,932	...	2,884
1872-73 . . .	29,70,417	10,63,847	18,86,960	1,08,779	60,30,003	55,16,109	44,52,262	52,32,689	2,83,420	7,80,427	31·86	3,006
1873-74 . . .	31,44,210	10,54,294	19,06,351	88,107	61,92,962	55,78,656	45,24,362	54,21,251	1,57,405	8,96,889	31·23	3,178
1874-75 . . .	33,77,668	10,82,570	20,25,126	38,974	65,24,138	59,48,732	48,66,162	55,7[illegible],868	3,77,864	7,04,706	31·23	3,408
1875-76 . . .	35,98,306	11,44,901	,28,245	36,382	69,07,834	63,35,301	51,90,400	56,39,3[illegible]0	6,95,991	4,48,910	30·97	3,631
1876-77 . . .	37,13,288	12,06,884	30,904	37,183	71,38,259	66,88,656	54,81,772	57,87,667	9,0[illegible],989	3,05,895	30·71	3,852
1877-78 . . .	41,32,910	12,96,136	22,44,948	53,845	77,07,839	72,97,171	60,11,035	60,82,704	12,14,467	71,669	29·33	4,107
1878-79 . . .	45,0[illegible],924	12,63,017	20,91,107	42,720	78,97,768	74,72,592	62,09,575	65,57,308	9,15,284	3,47,733	26·62	4,392
1879-80 . . .	48 37,899	13,48,874	20,47,289	63,822	82,97,884	79,89,726	66,40,852	68,93,435	10,96,291	2,52,583	24·86	4,410
1880-81 . . .	48,83,567	13,41,149	25,11,030	53,384	87,89,130	85,33,595	71,92,446	74,14,125	11,19,470	2,21,679	28·74	4,521
1881-82 . . .	43,91,285	13,88,929	31,36,104	98,800	90,15,118	87,04,259	73,15,330	79,58,765	7,45,494	6,43,435	35·17	4,819
1882-83 . . .	44,50,471	14,90 802	33,77,[illegible]02	53,297	93,71,072	91,06,935	76,16,133	85,49,226	5,57,709	9,33,093	36·24	5,310
1883-84 . . .	47,92,161	15,74 [illegible]56	35,24,817	57,835	99,47,569	96,62,300	80,89,544	89,44,790	7,19,5[illegible]0	8,53,246	35·64	5,879
1884-85 . .	50,24,334	16,17,014	35,87,102	43,620	1,02,72,670	99,89,669	83,72,055	90,72,350	9,17,319	7,00,295	35·07	6,488
1885-86 . . .	64,08,218	17,19,768	26,88,929	96,317	1,09,13,232	1,06,05,220	88,85,452	94,26,282	11,78,938	5,4[illegible],830	24·86	6,849
1886-87 . . .	66,96,849	17,49,152	28,12,035	86,791	1,13,44,827	1,10,82,590	93,33,438	97,26,901	13,55,689	3,9[illegible],463	24·98	7,097
1887 88 . . .	70,85,553	18,11,058	29,68,076	82,914	1,19,47,601	1,16,65,355	98,54,297	99,58,084	17,07,271	1,03,787	25·02	7,263
1888-89 . . .	73,88,052	18,98,749	31,66,829	1,33,102	1,25,86,772	1 23,05,004	1,04 06,255	99,39,673	23,65,331	Surplus 4,66,582	25·43	7,533

Column 2.—These figures represent the net proceeds of the sale of ordinary postage stamps after deducting the sale discount.

Column 3.—The great differences observable in this column are due mainly to changes of system in the treatment of official correspondence, which was charged at full letter rates up to 1865-66, at the same rates as ordinary correspondence (letters and newspapers, &c.), from that year on to 1872-73, after which a low privileged rate of 1-anna for each letter not exceeding 10 tolas (about 4 oz.) was conceded, thus reducing immensely the postage income.

Column 8.—The figures in this column are useful, as shewing the revenue undisturbed by the changes of system in respect of official correspondence explained in the note referring to column 3.

No. XII.

of the Post Office Department in India from 1853-54 to 1888-89.

on account of conveyance of passengers or any of the Non-Postal Branches.]

Recep-open end year.		Postal Lines.					Total Number of article given out for delivery.						Articles finanly undelivered after passing through the Dead Letter Offices.			European Letters.		
Letter Boxes.	Village Postmen.	Railway.	Mail-cart, horses, camels, &c.	Runner or boat-lines.	Steamer Services, Sea and River.	Total mileage.	Letters.*	Newspapers.	Parcels.	Packets.	Money Orders.	Total.	Number.	Percentage on total in column 26.	Number of registered periodicals at the end of each year.	Sent to Europe by P.&O.Co.'s Steamers.	Received from Europe by P. & O. Co.'s Steamers.	Indian share of loss upon subsidy to the P. & O. Co. *i.e.*, of subsidy after deduction of sea postage receipts.
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
No.	No.	Miles.	Miles.	Miles.	Miles.	Miles.	No.	No.	No.	No.	No.	No.	No.	No.	No	No.	No.	£
							Three digits omitted in these five columns.											
...	...	...	...	...	...	...	17,260	1,824	296	93	...	19,473						
...	...	...	6,127	24,467	...	30,594	26,392	2,629	463	133	...	29,618						
...	...	146	5,697	30,470	...	36,313	29,503	3,133	477	172	...	33,286						
...	...	No information available for this year.					33,863	3,772	492	173	..	38,302						
...	...	273	5,508	31,152	...	36,933	37,453	5,272	533	177	...	43,441						
...	...	532	5,766	33,232	...	39,530	45,743	6,326	625	243	...	52,938						
...	...	711	5,862	32,765	...	39,338	42,637	5,262	564	268	...	48,733						
...	...	1,046	5,740	36,784	...	43,570	42,981	4,652	563	292	...	48,490						
...	...	1,798	4,722	39,034	...	45,554	42,347	4,229	561	321	...	47,459						
...	...	2,382	5,247	34,318	5,137	47,084	44,246	4,558	556	341	...	49,702						
...	...	2,473	5,156	33,853	5,137	46,619	46,907	4,648	556	349	...	52,462						
...	...	2,904	5,319	33,320	5,332	46,875	51,069	4,917	591	391	...	56,968						
...	...	3,275	4,967	33,311	5,444	46,997	54,797	5,134	579	402	...	60,913						
...	...	3,658	4,851	33,976	5,444	47,929	54,057	4,825	562	403	...	59,849						
...	...	3,995	5,140	34,930	5,613	49,678	62,567	5,411	65	525	...	69,154						
...	...	4,235	5,460	34,973	5,613	50,281	68,891	5,773	699	623	...	75,98						
1,422	...	4,433	5,333	35,498	5,613	50,877	76,867	6,165	764	736	...	84,534	...	...	...	...	...	73,110
1,608	...	4,993	4,175	36,911	6,184	52,263	77,303	6,565	694	1,127	...	85,689	...	...	...	...	...	69,150
1,885	...	5,063	4,278	35,929	6,367	51,637	80,636	6,840	675	1,409	...	89,561	...	...	430	...	...	68,110
3,299	...	5,368	3,915	33,406	6,367	49,056	83,127	7,928	653	1,448	...	93,157	...	...	478	...	...	61,072
3,554	...	5,738	4,003	32,947	11,928	54,616	98,531	8,762	605	1,336	...	109,235	1,035,440	·94	542	...	...	54,770
3,938	1,463	6,138	4,226	31,847	13,687	55,898	104,353	9,365	792	1,608	...	116,119	922,001	·79	610	...	...	57,170
4,447	1,695	6,549	4,176	32,632	13,687	57,044	107,576	9,423	851	1,618	...	119,470	781,487	·66	633	...	...	53,125
5,454	1,950	6,938	4,323	33,422	13,687	58,370	110,051	9,880	990	1,619	...	122,541	691,261	·56	644	(a) 2,678,592	(a) 2,548,795	66,685
5,574	2,242	7,338	3,781	33,157	13,687	57,963	115,089	10,99	909	1,827	...	128,826	667,170	·51	683	2,626,264	2,978,519	70,749
6,167	2,601	8,123	3,269	32,875	13,687	57,954	118,599	10,276	998	2,023	...	131,899	635,901	·48	...	2,862,213	2,873,819	71,051
6,426	2,702	8,606	3,042	32,284	14,308	58,240	128,567	11,251	1,074	2,085	...	142,977	658,068	·46	...	3,021,980	2,035,403	88,160
6,720	2,833	9,455	3,020	31,977	14,308	58,760	143,538	11,942	1,080	2,195	...	158,666	673,108	·43	...	2,797,421	3,138,473	71,051
7,190	3,241	9,745	3,303	32,321	14,308	59,677	153,093	12,527	1,152	2,387	2,645	171,804	621,451	·36	...	3,243,047	3,170,123	70,000
7,936	3,670	9,901	3,648	33,135	14,520	61,204	165,553	14,076	1,312	3,113	2,566	186,620	578,606	·31	...	3,272,930	3,176,926	70,000
8,426	3,843	10,631	3,580	34,805†	14,520†	63,536	179,480	15,848	1,286	3,691	3,035	203,340	608,967	·29	...	3,336,127	3,251,652	70,000
8,731	4,039	11,632	4,049	34,482	10,725	60,888	193,513	17,507	1,338	4,425	3,550	220,333	639,399	·29	...	3,531,071	3,429,865	70,000
9,056	4,253	11,862	4,227	35,281	11,117	62,487	211,983	20,342	1,476	5,119	4,163	243,083	672,076	·28	...	3,668,270	3,310,681	68,000
9,386	4,455	12,710	3,933	35,729	11,683	64,055	225,811	21,607	1,580	5,752	4,821	259,571	708,817	·27	...	3,752,148	3,633,664	68,000
9,704	4,725	14,043	3,963	36,471	12,483	66,960	238,692	21,833	1,621	6,740	5,512	274,398	707,362	·26	...	4,411,729	4,427,507	68,000
10,067	3,297	15,073	3,976	36,539	12,263	67,851	254,491	22,696	1,798	8,102	6,137	293,224	718,170	·24	...	4,416,392	4,569,876	50,000

Column. 12.—The figures in this column show the proportion of the cash collections in column 4 to the total postal revenue of columns 2, 3, and 4. The comparison commences with the year 1872-73, when the official postage rate was reduced (see note on column 3) and the whole collected in stamps.

Columns 21 to 26.—Three digits are omitted from the figures in these columns.

Columns 27 and 28.—These figures cannot be given prior to 1873-74, owing to a difference in the system of statistical record.

Column 29.—The registration of newspapers only commenced in the year 1871-72 and ended in 1877-78.

(a) Revised so as to include letters to Gibralter, Malta and places east of Suez.

* Including post-cards from 1879-80.

† 1,712 miles of lines under this head have in 1884-85 been included in column 19.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, February 17th, 1890.

During the past week pressure has been disturbed by the passage from north-west to south-east across Northern India of a somewhat important depression. During the opening days of the week the distribution was such as has characterised the greater part of the present cold season, but on the 14th signs of a depression were observable on the north-west frontier. On the following day a well marked storm lay over the Indus Valley whence it travelled on a curved course across North-Western India and down the Gangetic plain. Subsequently there occurred a rapid barometric recovery in the north-west and the normal distribution was re-established.

The chart of the 11th showed a large high pressure area over the north-western and central parts of India, and relatively low pressures over the Bay and off the Malabar Coast. The winds had the directions which usually accompany this distribution, blowing from north-west and west down the Gangetic plain, from north over Bengal, from north-west on the Madras side of the Peninsula, and from north-east on the Bombay side. There was some cloud over North-Western India, but elsewhere the weather was fine. On the 12th and 13th there was no change of importance, but on the 14th the report showed a rapid barometric fall in Baluchistan and Upper Sind and south-easterly winds over a large part of North-Western India. On the following morning, the 15th, a large well-marked depression lay over the Indus Valley, the centre being not far from Jacobabad where the abnormal depression of the barometer amounted to 0·30″. Strong and squally cyclonic winds prevailed throughout North-Western India. By the morning of the 16th the storm had reached the east of the Punjab and the west of the North-Western Provinces. It was less distinctly marked than on the 15th, owing probably to its neighbourhood to the hills, but the anomalous depression of the barometer was as great at the centre as on the previous day. By the morning of the 17th the storm lay over Bengal, where it was occasioning a depression of the barometer almost as large as that registered in North-Western India. In the Punjab, North-Western Provinces and Rajputana pressure had increased rapidly and the distribution had to a large extent re-assumed the conditions it exhibited at the commencement of the week. During the passage of the disturbance across Northern India, the weather was squally and gales of wind were experienced at several stations with showers in many places.

Temperature.—At the commencement of the week there was a slight deficiency of temperature in Bengal and an excess elsewhere. In North-Western India, and more particularly on the hills, the weather was most exceptionally warm. This warm weather in North-Western India continued during the greater part of the week, but the amount of the excess gradually decreased till, on the 17th, the mean temperature in the Punjab was below the normal average.

The following table shows the variations of the mean temperature of the present and of the past weeks from the normal average :—

PROVINCES.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
	°	°
Burma	+0·8	+1·3
Bengal	−0·9	+2·2
North-Western Provinces	+0·7	+4·4
Punjab	+2·2	+5·9
Bombay	+1·6	+2·7
Central Provinces	+2·2	+2·8
Guzerat and Central India	+0·8	+5·0
Sind and Rajputana	+1·9	+6·4
Madras	+0·2	−0·6

This table shows that, with the exception of Madras, the mean temperature of every Province in India was above the normal average, the mean excess exceeding 5° in the Punjab, Guzerat, Central India, Sind and Rajputana. In this comparison the readings at the hill stations are omitted, or the excess in the North-West would have been still larger. The following figures give the difference of the mean temperature at the following stations from the normal average for the week under review :—

DATE.	11		12		13		14		15		16		17	
Station.	Maximum.	Minimum.	Maximum.	Minimum.	Maximum.	Minimum.	Maximum.	Minimum.	Maximum.	Minimum.	Maximum.	Minimum.	Maximum.	Minimum.
Quetta	+ 3·8	+ 3·9	+ 5·9	+ 6·7	+17·1	+10·0	+17·7	+15·4	+18·3	+ 5·1	− 2·7	+ 6·9	+ 1·4	− 2·2
Murree	+17·6	+11·8	+17·3	+12·2	+14·9	+10·1	+14·3	+11·9	+ 7·6	+ 0·3	− 4·8	− 5·4	+ 2·4	− 3·4
Simla	+11·2	+15·5	+14·0	+13·0	+ 7·4	+ 8·2	+ 9·2	+10·4	+ 1·9	+ 2·0	− 3·8	+ 3·3	+ 0·3	+ 2·5
Ramkhet	+ 7·2	+12·0	+11·7	+10·5	− 2·8	+ 4·3	+ 5·8	+ 6·7	+ 8·6	+ 0·4	+ 0·5	+ 4·2	+ 6·4	+ 3·5
Mean	+10·0	+10·8	+12·2	+10·6	+ 9·2	+ 8·2	+11·8	+11·1	+ 9·1	+ 2·0	− 2·7	+ 2·3	+ 2·6	+ 0·1
	+10·4		+11·4		+ 8·7		+11·5		+ 5·6		− 0·2		+ 1·4	

In most parts of India the weather was warmer than usual throughout the entire week, but Bengal experienced one day, Burma two days, and Madras five days cooler than usual.

Rainfall:—The rainfall of the week has been entirely confined to two regions in India, *viz.*, the Punjab and Assam. In the latter region the falls were very slight, the mean rainfall of the week in the Southern Valley being only 0·02" and in the Northern Valley 0·21." Sibsagar and Dibrugarh both received ½ inch of rain, while Cherrapunji received only 0·05 inch, so that the amount of rain apparently decreased from the hills southward. In the Punjab the districts which received the largest average rainfall were the hills, the submontane and the north-western parts of the Province. In the west, south, and centre the rainfall was very light, the mean fall not exceeding one-twentieth of an inch, and over the whole Province the average fall was less than that normally expected at this season. The heaviest fall throughout the Province was 1¼ inch at Pathankot, this was followed by 1 inch at Attock and ½ inch at Dasuya (Hoshiarpar) and Sialkot.

The week's fall having been everywhere below the normal average, it has had but little effect on the state of the seasonal rainfall. From Behar north-westward and westward across Northern India as far as the Indus, the rainfall of the season is deficient, the amount varying from 41 per cent. in the east of the North-Western Provinces to 100 per cent. in Rajputana and Kattiawar.

Province.	Division.	Rainfall data for week ending 17th February 1890.			Rainfall data from October 15th to 17th February 1890.		
		Average actual rainfall of Division	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 17th February.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches	Inches.	Inches.	Per cent.
Burma	Tenasserim	0	0	0	19·70	5·33	+270
	Lower Burma	0	0	0	8·38	6·28	+ 33
	Central do.	0	0	0	7·06	4·25	+ 66
	Upper do.	0	?	?	3·80	?	?
	Arakan	0	0	0	7·59	5·83	+ 30
Bengal and Assam	Eastern Bengal	0	0·39	—0·39	8·23	5·42	+ 52
	Assam (Surma)	0·02	0·45	—0·43	5·03	5·05	+ 11
	Do. (Brahmaputra)	0·21	0·39	—0·18	3·13	4·46	— 30
	Deltaic Bengal	0	0·28	—0·28	10·30	4·33	+138
	Central do.	0	0·24	—0·24	3·74	3·45	+ 8
	North do.	0	0·18	—0·18	1·26	3·37	— 63
	Orissa	0	0·33	—0·33	15·[illegible]8	6·86	+126
	Chutia Nagpur	0	0·22	—0·22	3·00	3·23	— 7
	Behar (South)	0	0·12	—0·12	0·5[illegible]	2·07	— 79
	Do. (North)	0	0·21	—0·21	0·61	2·39	— 74
North-Western Provinces and Oudh.	North-Western Provinces (East)	0	0·16	—0·16	1·23	2·08	— 41
	Oudh (South)	0	0·06	—0·06	0·05	1·55	— 97
	Do. (North)	0	0·13	—0·13	0·12	1·70	— 93
	North-Western Provinces (Central)	0	0·07	—0·07	0·01	1·33	— 99
	North-Western Provinces (West)	0	0·11	—0·11	0·08	1·25	— 94
	North-Western Provinces (Submontane)	0	0·28	—0·28	0·46	2·52	— 82
Punjab	Punjab (South)	0·06	0·15	—0·09	0·22	1·49	— 85
	Do. (Central)	0·04	0·18	—0·14	0·36	1·94	— 81
	Do. (Submontane)	0·25	0·41	—0·16	0·60	3·32	— 88
	Do. (Hill Districts)	0·32	0·94	—0·62	2·39	7·83	— 69
	Do. (North-West)	0·[illegible]2	0·40	—0·18	0·81	4·65	— 83
	Do. (West)	0·02	0·08	—0·06	0·17	1·37	— 88
Bombay and Malabar C ast Districts (Madras).	Malabar	0	0·07	—0·07	12·52	11·08	+ 5
	Madras (South Central)	0	0·04	—0·04	7·21	12·79	— 44
	Coorg	0	0·01	—0·01	12·76	9·13	+ 40
	Mysore	0	0	0	3·03	4·62	— 33
	Konkan	0	0·01	—0·01	4·90	2·36	+109
	Bombay—Deccan	0	0	0	5·10	3·84	+ 33
	Hyderabad (North)	...	...	...	..	...	...
	Khandeish	0	0·02	—0·02	1·26	3·39	— 63
Central Provinces and Berar.	Berar	0	0·06	—0·06	3·14	3·28	— 4
	Central Provinces (West)	0	0·06	—0·06	2·95	2·15	+ 37
	Do. (Central)	0	0·12	—0·12	1·73	2·23	— 22
	Do. (East)	0	0·27	—0·27	1·97	2·13	— 8
Bombay (North)	Guzerat	0	0·02	—0·02	0·02	0·62	— 97
	Kattiawar	0	0·02	—0·02	0	0·40	—100
	Sind	0	0·02	—0·02	0·01	0·68	— 99
Rajputana and Central India	Central India (East)	0	0·05	—0·05	0·13	1·46	— 91
	Rajputana (East), Central India (West)	0	0·01	—0·01	0	0·78	—100
	Rajputana (West)	0	0·01	—0·01	0	0·50	—100
Madras	East Coast (North)	0	0·15	—0·15	12·85	9·42	+ 36
	Hyderabad (South)	0	0·02	—0·02	2·71	2·42	+ 12
	Madras (Central)	0	0	0	5·05	4·69	+ 8
	East Coast (Central)	0	0·04	—0·04	10·77	15·41	— 30
	Do. (South)	0	0·07	—0·07	11·90	18·44	— 35
	Madras (South)	0	0·11	—0·11	4·80	14·02	— 67

W. L. DALLAS,

SIMLA, *the 21st February, 1890.* *Assistant Meteorological Reporter to the Government of India.*

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 22nd February.*—Rainfall very slight in Madura and none elsewhere. Crops generally good, but withered in parts of Nellore, Chingleput, South Arcot, Tanjore, Madura, Tinnevelly, Coimbatore, and Salem. Paddy blighted in one taluk in North Arcot; cotton affected by northerly winds in parts of Tinnevelly. Prices rising in ten districts, falling in seven, stationary in others. Prospects generally fair.

Bombay.—*For week ending 26th February.*—Slight rain in Shikarpur and Hyderabad, more wanted for late crops in Karachi and Upper Sind Frontier. Crops blighted or damaged by frost or locusts in two districts of Sind, indifferent or middling in Poona, Ahmednagar and Satara; cotton in Dharwar blighted; crops otherwise satisfactory. Opium in Baroda fair.

Bengal.—*For week ending 25th February.*—Weather becoming gradually warmer. No rain during the week. *Rabi* crops ripening, and harvest prospects generally hopeful. Mustard and other early *rabi* crops being gathered. Tobacco generally and *ganja* in Rajshahye good. Sugar manufacture proceeding with fair outturn in many districts. Collection of opium in progress, the weather being very favourable. Spring rice doing well, and ploughing for early rice and jute going on in some districts. Common rice still generally dear, and no marked fluctuation in price reported from any of the districts during the past week. No change to report as to condition of people in the area of Balasore, where apprehensions of distress have been entertained.

North-Western Provinces and Oudh.—*For week ending 26th February.*—Weather generally cloudy and warmer, but rain holds off. *Rabi* harvest has begun in the eastern districts. The poppy is in flower and is doing well, but the prevalent high winds are unfavourable to the later sowings. Supplies are sufficient and fluctuations in prices unimportant.

Punjab.—*For week ending 26th February.*—Slight rain has fallen in Ferozepur, Rawalpindi, and Peshawar. Prices are stationary in Hissar, Ferozepur and Dera Ismail Khan and rising elsewhere. Sowings of extra *rabi* in progress; ploughings for *kharif* have commenced in Lahore. Crops are suffering for want of rain in most districts. Prospects of wheat doubtful in Amoalla. Locusts appeared in Rawalpindi and Shahpur, but damaged the crops in only two villages of the latter district. Fodder sufficient except in Hissar, Sialkot, Lahore, Dera Ismail Khan, and in parts of Multan.

Central Provinces.—*For week ending 26th February*—Weather warm and rather cloudy towards close of week. *Rabi* harvest in progress. Estimated outturn of wheat and linseed is up to the average in most districts. Prices remain steady.

Burma.—*For week ending 22nd February.*—The only district in which rain fell was Mergui. In Upper Burma in the Bhamo district the crop prospect is not good for want of water, elsewhere the prospect is satisfactory. In Lower Burma a rise in the price of paddy is noticeable in four and a fall in two districts. In Upper Burma there is a fall in the price in Mandalay and a rise in Yamethin, elsewhere no fluctuations are shown. The food-supply is sufficient throughout the Province.

Assam.—*For week ending 26th February.*—Weather getting warm. Slight rain in Cachar, Sibsagar and Lakhimpur. Gathering of mustard, pressing of sugarcane and ploughing for summer rice still continue. Tea doing well.

Mysore and Coorg.—*For week ending 26th February.*—In Mysore the standing crops are in good condition. Paddy and sugarcane harvested in parts. Outturn and prospects generally favourable.

No standing crops in Coorg.

Berar and Hyderabad.—*For week ending 26th February.*—In Berar the weather is somewhat warm. Threshing of *jowari* and other *kharif* crops almost finished. *Rabi* in good condition, harvesting commenced. Land being prepared for next season. Fodder sufficient except in Ellichpur and Dariapur taluks. Prices unchanged.

No rain at Hyderabad Weeding of *tabi* crops commenced; *rabi* crops thriving. Prices stationary.

Central India.—*For week ending 26th February.*—Opium crop slightly injured by frost in Bhopal. Wheat harvesting commenced in the Nimar district of the Bhopawar Agency; yield below average. Wheat ripening in other parts. Prices of food slightly risen in Jhalna, but falling somewhat in Bhopal. Cultivation restricted in Nimar owing to want of water. Partial rain in Baghelkhand. No other material changes since last report.

Rajputana.—*For week ending 26th February.*—Agricultural operations satisfactory except in Kerowli. Standing crops good except in Harowtee and Kerowli. Agricultural stock good. Pasturage or fodder sufficient except in Marwar and Dholpur. Prices rising in Marwar, Kerowli and Harowtee, steady elsewhere.

Nepal.—*For week ending 20th February.*—No rain; weather clear, but cloudy at times. Prospect of wheat crop fair. Potatoes are being sown.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC

No. XLIV OF 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N B—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received	Railways.	Week ending 9th February, 1889 — Total mean length open.	Receipts. Total	Receipts. Per mile open	Week ending 8th February, 1890. — Total mean length open	Receipts. Total	Receipts. Per mile open	Total Receipts from 1st April 1888 to 9th February, 1889 — Total	Per mile open per week	Total Receipts from 1st April 1889 to 8th February, 1890. — Total	Per mile open per week	Total Increase in 1889-90	Total Decrease in 1889-90.
			R	R		R	R	R	R	R	R	R	R
	State Lines worked by Companies.												
15th Feb., 1890	East Indian (a)	1,526	9,36,451	614	1,526	9,52,328	624	3,78,76,988	552	3,76,35,190	548	.	2,41,798
15th ditto	Patna-Gya	57	8,265	145	57	9,427	165	4,16,289	162	4,33,609	168	17,320	.
	Sindia	75	10,993	147	...	(b)	..	3,12,592	93	(b)		...	3,12,592
15th Feb., 1890	Rajputana-Malwa	1,604	3,75,033	225	1,672	3,57,000	214	1,59,59,340	213	1,65,45,288	221	5,85,948	...
15th ditto	Bengal-Nágpur (c)	293	61,915	211	431	(d)51,398	119	14 43,548	160	(d)10,64,089	116	2,20,541	...
15th ditto	Southern Mahratta (e)	854	73,461	86	978	85,019	87	34,08,499	89	35,74,543	88	1,66,044	...
15th ditto	Ditto Mysore Section	140	11,068	79	296	17,823	60	5,00,830	80	8,28,052	70	3,27,222	...
15th ditto	Indian Midland	374	(f)43,737	117	746	(g) 79,810	107	(f)7,48,520	100	(g)28,80,028	92	21,31,508	...
8th ditto	Villupuram-Guntakal, Nellore Branch	83	4,965	60	83	4,215	51	2,10,176	56	2,12,060	57	1,884	...
8th ditto	Bareilly-Pilibhit	36	1,954	54	36	2,224	62	76,174	49	92,361	60	16,187	...
	TOTAL	5,102	15,27,842	299	5,825	15,59,244	268	6,09,52,956	282	6,38,65,220	256	29,12,264	...
	State Lines worked by Government												
8th Feb., 1890	North-Western (h)	2,386	4,19,084	176	2,370	5,00,648	211	2,19,36,921	204	2,48,15,669	233	28,78,748	...
8th ditto	Oudh and Rohilkhand	692	1,34,296	191	692	1,61,095	234	58,21,295	187	60,77,454	214	8,56,159	...
8th ditto	Bengal Central	125	13,051	104	125	14,820	119	6,17,554	110	6,40,015	115	29,001	...
8th ditto	Warora Coal	45	21,954	488	45	18,432	410	7,37,451	364	6,83,903	339		53,348
8th ditto	Eastern Bengal	673	1,66,537	247	747	2,13,790	286	93,47,935	309	99,46,505	305	5,98,570	...
15th ditto	Nalhati	27	2,478	92	27	1,788	66	87,108	74	86,530	74	.	632
15th ditto	Tirhoot	273	34,487	126	273	69,706	255	14,21,114	125	17,98,430	153	3,77,316	...
8th ditto	Lucknow-Sitapur-Sihramau	105	6,065	58	105	8,146	78	2,24,600	48	2,95,174	62	70,574	...
8th ditto	Jorhat	31	887	29	30	900	30	52,749	38	52,499	39	...	260
8th ditto	Cherra-Companyganj	7	107	15	7	321	46	7,803	25	10,280	33	2,483	...
1st ditto	Burma (i)	...	...	..	...	(j)...	..	(k)26,13,689	152	(l) 39,03,703	105	12,90,014	...
	TOTAL	4,304	7,96,940	183	4,421	9,90,266	224	4,28,68,089	200	4,89,16,774	220	60,48,685	...
	Lines worked by Guaranteed Companies												
8th Feb, 1890	Madras	840	1,61,918	193	840	1,80,841	215	73,11,891	193	79,21,752	210	6,09,861	...
8th ditto	South Indian	654	1,07,802	165	654	1,16,010	177	47,42,815	161	49,80,525	170	2,37,710	...
8th ditto	Great Indian Peninsula (m)	1,447	8,99,623	622	1,447	8,67,111	599	3,56,94,202	531	3,05,46,074	472	...	51,48,128
15th ditto	Bombay, Baroda and Central India (n)	461	2,64,103	573	461	2,49,000	540	1,08,95,172	525	1,08,50,902	525	...	44,270
	TOTAL	3,402	14,33,506	421	3,402	14,12,962	415	5,86,44,080	383	5,42,99,253	356	.	43,44,827
	GRAND TOTAL (GUARANTEED AND STATE)	12,868	37,58,288	292	13,648	39,62,472	290	16,24,65,125	279	16,70,81,247	268	46,16,122	...
	GROSS ESTIMATED EXPENSES			...	...	..		8,48,31,673	145	8,73,13,358	140	24,81,685	...
	NET RECEIPTS		..	.	...	..		7,76,33,452	134	7,97,67,889	128	21,34,437	...
	Assisted Companies.												
15th Feb, 1890	Tárakeshwar	22	5,700	259	22	5,845	266	2,36,958	239	2,34,187	237	.	2,771
1st ditto	Dibru-Sadiya		..	...	...	(j)...	..	(k)3,70,002	108	(l)3,90,533	110	20,531	..
15th ditto	Bengal and North-Western	376	43,946	117	376	52,830	141	18,93,584	112	19,96,528	118	1,02,944	..
8th ditto	Rohilkhand-Kumaun	67	3,702	55	67	4,917	73	2,93,779	102	3,17,759	110	23,980	
	TOTAL	405	53,348	115	405	63,592	137	27,94,323	114	29,45,007	121	1,50,684	...
	Native States.												
8th Feb, 1890	His Highness the Nizam's Guaranteed	310	53,353	172	354	58,067	164	15,51,884	116	20,37,558	128	4,85,674	...
15th ditto	His Highness the Gaekwar's	59	3,604	62	59	3,030	51	1,20,782	45	1,17,724	44	...	3,058
15th ditto	His Highness the Gaekwar's Viramgam Mehsana-Vadnagar	27	1,106	41	27	900	33	39,655	40	44,540	37	4,885	...
8th ditto	Bhavanagar-Gondal-Junagarh-Porbandar	260	31,418	121	329	30,469	93	9,32,148	102	11,11,616	86	1,79 468	..
8th ditto	Morvi	68	3,170	47	94	4,370	46	1,41,913	46	1,63 008	51	21,095	.
15th ditto	Jodhpore	124	6,276	51	124	7,000	56	2,99,272	54	2,98,695	54		577
	TOTAL	848	98,987	117	987	1,03 836	105	30,8_,654	89	37,73,141	91	6,87,487	..

(a) Includes the Dildárnagar-Gházipur State Railway.
(b) Included with Indian Midland Railway.
(c) Includes the Katni-Umaria Branch
(d) Includes the Asansol-Chakradharpur Section of the Bengal-Nágpur Railway.
(e) Includes the Bellary-Kistna State Railway
(f) Includes the Bhopal Itarsi State Railway.
(g) Includes the Sindia and Bhopal-Itarsi State Railways
(h) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.
(i) Includes the Toungoo-Mandalay extension
(j) Return not received.
(k) Total receipts from 1st April 1888 to 2nd February 1889.
(l) Total receipts from 1st April 1889 to 1st February 1890
(m) Includes the Dhond-Manmad, Khamgaon and Amraoti State Railways.
(n) Includes the Pátri Branch.

M. C. BRACKENBURY, *Major, R E.*,

GOVERNMENT OF INDIA

REVENUE AND AGRICULTURAL DEPARTMENT.

ABSTRACT SHOWING THE RESULT OF EMIGRATION FROM THE PORT OF CALCUTTA DURING THE MONTH OF JANUARY, 1890.

No. 1.—As to Age and Sex.

	Natal.				Surinam.				Total.		
	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Total.	Proportion of women to men.	Male.	Female.	Grand Total.
Under 2 years	9	3	12	44·6 women per every 100 men.	23	11	34	41·41 women per every 100 men.	32	14	46
From 2 to 10 years	15	8	23		47	23	70		62	31	93
„ 10 to 20 „	26	13	39		23	22	45		49	35	84
„ 20 to 30 „	171	72	243		262	105	367		433	177	610
„ 30 to 40 „	17	11	28		76	23	99		93	34	127
„ 40 to 50 „	...	...	...		6	2	8		6	2	8
Above 50 years	...	...	...		...	...	...		...	...	...
Grand Total	238	107	345		437	186	623		675	293	968

No. 2.—As to places whence Emigrants came to Calcutta for Embarkation.

Orissa	...	...	...	...	3	...	3	...	3	...	3
Western Bengal	...	...	...	...	5	3	8	...	5	3	8
Central „	...	...	...	...	4	...	4	...	4	...	4
Eastern „	...	...	...	...	...	...	...	...	...	...	...
Behar	25	15	40	...	129	63	192	...	154	78	232
North-Western Provinces	114	56	170	...	213	106	319	...	327	162	489
Oudh	94	36	130	...	72	11	83	...	166	47	213
Central India	2	...	2	...	1	1	2	...	3	1	4
Punjab	...	...	...	...	...	...	...	...	...	...	.
Nepal and Native States	3	...	3	...	8	...	8	...	11	...	11
Mixed Bombay and Madras	...	...	...	...	2	2	4	...	2	2	4
Grand Total	238	107	345	...	437	186	623	...	675	293	968

No. 3.—As to Caste and Religion.

Brahmins and high castes	27	19	46	...	58	17	75	...	85	36	121
Agriculturists	124	31	155	...	144	49	193	...	268	80	348
Artisans	8	2	10	...	37	15	52	...	45	17	62
Low castes	79	45	124	...	141	74	215	...	220	119	339
Musulmans	...	9	9	...	57	31	88	...	57	40	97
Christians	...	1	1	...	...	...	..	...	...	1	1
Grand Total	238	107	345	...	437	186	623	...	675	293	968

MEMORANDUM.	Male.	Female.	Total.
1. Hindus	618	252	870
2. Musulmans	57	40	97
3. Christians	...	1	1
Total	675	293	968

J. W. P. MUIR-MACKENZIE,
Under-Secretary to the Government of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 6th March, 1890.

No. 490.—In accordance with the provisions of section 18, sub-section (1) of the Indian Explosives Act, IV of 1884, and with the directions contained in Home Department Notification No. 1964, dated the 2nd September, 1887, the Governor General in Council is pleased to publish, for general information, the following draft rule to be substituted for Rule 6 (vi) of the rules to regulate the transport and importation of explosives (published in Home Department Notification No. 1417, dated the 24th June 1887) which he proposes to make under the Act.

The draft will be taken into consideration on the expiry of two months from the date of this Notification.

DRAFT RULE 6 (vi).

Subject to the exception provided for in clause (*e*), no explosive shall be conveyed by passenger train except of the kinds and in the manner hereinafter specified in this rule:

(*a*) Safety cartridges and percussion-caps and safety-fuze (for blasting), also fog-signals for railway use, which may be conveyed in ordinary wagons or carriages.

(*b*) Dynamite which may be carried in the form of cartridges up to the limit of 5lbs., provided that no detonators are carried in the same compartment.

(*c*) Detonators which may be carried to the number of 200, provided that in no case the amount of fulminate of mercury in the package or packages containing the detonators exceeds in the aggregate 3oz. (a certificate to this effect being given by the Company, firm or person tendering the detonators for transport or by its or his Agent), provided also that no dynamite is carried in the same compartment.

(*d*) Sporting gunpowder or non-safety cartridges packed in double cases as before provided, so long as the gunpowder is contained in one-pound tin canisters packed in a stout wooden case with an outer covering of tin or zinc completely spark-proof, or in metal-lined cases of a pattern approved by the Railway Administration. But no outer case shall contain more than 25lbs. of gunpowder, and the total consignment of gunpowder or non-safety cartridges by one train shall not exceed 80lbs.

(*e*) Explosives may be carried by mixed trains on any line on which goods trains are not running, subject to the conditions that not more than one vehicle containing explosives is forwarded at any one time by a mixed train; that the precautions prescribed for conveyance by goods trains are observed; and that directly a wagon containing explosives arrives at a section on which goods trains are running, it is detached from the mixed train.

No. 502.—His Excellency the Governor General is pleased to confer the privilege of private entrée to Government House upon the Director of Military Education in India.

No. 505.—Her Majesty's Warrant of Precedence, dated the 18th October, 1876, published with the table and supplementary* graded list, under Home Department Notification No. 2032, dated the 1st November, 1877, directs "all other persons who may not be mentioned in this table to rank according to general usage, which is to be explained and determined by the Governor General in Council in case any question shall arise". In exercise of the power thus conferred on him, His Excellency the Governor General in Council is pleased to determine that the Financial Commissioner of Burma shall take rank with officers in entry No. 30 of the table, *viz.*, the Financial Commissioners of the Punjab.

* Supplementary graded list of Civil offices not reserved for Members of the Covenanted Civil Service, prepared under the orders of the Governor General in Council.

ESTABLISHMENTS

The 1st March, 1890.

No. 129.—Mr. F H. McLaughlin is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 25th March, 1890, or the subsequent date on which he may sail from India.

The 3rd March, 1890.

No. 135.—Mr J. P. Hewett, Under-Secretary to the Government of India in the Home Department, is granted privilege leave for twenty-three days, with effect from the 10th instant.

No. 136.—Mr. C. Cuthbertson, Officiating Under Secretary to the Government of Bengal in the Financial and Municipal Departments, is appointed to officiate as Under-Secretary to the Government of India in the Home Department, during the absence of Mr. J. P. Hewett on privilege leave, or until further orders.

The 6th March, 1890.

No. 147.—Lieutenant D. J. C. Macnabb, B.S.C., is confirmed in his appointment as Assistant Commissioner, 4th grade, Burma, with effect from the 5th November, 1889.

JUDICIAL.

The 1st March, 1890.

No. 280.—Mr. A. Phillips, Barrister-at-Law, Standing Counsel for the Presidency of Fort William in Bengal, is granted leave under Article 727A of the Civil Service Regulations, from the 4th March to the 27th November, 1890, both days inclusive.

The 6th March, 1890.

No. 309.—Mr. R. L. Upton, Solicitor to Government, has obtained leave for eight months from the 21st March, 1890, under Article 727A of the Civil Service Regulations.

No. 310.—Mr. W. K. Eddis is appointed to officiate as Solicitor to Government during the absence on leave of Mr. R. L. Upton, or until further orders.

POLICE.

The 6th March, 1890.

No. 204.—In supersession of Home Department Notification No. 65, dated the 22nd January, 1890, and under section 3 of Act VIII of 1870 (an Act for the

prevention of the murder of female infants), the Governor General in Council is pleased to confirm the following rules drawn up by the Government of Bombay under the provisions of section 2 of that Act for regulating the marriage expenses of the Kadva Kunbi caste in the Districts of Ahmedabad and Kaira.

These rules shall come into force from date of their publication, and shall apply to the Kadva Kunbis in all villages of the Ahmedabad and Kaira Districts.

Rules under Act VIII of 1870 for regulating the marriage expenses of the Kadva Kunbis in the Ahmedabad and Kaira Districts.

1. The chánllo to be given at betrothal by the father or guardian of the bride to the father or guardian of the bridegroom shall not exceed Re. 1 and seven soparis or betel-nuts.

2. The marriage chánllo to be paid by the father or guardian of the bride to the father or guardian of the bridegroom may be Re. 1 and shall not exceed Rs. 101, and one rupee on account of the fee to the Unja Máta shall be deducted from the amount so paid.

3. The value of the cocoanuts to be distributed among the marriage procession or at other places on the occasion may be Re 1 and shall not exceed Rs. 10.

Mosálu is a marriage present by the bride's maternal relations.

4. The expenses of the "Mosálu" may be Re. 1 and shall not exceed Rs. 10 on all accounts.

Chhedo Jhaláman means the ceremony when the bridegroom touches the fringe of his mother-in-law's dress.

5. The payment on account of "Chhedo Jhalá-man" may be Re. 1 and shall not exceed Rs. 2.

Mahi Mátlu is the gift of an earthen pot with eatables at the time of the departure of the bridegroom's party after the marriage is over.

6. The payment on account of "Mahi Mátlu" may be Re. 1 and shall not exceed Rs. 5.

Purat means the gift of metal vessels at the departure of the bridegroom after the marriage is over.

7. The payment on account of Purat may be Re. 1 and shall not exceed Rs. 5.

Page Payanu means a gift to be paid at the time of prostration of the bride before her mother-in-law.

8. The amount to be paid to the bride's mother-in-law on account of "Page Payanu" may be Re. 1 and shall not exceed Rs. 7.

9. Not more than 5 Dasaiyán or dinner parties shall be given by the bride's family to the bridegroom's and the number of guests at each shall not exceed 25.

10. The expenses of the Ján or marriage party going to the bride's village and defrayed by the bride's family may be Re. 1 but shall not exceed Rs. 30, besides not more than five dinner parties as mentioned in Rule 9, provided that if the party stays longer, more dinner parties may be given on condition that the total number of meals given does not exceed 125.

11. The amount to be paid on all accounts to the bridegroom's friends on the occasion of the bride's going to her husband's house with her first child may be Re. 1 and shall not exceed Rs. 11. Besides this the bride's father may give a present of clothes and ornaments.

12. The 'Nátra' Chánllo to be given by the father or guardian of the bride to the father or guardian of the bridegroom or to the bridegroom himself may be Re. 1 and shall not exceed Rs. 100. Ornaments should be bought with this money which will be the wife's property during her life and after her death will belong to her husband.

13. The father or guardian of the bride shall not take any money from the bridegroom or from the parents or guardian of the bridegroom or guardian of the bridegroom on account of giving his daughter.

14. On any occasion when the bridegroom is invited to his father-in-law's house the amount to be paid to him as 'Págdi'* shall not exceed Rs. 2. He shall not take with him more than five men.

* Lit: Turban.

15. Nothing in the above rules shall prevent the acceptance of customary presents of sweetmeats, &c, on the usual occasions or of such assistance or allowance as the bride's father may wish to give or make when his daughter and her husband set up house for themselves; provided that such gifts shall not be claimable under any pretext and that they shall not be used by or applied for the use or benefit of the bridegroom's father.

16. (*a*) When a person marries a second wife, the amount of chánllo shall not exceed Rs. 100.

(*b*) When a person marries a second wife *during the life time of the first*, the chánllo paid by the relations of the second wife may be Re. 1, but shall not exceed Rs. 5, and no other payment on any account whatever shall be made or received by either party.

(*c*) In such cases reasonable maintenance shall be allowed to the first wife according to her husband's means and he shall also give her ornaments worth not less than Re. 1, and not exceeding Rs. 100.

17. In case of Bahina-var marriages the chánllo shall not exceed one rupee.

18 Every betrothal or marriage or nátra shall be reported to the Talóti for registration without fee and the amount of the chánllo agreed upon shall be stated at the same time.

ECCLESIASTICAL.

The 3rd March, 1890.

No. 71.—The Reverend L. F. Phillips, a Junior Chaplain on the Bengal (Calcutta) Ecclesiastical Establishment, to be Senior Chaplain, with effect from the 7th February, 1890.

The 6th March, 1890.

No. 74.—The services of the Reverend G. A. Ford are placed at the disposal of the Government of the North-Western Provinces and Oudh, with effect from the date of his making over charge of his duties at Mandalay.

C. J. LYALL,
Offg. Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS—FORESTS

Calcutta, the 7th March, 1890.

No. 111-*F. C.*—The undermentioned officers, who have been appointed by Her Majesty's Secretary of State to the Forest Department of India, are appointed to be Assistant Conservators of the 3rd grade, with effect from the dates specified opposite their names, and are posted to the Provinces noted below:—

Mr. W. H. Lovegrove, Bengal,—2nd January, 1890.
" A M F. Caccia, " P. H Clutterbuck, " W. F Lloyd, } Central Provinces,—24th December, 1889.
" G. R. Long, " W. T. T. McHarg, " C. W. A Bruce, } Burma,—6th January, 1890.

The 7th March, 1890.

No. 116-*F. C.*—The following transfers are made in the interests of the public service:—

Mr. C. F. Elliott, Deputy Conservator of Forests, 2nd (Officiating 1st) grade—from the Punjab to Baluchistan.

Mr. J. H. Lace, Assistant Conservator, 1st grade, and Officiating Deputy Conservator, 4th grade—from Baluchistan to the Punjab.

PATENTS.

The 5th March, 1890.

No. 485-*P.*—Specifications of the under-mentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, at No. 13, Wood Street, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 69 of 1888.—John Merwyn Wrench, one of the executors of the will of the late Mr. W. S. Bocquet of Rawalpindi, India, District Locomotive and Carriage Superintendent, North-Western Railway, for a machine for pressing cotton and other substances of like nature.

No 135 of 1889.—Damodardas Jamnadas Tolat, at present Proprietor of the Patent Hand Loom Warp Manufacturing Company at Surat, for a chain mule warping machine.

No. 195 of 1889.—Alfred Ashby Frederick Davie, Supervisor in the Public Works Department of the Government of Bengal, and Henry Haward, Head Assistant in the Photographic Department of the Government of India, both at present residing at No. 21, Royd Street, in the City of Calcutta, for a further improvement in punkah-pulling machines.

No. 234 of 1889.—Theophilus Coad, of Great Britain, residing at Forest Gate, Essex, England, for improved lens for deflecting light.

No. 265 of 1889.—Thomas Ker, M Inst. C. E., Executive Engineer, Public Works Department, Government of India; B. B. and C. I. Ry, Abu Road Station, Rajputana, for improvements in and relating to sleepers for the permanent way of railways.

No. 486-*P.*—The under-mentioned designs have been registered, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies of the designs have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. A copy of every design is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, at No. 13, Wood Street, upon payment of a fee of one Rupee:—

No. 1 of 1890.—Joh Walser of Herisan near St. Gallen in Switzerland, Manufacturer, for a design consisting of a stalk bearing buds and leaves of various alternating colours, embroidered on different kinds of grounds, to be used on piece goods, fancy muslins, or silk embroidered muslins and the like.

No. 2 of 1890.—Joh Walser of Herisan near St. Gallen in Switzerland, Manufacturer, for a design consisting of a stalk and leaf with three fruits embroidered in various colours on different coloured grounds, to be used on piece goods, fancy muslins, or silk embroidered muslins and the like.

No. 3 of 1890.
No. 4 of 1890.
No. 5 of 1890.
No. 6 of 1890.
No. 7 of 1890.
No. 8 of 1890.
No. 9 of 1890.
} Messrs Ker Dods & Co., Merchants, of 81, Clive Street, Calcutta, for designs consisting of ornamental borders for shawls, &c., with ornamental corner pieces worked in different combinations of colour.

E. C. BUCK,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 1st March, 1890.

No. 306-*G.*—Lieutenant H. L. Showers, Bengal Staff Corps, Wing Officer, Meywar Bhil Corps, is appointed to officiate as Wing Officer and Adjutant of the Erinpura Irregular Force, with effect from the date of assuming charge, and during the absence on furlough of Lieutenant F T. C Hughes, or until further orders.

The 4th March, 1890.

No. 317 *G.*—The services of Colonel C. K. M. Walter, Bengal Staff Corps, Resident of the 1st class, and Governor-General's Agent in Rajputana, are replaced at the disposal of the Military Department, with effect from the 20th March, 1890.

No. 320 *G.*—Colonel G. H. Trevor, Madras Staff Corps, Resident of the 2nd class, and Commissioner of Ajmere, is appointed to be a Resident of the 1st class, and Governor-General's Agent in Rajputana, with effect from the date of assuming charge, *vice* Colonel C. K. M. Walter, whose services have been replaced at the disposal of the Military Department

No. 327-*G.*—The leave to Bombay for three months, to study the native languages, granted to Lieutenant A. D'A. G. Bannerman, Probationer, Bengal Staff Corps, officiating Squadron Officer (on probation), 2nd Regiment, Central India Horse in Foreign Department notification, No. 1465-G., dated the 16th August, 1889, is extended by five days.

The 5th March, 1890.

No. 778-*I.*—In section 13 of the Hyderabad Assigned Districts Courts Law, 1889, there shall be inserted after the words "Code of Civil Procedure" the words and figures "or in the Hyderabad Assigned Districts Small Cause Courts Law, 1889, or in this Law;" and for the proviso to the same section the following shall be substituted, namely :—

"Provided that, except in so far as it may affect the exclusive jurisdiction of a Court of Small Causes or a Court invested with the jurisdiction of a Court of Small Causes, a direction given under this section shall not empower any Court to exercise any powers or deal with any business beyond the limits of its proper jurisdiction."

No. 343-*G.*—With reference to the notifications of the Government of India in the Foreign Department, Nos 286-I. and 287-I., dated the 23rd January, 1884, the Governor-General in Council is pleased to appoint Lieutenant K. D. Erskine, Bengal Staff Corps, Assistant to the Governor-General's Agent in Rajputana, to be the Magistrate of Abu, *vice* Lieutenant L. Impey, with effect from the forenoon of the 8th February, 1890.

The 6th March, 1890.

No. 345-*G.*—Surgeon-Major T. F. Mullen, M D, Indian Medical Service (Bengal), Agency Surgeon at Ulwar, and officiating Residency Surgeon in the Persian Gulf, is appointed to be Medical Officer of the Meywar Bheel Corps, with effect from the 1st August, 1889, *vice* Surgeon W. W. Webb, M.B., resigned.

Surgeon-Major T. F. Mullen will continue to officiate as Residency Surgeon in the Persian Gulf until relieved.

No. 353-*G.*—Colonel J. Biddulph, Bengal Staff Corps, Political Agent of the 1st class, is, on return from furlough, appointed to be a Resident of the 2nd class and Commissioner of Ajmere, with effect from the date of assuming charge, *vice* Colonel G. H. Trevor, promoted.

No. 355-*G.*—The following postings are made in the Baluchistan Agency, with effect from the date of assuming charge :—

Captain G. F. Chenevix-Trench, Bombay Staff Corps, officiating Political Assistant of the 2nd class, to be Assistant Political Agent in Quetta and Pishin.

Lieutenant W. M Cubitt, Bengal Staff Corps, officiating Political Assistant of the 2nd class, to be Assistant Political Agent at Thal-Chotiali.

Lieutenant S. H. Godfrey, Bombay Staff Corps, officiating Political Assistant of the 3rd class, to be Assistant Political Agent in Zhob.

No. 357-*G.*—Captain I. MacIvor, Bengal Staff Corps, Political Agent of the 3rd class, is posted as Political Agent in Zhob, with effect from the 1st January, 1890.

No. 360 *G.*—Lieutenant C. Archer, Bengal Staff Corps, Political Assistant of the 2nd class, is, on return from privilege leave, posted as First Assistant to the Governor-General's Agent in Baluchistan, with effect from the date of assuming charge.

No. 362-*G.*—The services of Mr. E. G. Colvin, officiating Political Agent of the 3rd class, are replaced at the disposal of the Government of Bengal, with effect from the date on which he may be relieved of his duties as First Assistant to the Governor-General's Agent in Baluchistan.

W. J. CUNINGHAM,
Offg. Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 6th March, 1890.

No. 1117.—Mr. U. C. Chakravarti, Chief Superintendent, attached to the Office of the Comptroller, Central Provinces, is granted privilege leave for two months from such date in March, 1890, as he may avail himself of it.

Mr. David Hopson, Senior Superintendent in the Office of the Comptroller, Central Provinces, is appointed to act as Chief Superintendent, during Mr. Chakravarti's absence on privilege leave.

The 7th March, 1890.

No. 1119.—Mr. R. C. Chapman, Assistant Accountant General and Inspector of Local Fund Accounts in Madras, is granted leave on medical certificate out of India for one year and

six months from the 8th April, 1890, or such subsequent date as he may avail himself of it.

Mr. A. H. Anthony is appointed Assistant Accountant General and Inspector of Local Fund Accounts in Madras.

No. 1135.—Mr. H. J. Brereton, Deputy Accountant General, North-Western Provinces and Oudh, is granted privilege leave for twenty-one days from the 14th March, 1890.

SEPARATE REVENUE.

SALT.

The 5th March, 1890.

No. 1092.—In exercise of the powers conferred by the Indian Salt Act, XII of 1882, the Governor-General in Council directs that the following rules shall be substituted for rules 1 and 2 of the rules published in the Notification of this Department, No. 6007, dated the 29th November, 1889:—

"1. These rules shall apply to Calcutta as for the time being defined by or under the Calcutta Municipal Consolidation Act, 1888, and to the area included in a radius of two miles from the limits of Calcutta as so defined, and shall have effect therein on and from the 8th March, 1890.

"2. The importation into Calcutta or such area as aforesaid of the salt known in Calcutta and other parts of Bengal as *puckwa*, being salt which has been obtained in the manufacture of saltpetre, and on which the duty for the time being imposed under section 7 of the Act has not been paid at the place where the salt was obtained as on salt manufactured in the part of British India where that place is situated, is prohibited absolutely."

No. 1093.—In exercise of the power conferred by the last paragraph of section 1 of the Indian Salt Act, XII of 1882, and in supersession of the Notification in this Department, No. 6005, dated the 29th November, 1889, the Governor-General in Council is pleased to extend, with effect from the date of publication of this Notification, the whole of the said Act, except the portions thereof specified in the second paragraph of section 1 which are already in force and section 31, to Calcutta, as for the time being defined by or under the Calcutta Municipal Consolidation Act, 1888, and to the area included in a radius of two miles from the limits of Calcutta as so defined.

E. J. SINKINSON,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 7th March, 1890.

APPOINTMENTS.

CHIN-LUSHAI EXPEDITION.

No. 215.—First class Veterinary Surgeon J. A. Nunn, Army Veterinary Department, to have the rank of Inspecting Veterinary Surgeon while employed with the Chittagong Column of the Chin-Lushai Expedition. Dated 10th January, 1890.

ARMY REMOUNT DEPARTMENT.

No. 216.—The tenure of the appointment of Colonel J. Ewing, Madras Staff Corps, in the Army Remount Department in India, is extended to the 5th March, 1892.

MEDICAL DEPARTMENT.

No. 217.—The tenure of the appointment of Surgeon-General W. A. Thomson M.B., Medical Staff, as Surgeon-General, Her Majesty's Forces, Bengal, and Principal Medical Officer, Her Majesty's British Forces in India, is extended to the 10th March, 1892.

FURLOUGH AND LEAVE.

No. 218.—The undermentioned officers are granted furlough out of India:—

Colonel R. M B. Thomas, Bengal Staff Corps, Deputy Commissioner 3rd class, officiating 2nd class, Central Provinces, (p. a.) for one year and 115 days, under rule IX of the regulations of 1868.

Colonel J. W. A. Michell, Bengal Staff Corps, Commandant, 13th (The Shekhawati) Regiment of Bengal Infantry, (p a) for one year and 182 days, under rule IX of the regulations of 1868.

Major T. F. Hobday, Bengal Staff Corps, Assistant Commissary General, 2nd class, (p. a.) for one year, under rule IX of the regulations of 1868.

Captain J. Sherston, D.S.O., The Rifle Brigade, District Staff Officer, 2nd class, (m. c.) for six months, under Article 689, Army Regulations, India, Volume I, Part I.

Surgeon-Major E. Sanders, (m. c.) for 290 days, under rules IX and XV of the regulations of 1868.

Conductor R. Straughan, Sub-Engineer, 3rd grade, Public Works Department, Punjab, (m. c.) for one year, under rule I of the regulations of 1875.

No 219.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty:—

Colonel S J Browne, Bengal Staff Corps, 6th Regiment of Punjab Infantry, Punjab Frontier Force, for one year. Pension Service—36th year commenced 5th March, 1890.

Colonel G. Atkins, Bengal Staff Corps, 1st Regiment of Bengal Infantry, for one year. Pension Service—34th year commenced 3rd February, 1890.

Colonel A. H. Prinsep, Bengal Cavalry, 11th (Prince of Wales' Own) Regiment of Bengal Lancers, for 213 days. Pension Service—34th year commenced 2nd December, 1889.

Colonel H. M. Pratt, C.B., Bengal Staff Corps, 2nd (or Hill) Regiment of Sikh Infantry, Punjab Frontier Force, for one year. Pension Service—34th year commenced 17th December, 1889.

Major D. S. Cuninghame, Bengal Staff Corps, 1st Regiment of Punjab Cavalry, Punjab Frontier Force, for one year. Pension Service—25th year commenced 28th January, 1890

Major H. C. Lamb, Bengal Staff Corps, 4th Regiment of Bengal Cavalry, for one year.

Pension Service—21st year commenced 5th May, 1889.

Lieutenant W. B. Mullins, Bengal Staff Corps, 33rd Regiment of Bengal Infantry, for one year. Pension Service—11th year commenced 14th January, 1890.

Lieutenant H. E. Whiffin, Bengal Staff Corps, 13th (Duke of Connaught's) Regiment of Bengal Lancers, for one year. Pension Service—8th year commenced 27th January, 1890.

No. 220.—The undermentioned officer is granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India:—

Lieutenant E. G. Wright, Bengal Staff Corps, 10th Regiment of Bengal Infantry, for one year. Pension service—5th year commenced 9th May, 1889.

No 221.—Conductor G. C. Goff, Ordnance Department, is granted leave in India (m. c.) for 182 days, under the leave rules published in Clause 187, India Army Circulars, 1889, in extension of the furlough granted to him in G. G. O. No. 790 of 1888 and No. 882 of 1889.

PROMOTIONS.

No 222.—The following promotions are made, subject to Her Majesty's approval:—

To be Colonels in the Army.

Lieutenant-Colonel Henry Elliott Dashwood Bayley, Madras General List, Infantry,—3rd March, 1890.

Lieutenant-Colonel Charles Lewis Prendergast, Bengal General List, Infantry,—4th March, 1890.

BENGAL STAFF CORPS.

To be Lieutenant-Colonel.

Major John Francis James Miller,—1st March, 1890.

PUBLIC WORKS DEPARTMENT.

No. 223.—Honorary Lieutenant and Assistant Commissary Philip Justin Ryan, Assistant Engineer, 1st grade, North-Western Provinces and Oudh, to be Deputy Commissary,

Honorary Lieutenant and Deputy Assistant Commissary John Howlett Quilter, Assistant Engineer, 1st grade, Military Works Department, to be Assistant Commissary,

Honorary Lieutenant and Deputy Assistant Commissary James Tuck is absorbed in the grade of Deputy Assistant Commissary,

with effect from the 1st October, 1889, *vice* Honorary Captain and Deputy Commissary Andrew Forsyth, retired.

No. 224—Barrack Sergeants Samuel Duke, Jeremiah O'Leary, Michael Walsh, and Louis Murray, to be Sub-Conductors, Supernumerary,

Sergeant Charles Gentry, Supervisor, 1st grade, Punjab Irrigation, to be Sub-Conductor,

with effect from the 1st October, 1889, to fill an existing vacancy.

(This cancels G. G. O. No. 1043 of 1889)

No. 225.—Sergeant John Lee, Supervisor, 2nd grade, North-Western Provinces and Oudh, to be Sub-Conductor, with effect from the 8th November, 1889, *vice* Sub-Conductor Robert Edwards, deceased.

No. 226.—Sergeant Arthur Malpass, Sub-Engineer, 2nd grade, Military Works Department, to be Sub-Conductor, with effect from the 3rd February, 1890, *vice* Sub-Conductor Charles Lewis, retired.

PUNJAB FRONTIER FORCE.

No. 227.—*5th Punjab Infantry*—

Havildar Zamán Ali, to be Jemadar, *vice* Pasand Khan, promoted, with effect from the 1st October, 1889.

REWARDS.

ORDER OF BRITISH INDIA

No. 228.—The Governor-General in Council is pleased to admit the undermentioned native officer to the 2nd class of the Order of British India from the date specified.—

BOMBAY.

To the 2nd class with the title of "Bahadur."

Risaldar Babaji Rao Pawar, His Excellency the Governor's Body-Guard, Bombay, *vice* pensioned Risaldar Matabakhsh, *Bahadur*, 1st Bombay Lancers, deceased,—5th December, 1889.

VOLUNTEER CORPS.

PROMOTIONS.

No. 229.—*Northern Bengal Mounted Rifles*—

Lieutenant George Edward Le Fleming Davys, to be Captain, *vice* Warren, deceased.

RETIREMENTS.

No. 230.—*East Indian Railway Volunteer Rifle Corps*—

Captain (Honorary Major) William Ward resigns his commission and is permitted, on retirement, to retain his rank and wear the uniform of the corps.

E. H. H. COLLEN

Secretary to the Government of India

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 7th March, 1890.

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the under-mentioned Commissioned Officers, on the dates specified, were received in the Military Department between the 11th January and the 7th March, 1890:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
1st Battalion, Rifle Brigade.	Major C. V. Eccles	21st February, 1890.	Bareilly	No will found.	
Army Medical Staff	Surgeon F. W. Hennessy	26th February, 1890.	Lucknow.		
8th Bengal Cavalry	Lieutenant J. D. McAndrew	28th February, 1890.	Nowgong.		
2nd Battalion, Lincolnshire Regiment.	2nd Lieutenant F. A. Busteed	4th March, 1890	Cawnpore.		

E. H. H. COLLEN,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 1st March, 1890.

No. 97.—Mr. I. S. Sherlock-Hubbard, Examiner of Accounts, 4th class, 2nd grade, is promoted to Examiner of Accounts, 4th class, 1st grade, sub. *pro tem.*, with effect from the 29th November, 1889.

No. 98.—Mr. H. C. E. Vernon, Executive Engineer, 3rd grade, North-Western Provinces and Oudh, is permitted, at his own request, to resign his appointment in the Public Works Department.

No. 99.—With reference to Public Works Department Notification, No. 75, dated 12th February, 1890, Mr. W. E. Curry, Deputy Examiner of Accounts, attached to the Office of the Examiner of Public Works Accounts, Bengal, is transferred to the Office of the Examiner of Public Works Accounts, Burma.

No. 100.—CORRIGENDUM.—In Public Works Department Notification, No. 33, dated 23rd February, 1890, replacing the services of Major W. Pitt, R E., Executive Engineer, 3rd grade, at the disposal of the Military Department, *for* 15th March, 1890, *read* 7th March, 1890.

The 5th March, 1890.

No. 102.—Lieutenant Colonel J. A Little, S C, Officiating Deputy Consulting Engineer for Railways, Calcutta, and Captain J. Burn-Murdoch, R.E, and Mr. R C Dyson, Officiating Deputy Consulting Engineer for Railways, Bombay, are confirmed in their appointments.

No. 103.—ADDENDUM.—To Public Works Department Notification No. 69, dated the 10th February, 1890, granting Mr. F. G. Heaven, Deputy Examiner of Accounts, furlough out of India, *add*—with effect from the 15th March, 1890, or such subsequent date as he may avail himself of it.

No. 104.—Mr. J. E. Eaglesome, Assistant Engineer, 3rd grade, State Railways, is promoted to Assistant Engineer, 2nd grade, with effect from the 13th December, 1889.

The 7th March, 1890.

No. 105.—With reference to Public Works Department Notification No. 30, dated the 21st January, 1890, it is hereby notified that the orders of Public Works Department Resolution No 89-G., dated 13th January, 1889, relative to the separation of the lists for the promotion of Superintending Engineers of the Military Works and Public Works Departments, respectively, have effect from the 1st December, 1889.

No. 106.—Mr. R. A. English, Examiner, 4th class, 3rd grade, sub. *pro tem.*, officiated as Assistant Secretary to the Government of India, Public Works Department, from the 27th January, to the 28th February, 1890.

No. 107.—Mr. A. C. Newcombe, Examiner, 4th class, 3rd grade, attached to the Office of the Examiner Public Works Accounts, Bombay, is appointed to officiate as Assistant Secretary to the Government of India, Public Works Department, during the absence on privilege leave of Mr. J. E. Dallas or until further orders.

No. 108.—The Governor-General in Council is pleased to order the following promotions and reversions to and in the classes of Chief and Superintending Engineers, with effect from the dates specified :—

NAMES.	From	To	Nature of promotion.	With effect from
Brockman, W. D.	Superintending Engineer, 1st class, sub. *pro tem.*	Superintending Engineer, 1st class.	Permanent	7th December, 1889.
Skipwith, Lieutenant-Colonel G. T., R.E.	Superintending Engineer, 2nd class.	Superintending Engineer, 1st class.	Sub. *pro tem.*	7th " "
Ottley, Major J. W., R.E.	Superintending Engineer, 2nd class, sub. *pro tem.*	Superintending Engineer, 2nd class.	Permanent	7th " "
Gracey, Lieutenant-Colonel I., R.E.	Superintending Engineer, 2nd class, temporary rank.	Superintending Engineer, 2nd class.	Sub. *pro tem.*	7th " "
Gatherer, A. B.	Superintending Engineer, 3rd class.	Superintending Engineer, 2nd class.	Temporary	7th " "
Richard, H. J.	Executive Engineer, 1st grade.	Superintending Engineer, 3rd class.	Permanent	7th " "
Home, Lieutenant-Colonel F. J., R.E.	Chief Engineer, 3rd class, temporary rank.	Chief Engineer, 3rd class	Permanent	10th " "
Storey, H. F.	Superintending Engineer, 1st class, sub. *pro tem.*	Superintending Engineer, 1st class.	Permanent	10th " "
Walker, F. B.	Superintending Engineer, 2nd class.	Superintending Engineer, 1st class.	Sub. *pro tem.*	10th " "
Hughes, A. J.	Superintending Engineer, 2nd class, sub. *pro tem.*	Superintending Engineer, 2nd class.	Permanent	10th " "
Corbett, Major F. V., R.E.	Superintending Engineer, 3rd class, temporary rank	Superintending Engineer, 3rd class.	Permanent	10th " "
Corbett, Major F. V., R.E.	Superintending Engineer, 3rd class.	Superintending Engineer, 2nd class.	Sub. *pro tem.*	10th " "
Smith, Colonel C. J., R.E.	Chief Engineer, 2nd class	Chief Engineer, 1st class	Sub. *pro tem.*	17th " "
Home, Lieutenant-Colonel F. J., R.E.	Chief Engineer, 3rd class	Chief Engineer, 2nd class	Sub. *pro tem.*	17th " "
Firebrace, Lieutenant-Colonel F., R.E.	Superintending Engineer, 1st class.	Chief Engineer, 3rd class	Sub. *pro tem*	17th " "
Buyers, J. W., C.I.E.	Superintending Engineer, 2nd class.	Superintending Engineer, 1st class.	Sub. *pro tem.*	17th " "
Odling, C. W.	Superintending Engineer, 3rd class.	Superintending Engineer, 2nd class.	Sub. *pro tem.*	17th " "
Jopp, Colonel K. A. R.E.	Executive Engineer, 1st grade.	Superintending Engineer, 3rd class.	Sub. *pro tem.*	17th " "
Smith, Colonel C. J, R.E.	Chief Engineer, 1st class, sub. *pro tem.*	Chief Engineer, 1st class	Permanent	30th " "
McNeile, Colonel J. M., R.E.	Chief Engineer, 2nd class	Chief Engineer, 1st class	Sub. *pro tem.*	30th " "
Steel, Colonel J. P., R.E.	Chief Engineer, 2nd class, sub. *pro tem.*	Chief Engineer, 2nd class	Permanent	30th " "
Harrison, Lieutenant-Colonel C. W. I., R.E.	Chief Engineer, 3rd class, temporary rank.	Chief Engineer, 3rd class	Permanent	30th " "
Harrison, Lieutenant Colonel C. W. I., R.E.	Chief Engineer, 3rd class	Chief Engineer, 2nd class	Sub. *pro tem.*	30th " "
Skipwith, Lieutenant-Colonel G. T., R.E.	Superintending Engineer, 1st class, sub. *pro tem.*	Superintending Engineer, 1st class.	Permanent	30th " "
Marshall, Lieutenant-Colonel G. F. L., R.E.	Superintending Engineer, 2nd class.	Superintending Engineer, 1st class.	Sub. *pro tem.*	30th " "
Fenner, H. A. S.	Superintending Engineer, 2nd class, sub. *pro tem.*	Superintending Engineer, 2nd class.	Permanent	30th " "
Ramsay, J.	Superintending Engineer, 3rd class, sub. *pro tem.*	Superintending Engineer, 2nd class.	Sub. *pro tem.*	30th " "
Beresford, J. S.	Superintending Engineer, 3rd class, temporary rank.	Superintending Engineer, 3rd class.	Permanent	30th " "
La Touche, H. C. D.	Superintending Engineer, 2nd class.	Superintending Engineer, 1st class.	Permanent	31d February, 1890.
Ottley, Major J. W., R.E.	Superintending Engineer, 2nd class.	Superintending Engineer, 1st class.	Sub. *pro tem.*	3rd " "
Glass, J. G H.	Superintending Engineer, 2nd class, sub. *pro tem.*	Superintending Engineer, 2nd class.	Permanent	3rd " "
Beresford, J. S.	Superintending Engineer, 3rd class.	Superintending Engineer, 2nd class.	Sub. *pro tem.*	3rd " "
Alexander, J. W.	Superintending Engineer, 3rd class, temporary rank.	Superintending Engineer, 3rd class.	Permanent	3rd " "
Garbett, H.	Superintending Engineer, 1st class, temporary rank.	Superintending Engineer, 2nd class.	.....	5th " —
Gatherer, A. B.	Superintending Engineer, 2nd class, temporary rank.	Superintending Engineer, 3rd class.	.	5th " "

The promotions of officers from 30th December, 1889, as notified in Public Works Department Notification, No. 20, dated the 13th January, 1890, are hereby superseded.

TELEGRAPH.

The 3rd March, 1890.

No. 101.—His Excellency the Governor-General in Council is pleased to order the following permanent promotion in the Persian Gulf Section of the Indo-European Telegraph Department, with effect from the 31st October, 1889 :—

Name	From	To	REMARKS.
J P Hawkins	Clerk, 1st grade	Assistant Superintendent	*Vice* Mr. W A. Newnham, deceased.

R. C. B. PEMBERTON, *Colonel, R.E.*,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 8, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 12th October, 1889.

From the 9th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 2nd November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

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Subscription for *Gazette* and Supplement	15	0	0
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Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page 2 pice.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 28th February, 1890.

No. 837-G.—With reference to Foreign Department Notification, No. 157-G., dated 6th February, 1890, Lieutenant C. A. Kemball, Bombay Staff Corps, assumed charge of his duties as Assistant to the Agent to the Governor-General in Rajputana on the afternoon of the 26th idem.

The 3rd March, 1890.

No. 864-G.—Surgeon G. J. R. Bell, M.B., Indian Medical Service (Bengal), Officiating Civil Surgeon, Bikaneer, availed himself, on the afternoon of the 11th February, 1890, of the privilege leave granted him in Foreign Department Notification, No. 261, dated 20th idem.

By Order,

K. D. ERSKINE, *Lieut.*,
for *First Asst. Agent to the Govr.-Genl., Rajputana.*

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 28th February, 1890.

PARTICULARS.	3½ per cent. Transfer Loan of 1853-54.	4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent. Portion.	5 per cent Loan of 1856-57.	GRAND TOTAL.
		Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865	Reduced 4 per cent Loan of 1879.	TOTAL.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.	TOTAL.			
Balance of 15th February, 1890	54,700	11,29,387	25,25,900	2,46,77,000	1,06 31,300	3,93,13,500	1,98,72,700	9,81,49,787	39,500	71,48,000	11,08,39,800	11,80,27,300	1,33,800	32,200	21,63,97,787
Add—															
Amount enfaced at Madras between 16th and 28th February, 1890	...	...	...	...	8,000	...	...	8,000	...	...	...	...	...	...	8,000
Amount enfaced at Bombay between 16th and 28th February, 1890	...	...	...	3,700	...	63,500	8,800	71,000	...	...	...	...	...	...	71,000
Amount enfaced at Calcutta between 16th and 28th February, 1890	...	..	7,000	1,10,000	23,000	2,47,600	34,500	4,22,600	...	...	12,000	12,000	...	...	4,34,600
	54,700	11,29,387	25,32,900	2,47,90,700	1,06,62,800	3,96,24,600	1,99,11,000	9,86,51,387	39,500	71,48,000	11,08,51,800	11,80,39,300	1,33,800	32,200	21,69,11,387
Deduct—															
Amount written off in the London Registers	...	...	...	3,79,800	75,000	2,61,000	45,500	7,61,300	...	500	36,000	36,500	...	...	7,97,800
Balance on 28th February, 1890	54,700	11,29,387	25,32,900	2,44,10,900	1,05,87,800	3,93,63,600	1,98,65,500	9,78,90,087	39,500	71,47,500	11,08,15,800	11,80,02,800	1,33,800	32,200	21,61,13,587

NOTE.—From 9th June, 1867, to 31st Dec., 1889, enfaced from India 6,184 lakhs, re-transferred from London 5,358 lakhs
" 1st Jan., 1890, to 15th Jan., 1890 " " 5 " " " 21 "
" 16th " " to 31st " " " " 3 " " " 3 "
" 1st Feb. " to 15th Feb. " " " 1 " " " 5 "
" 16th " " to 28th " " " " 5 " " " 8 "

6,19 lakhs. 5,395 lakhs
5,395 "

Balance against India . 803 lakhs

PUBLIC DEBT OFFICE,
BANK OF BENGAL,

W. D. CRUICKSHANK,

Statement of the Affairs of the Bank of Bengal for the week ending 4th March, 1890.

LIABILITIES	R	a.	p.	R	a.	p.
Capital paid up				2,00,00,000	0	0
Reserve Fund				58,00,000	0	0
Public Deposits at Head Office	77,00,532	5	6	1,83,67,373	6	6
Public Deposits at Branches	1,06,66,841	1	0			
Other Deposits at Head Office and Branches				3,02,57,963	4	1
Bank Post Bills, &c.				4,11,435	12	0
Sundries				7,60,390	8	6
RUPEES				7,55,97,162	15	1

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				11,78,417	8	0
Other authorised Investments				57,80,936	0	0
Loans on Government and other authorised Securities				1,95,48,418	8	2
Accounts of Credit on Government and other authorised Securities				1,12,89,250	14	8
Bills discounted and purchased				1,84,58,589	3	4
Balances with other Banks				9,19,902	15	9
Bullion				7,083	0	0
Dead Stock				12,31,075	4	9
Stamps				13,648	7	0
Sundries				3,18,684	2	2
				5,87,46,060	15	10
Cash and Currency Notes at Head Office	76,82,483	4	7	1,68,51,101	15	3
Cash and Currency Notes at Branches	91,68,618	10	8			
RUPEES				7,55,97,162	15	1

By Order of the Directors,

BANK OF BENGAL, *Calcutta, the 6th March 1890*

F. T. LEWIS, *Offg. Chief Accountant.*

W. D. CRUICKSHANK, *Secretary & Treasurer.*

Rate for Demand Loans 11 per cent.

Percentage 33·8.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 21st February, 1890.

No. 181—96-*III*.—With reference to the orders issued by the Agent to the Governor-General, Rajputana, under Notification No. 224-C., dated the 11th February, 1890, Captain J. A. Bell, 2nd-in-Command of the Deoli Irregular Force, is appointed, with effect from the date of assuming charge, to officiate as Cantonment Magistrate, Deoli, during the absence on privilege leave of Colonel F. W. Boileau.

With effect from the same date, Captain J. A. Bell is invested, under Section 12 of Act X of 1882 (Criminal Procedure Code), with the powers of a Magistrate of the 2nd class, to be exercised during the time he may act as Cantonment Magistrate, Deoli.

By Order,

E. A. FRASER, *Major,*
First Asst. to the Govr.-Genl.'s Agent, Rajputana, & Chief Commr., Ajmere-Merwara.

RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 24th February, 1890.

No. 27.—It is hereby notified for general information that the list of holidays sanctioned for the year 1890 for the Offices in the Civil and Military Station of Bangalore under the orders of the Resident in Mysore, shall also be held applicable to the courts in the said station, that all the courts in the station will be closed on the days therein notified either as general or as special holidays, that all Sundays in the year shall be observed as close holidays, and that the civil courts be closed from the 8th April to 19th May (both days inclusive), on account of the annual recess.

By order of the Court,

P. S. KRISHNA ROW,
Registrar.

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 19th February, 1890.

No. 5-*A*.—Lieutenant G. A. S. Stone, R.E., Assistant Engineer, 1st grade, is appointed to officiate as Executive Engineer, Rawalpindi Division, Military Works, with effect from the forenoon of the 1st February, 1890.

G. E. SANFORD, *Colonel, R.E.,*
Inspector General of Military Works.

NORTH-WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 28th February, 1890.

No. 4.—Mr. F. R. Upcott, Superintendent of Way and Works, Lahore, is granted, under Section II, Chapter XIII, of the Civil Service Regu-

lations, furlough for nine months with the usual subsidiary leave, with effect from 25th March, 1890, or such subsequent date as he may be permitted to avail himself of it.

W. A. J. WALLACE, *Colonel, R.E.*,
Director, N.-W. Railway.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 4th March, 1890.

No. 27.—Offices reported opened and closed during the month of February, 1890:—

Name of Office.	Where situated.	Date.	REMARKS.
Government Telegraph Offices.			
		1890.	
Chitor (Camp Office.)	Raiputana . .	17th Feb.	Opened.
Ditto . .	Ditto . .	21st ,,	Closed.
Indi . . .	Bombay Presdy. .	1st ,,	Opened.
Kharr . .	Baluchistan .	27th ,,	Ditto.
Nellakota . .	Madras Presdy. .	28th ,,	Closed.
Tiruvalur . .	Ditto . .	25th ,,	Opened.
Field Offices, Chin-Lushai Expedition.			
		1890.	
Bridge Camp .	.....	1st Feb.	Opened.
Ditto . .	.....	15th ,,	Closed.
Bwetet . .	.....	10th ,,	Opened.
Ditto . .	.....	16th ,,	Closed.
Darjow . .	.....	22nd ,,	Opened.
Fort Darjow Klang	.....	27th ,,	Ditto.
Haka . . .	.....	15th ,,	Ditto.
Koladyne . .	.....	13th ,,	Ditto.
Lalthuma . .	.....	7th ,,	Ditto.
Ditto . .	.....	13th ,,	Closed.
Ditto . .	.....	16th ,,	Re-opened.
Ditto . .	.....	23rd ,,	Closed.
Railway Telegraph Offices.			
		1890.	
Akaltara . .	Bengal-Nagpur Ry.	1st Feb.	Opened.
Baradwar . .			
Champa . .			
Kharsia . .			
Naharpali . .			
Naila . . .			
Paraghat . .			
Raigarh . .			
Sakti . . .			
Nulla . . .	H. H. the Gaekwar's Ry.	1st ,,	Ditto.
Chinchli . .	Southern Mahratta Ry.	3rd ,,	Ditto.
Kambalapilli .	Kurnool Canal .	16th ,,	Closed.

NOTE.—The names of the following offices have been changed:—

Mau, Indian Midland Railway, name changed to Mau-Ranipur, Indian Midland Railway.

Akbarpur, Indian Midland Railway, name changed to Tamlia, Indian Midland Railway.

Fort Darjow Klang, name changed to Fort Tregear.

C. H. REYNOLDS,
Director, Traffic Branch,
for *Director General of Telegraphs.*

CURRENCY NOTES.

The following Currency Note is stated to have been destroyed, and payment of its value has been claimed by the person whose name is placed against the number; any other person claiming a right to it, is warned to communicate at once with the undersigned:—

Lahore Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regr. No. 1889-90.	No. of Note.	Value. R	Name of Claimant.
W66	E 32—62678 .	100	Abdool Ghunni, care of Hafiz Abdool Qadir, Leather Merchant, Lahore.

J. A ROBERTSON,
Currency Officer

LAHORE,
The 3rd March, 1890.

Statement of Silver Balance in the Calcutta Mint for the week ending 5th March, 1890.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 26th February, 1890 . .	15,99,684	
Value of Government silver in the Mint on the same date .	4,07,787	
		20,07,471
ADD—		
Silver received by the Mint during the week on account of the Currency Department	1,76,799	
Ditto ditto Government	1,77,368	
		3,54,167
		23,61,638
DEDUCT—		
New coin paid to Reserve Treasury during the week .	2,40,000	
Petty items issued for miscellaneous purposes .	10,108	
		2,50,108
Balance on the evening of the 5th March, 1890 . .	...	21,11,530
The Balance comprises—		
Silver held on account of the Currency Department .	17,63 064	
Ditto ditto Government	5,48,466	
		21,11,530
There is in addition awaiting assay—		
Bullion belonging to Private Individuals . . .	92,530	
Ditto ditto Government	...	
		92,530

A. W. BAIRD, *Lieut.-Colonel, R.E.*,
Master of the Mint.

CALCUTTA MINT,
The 5th March, 1890.

SURVEY OF INDIA DEPARTMENT PUBLICATIONS FOR SALE.

Metric Weights and Measures and other Tables, price R1-8, obtainable at the Surveyor General's Office, No. 13 Wood Street, Calcutta.

Descriptive Catalogue of Instruments available at the Mathematical Instrument Office, No. 15 Wood Street, Calcutta, price R2.

Tide Tables for the Indian Ports for the year 1890 (also January, 1891)—

Part I. Western Ports, *viz.*,—Aden, Kurrachee, Okha Point and Beyt Harbour (mouth of Gulf of Cutch). Kathiwadar, Bhavnagar, Bombay Mormugao (Goa), Karwar, Beypore, Cochin, Tuticorin, Galle, and Colombo (Ceylon), and Paumben Pass (Island of Rameswaram) . . . . . Price R 2

Part II. Eastern and Burma Ports, *viz.*,—Negapatam, Madras, Cocanada. Vizagapatam, False-Point, Dablat, (Saugor Island), Diamond Harbour, Kidderpore (Calcutta), Chittagong, Akyab, Elephant-Point, Rangoon, Amherst, Moulmein and Port. Blair . . . . . Price R 2

Aden pamphlet	Price	As. 8
Kurrachee pamphlet	,,	,, 8
Ditto Sheet	,,	,, 8
Okha, Kathiwadar and Bhavnagar pamphlet	,,	R 1
Bombay pamphlet	,,	As. 8
Ditto Sheet	,,	,, 8
Mormugao and Karwar pamphlet . .	,,	,, 12
Tuticorin, Galle, Colombo and Paumben Pass pamphlet	,,	R 1
Madras pamphlet	,,	As. 8
Ditto Sheet	,,	,, 8
Hooghly River Sheet	,,	R 1
Chittagong pamphlet	,,	As. 8
Rangoon River pamphlet	,,	,, 12
Ditto Sheet	,,	,, 12
Moulmein River pamphlet	,,	,, 12
Port-Blair pamphlet	,,	,, 8

These can be purchased either directly from the Office of the Tidal and Levelling Party, Survey of India, Poona, or from the following Agents:—

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M. W. ROGERS, *Lieut.-Col, R.E.*,
Assistant Surveyor General,
In charge Surveyor General's Office.

POST OFFICE.

NOTIFICATIONS.

Unclaimed Letters held in the Calcutta General Post Office on 4th March, 1890

Alderson & Co.
Arbuthnot, Mrs. G. J.
Brown, M. M.
Chuffoux, B.
Cohen, A. M.
Cristal Tea Co.
Golmer, E.
Hitch, W. E.
Johnson, H. L.
Melville, Isaac.
Pirrie, J. S.
Presgrave, Richard Duncan.
Prinsep, L.
Richards, Mrs.
Rowe, E. F.
Secretary, Druggists' Assembly.

Letters marked "Care of Post Office"

Allen, C. H.
Babonau, E. Hugh.
Baldwin, W. H.
Barker, F. W.
Baines, W.
Baxter, Mrs.
Berkeley, C M.
Brincat, Salvator.
Brown, W.
Bruce, R. G.
Carbery, Lady.
Ch rmetaut, Mr.
Chatterton, J.
Close, Henry.
Cooper, W.
DePalma, Urbans.
DeVitre, D. F.
Dickson, Mrs. E.
Douglas, G. P. H.
Drakeford, A.
Dymond, G. F.
Elliott, K.
Ellmore, John S.
Fergusson, J. H. & Co
Filleul, Rev. S. E. V.
Fisk, F M
Forshaw, H.
Fraiser, H. C.
Fraiser, Miss F.
Francis, A. M.
Gantzman, Charles.
Gifford, H. J.
Glover, W. E.
Green, W. W
Griffiths, A. E.
Guillett, E.
Hamilton, C. J.
Hamilton, J. R
Handcock, J. G.
Hardy, Mrs. M.
Hawksworth, Mrs.
Hewett, F. J
Heyward, Mrs. W.
Higgins, C. C.
Hilder, F
Horne, Miss M. L.
Humphries, Mrs. H.
Hunter, H. C.
Jackson, T.
Johannessen, O. C.
Kennard, F.
Kobus, J D.
Lach, R.
Lamb, E G.
Langer, J. O.
Linton, C. E.
Livesey, Thomas.
Long, W.
Macdonald, E. B. D.
Mackenzie, J.
Major, A.
Manual, A. M.
Mathewson, F.
Matthews, J. R.
Maxwell Sir J. S.
May, J. J.
Mayes, W. H.
McAdoo, Mr.
McNair, Miss.
McSmith, D.
Menexis, Mrs. C.
Menzies, C.
Mifsud, George.
Mole, P. C.
Morgan, Mrs. R.
Morshead. L.
Newby, C. R. A.
O'Mealy, Capt. D'Ojly.
Payne, E. H.
Penn, Mrs.
Platts, Mrs. S. K.
Potokie, Count J.
Powell, F.
Prenter, Miss.
Rennard, J. R
Rennrick, F. B. M.
Robinson, G.
Rosenstern, Otto.
Roskell, Richard.
Ross, J D.
Rubie, Phil. C.
Russell, Donald.
Sano, T.
Scarle, F. W.
Sheumon, John.
Shrewsbury, Miss.
Shworth, T. K.
Skinner, J. C. M.
Soler, M.
Thompson, D.
Thomson, Captain W. A.
Tullock, Herbert.
Ursite, Johan.
Walter, Amherst.
Walter, F.
Weatherels, Harry.

Registered Letters.

Chiodetti, A.
Edwards, C.
Guiseppe, Celestini.
Leonard, C. B.
MacLeod, D. J.
Marsland, W.
Mifsud, George.

Unclaimed Letters held in the Barrackpore Post Office on the 3rd March, 1890.

Blackwell, Sergt. W.
Browne, A. J.
Crawther, J
Ferguson, H. F.
Patwhyloch.
Thompson, Jas.
Wallace, Rev.

E. HUTTON,
Presidency Postmaster, Calcutta

The 8th March, 1890.

SEA AND FOREIGN MAILS

Mails for	Date of closing at Calcutta.	Route by which despatched
Egypt, Europe, America, Cape Colonies, through United Kingdom	1890 11th Mar.	Per P & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets)	10th ,,	Ditto.
Mauritius, Mayotte, Nossi Be and Réunion	11th ,,	Ditto.
Zanzibar, Mozambique, Delagoa Bay, Natal and Cape Colonies.	11th ,,	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan	10th ,,	Ditto.
Australia, New Zealand and Tasmania	10th ,,	Ditto.
Madras and Colombo	19th ,,	Per P. & O. Str. *Bengal*
Straits, China and Japan	8th ,,	Per Steamer *Japan.*
Rangoon and Moulmein	11th ,,	Per Steamer *Madura.*
Ditto ditto	14th ,,	Per Steamer *Sirsa.*
Akyab, Kyaukpyu, Sandoway and Rangoon	12th ,,	Per Steamer *Coconada.*
Port Blair	12th ,,	*Vid* Madras
Natal and Mauritius	8th ,,	Per Steamer *Warora.*
Durban, Port Natal, East London, Port Elizabeth, Algoa Bay, Mossel Bay and Cape Town	8th ,,	*Via* Madras.
Colombo	11th ,,	Per Steamer *Capella.*

N.B.—The letter-box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M. precisely; after which hour Inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna will be received up to 7-30 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7-30 P.M. for despatch by any Foreign Mails despatched the same night.

E. HUTTON,
Presidency Postmaster, Calcutta.

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Reporter on Economic Products.

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DENONATH GHOSE,
Chairman.

PRANKISSEN BOSE,
Secretary.

Estate R. W. PEARCE, Deceased.

Notice is hereby given, in pursuance of Section 320 of Act X of 1865 of the Legislative Council of India, that all persons having claims against the estate of Robert Webb Pearce, formerly of Howrah, Carriage Superintendent to the East Indian Railway Company, are required to send in statements of their claims to the undersigned within one month from this date, after which time the assets of the estate will be distributed.

HARRISS & SIMMONS,
Attorneys for the Executor.

CALCUTTA,
The 24th February, 1890.

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RAMCHANDRA NARAYAN,
Care of Doorgaram Jugjivan, Vakeel, Opposite Mima's Pole, Raopura, Baroda.

BARODA,
The 7th February, 1890.

Lost.

The lower halves of the Government Promissory Notes Nos. 236782 and 236783, of the 4 per cent. loan of 1865, for R500 each, originally standing in the name of the Bank of Bengal, and last endorsed to General Dumber Shum Shere Jung Bahadur Rana, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

RAKHAL CHUNDER CHATTERJEE,
Secretary to the Representative of the Govt. of Nepal.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 8, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 7th March, 1890, and is hereby promulgated for general information —

ACT NO. VI OF 1890.

An Act to provide for the Vesting and Administration of Property held in trust for charitable purposes.

WHEREAS it is expedient to provide for the vesting and administration of property held in trust for charitable purposes; It is hereby enacted as follows:—

Title, extent and commencement.

1. (1) This Act may be called the Charitable Endowments Act, 1890.

(2) It extends to the whole of British India, inclusive of Upper Burma and British Baluchistan; and

(3) It shall come into force on the first day of October, 1890.

Definition.

2. In this Act "charitable purpose" includes relief of the poor, education, medical relief and the advancement of any other object of general public utility, but does not include a purpose which relates exclusively to religious teaching or worship.

Appointment and incorporation of Treasurer of Charitable Endowments.

3. (1) The Governor General in Council may appoint an officer of the Government by the name of his office to be Treasurer of Charitable Endowments for the territories subject to any Local Government.

(2) Such Treasurer shall, for the purposes of taking, holding and transferring moveable or immoveable property under the authority of this Act, be a corporation sole by the name of the Treasurer of Charitable Endowments for the territories subject to the Local Government, and, as such Treasurer, shall have perpetual succession and a corporate seal, and may sue and be sued in his corporate name.

Orders vesting property in Treasurer.

4. (1) Where any property is held or is to be applied in trust for a charitable purpose, the Local Government, if it thinks fit, may, on application made as hereinafter mentioned, and subject to the other provisions of this section, order, by notification in the official Gazette, that the property be vested in the Treasurer of Charitable Endowments on such terms as to the application of the property or the income thereof as may be agreed on between the Local Government and the person or persons making the application, and the property shall thereupon so vest accordingly.

(2) When any property has vested under this section in a Treasurer of Charitable Endowments, he is entitled to all documents of title relating thereto.

(3) A Local Government shall not make an order under sub-section (1) for the vesting in a Treasurer of Charitable Endowments of any securities for money, except the following, namely:—

(a) promissory notes, debentures, stock and other securities of the Government of India, or of the United Kingdom of Great Britain and Ireland;

(b) bonds, debentures and annuities charged by the Imperial Parliament on the revenues of India;

(c) stock or debentures of, or shares in, Railway or other Companies, the interest whereon has been guaranteed by the Secretary of State for India in Council;

(*d*) debentures or other securities for money issued by or on behalf of any local authority in exercise of powers conferred by an Act of a legislature established in British India;

(*e*) a security expressly authorised by any order which the Governor General in Council may make in this behalf.

(*4*) An order under this section vesting property in a Treasurer of Charitable Endowments shall not require or be deemed to require him to administer the property, or impose or be deemed to impose upon him the duty of a trustee with respect to the administration thereof.

Schemes for administration of property vested in the Treasurer.

5. (*1*) On application made as hereinafter mentioned, and with the concurrence of the person or persons making the application, the Local Government, if it thinks fit, may settle a scheme for the administration of any property which has been or is to be vested in the Treasurer of Charitable Endowments, and may in such scheme appoint, by name or office, a person or persons, not being or including such Treasurer, to administer the property.

(*2*) On application made as hereinafter mentioned, and with the concurrence of the person or persons making the application, the Local Government may, if it thinks fit, modify any scheme settled under this section or substitute another scheme in its stead.

(*3*) A scheme settled, modified or substituted under this section shall, subject to the other provisions of this section, come into operation on a day to be appointed by the Local Government in this behalf, and shall remain in force so long as the property to which it relates continues to be vested in the Treasurer of Charitable Endowments or until it has been modified or another such scheme has been substituted in its stead.

(*4*) Such a scheme, when it comes into operation, shall supersede any decree or direction relating to the subject-matter thereof in so far as such decree or direction is in any way repugnant thereto, and its validity shall not be questioned in any Court, nor shall any Court give, in contravention of the provisions of the scheme or in any way contrary or in addition thereto, a decree or direction regarding the administration of the property to which the scheme relates.

(*5*) In the settlement of such a scheme effect shall be given to the wishes of the author of the trust so far as they can be ascertained and, in the opinion of the Local Government, effect can reasonably be given to them.

(*6*) Where a scheme has been settled under this section for the administration of property not already vested in the Treasurer of Charitable Endowments, it shall not come into operation until the property has become so vested.

Mode of applying for vesting orders and schemes.

6. (*1*) The application referred to in the two last foregoing sections must be made,—

(*a*) if the property is already held in trust for a charitable purpose, then by the person acting in the administration of the trust or, where there are more persons than one so acting, then by those persons or a majority of them, and

(*b*) if the property is to be applied in trust for such a purpose, then by the person or persons proposing so to apply it.

(*2*) For the purposes of this section the executor or administrator of a deceased trustee of property held in trust for a charitable purpose shall be deemed to be a person acting in the administration of the trust.

Exercise by Governor General in Council of powers of Local Government.

7. (*1*) The Governor General in Council may exercise all or any of the powers conferred on the Local Government by sections 4 and 5.

(*2*) When the Governor General in Council has signified to the Local Government his intention of exercising any of those powers with respect to any property, that Government shall not, without his previous sanction, exercise them with respect thereto.

Bare trusteeship of Treasurer.

8. (*1*) Subject to the provisions of this Act, a Treasurer of Charitable Endowments shall not, as such Treasurer, act in the administration of any trust whereof any of the property is for the time being vested in him under this Act.

(*2*) Such Treasurer shall keep a separate account of each property for the time being so vested in so far as the property consists of securities for money, and shall apply the property or the income thereof in accordance with the provision made in that behalf in the vesting order under section 4 or in the scheme, if any, under section 5, or in both those documents.

(*3*) In the case of any property so vested other than securities for money, such Treasurer shall, subject to any special order which he may receive from the authority by whose order the property became vested in him, permit the persons acting in the administration of the trust to have the possession, management and control of the property, and the application of the income thereof, as if the property had been vested in them.

Annual publication of list of properties vested in Treasurer.

9. A Treasurer of Charitable Endowments shall cause to be published annually in the local official Gazette, at such time as the Local Government may direct, a list of all properties for the time being vested in him under this Act and an abstract of all accounts kept by him under sub-section (*2*) of the last foregoing section.

Limitation of functions and powers of Treasurer.

10. (*1*) A Treasurer of Charitable Endowments shall always be a sole trustee, and shall not, as such Treasurer, take or hold any property otherwise than under the provisions of this Act or, subject to those provisions, transfer any property vested in him except in obedience to a decree divesting him of the property, or in compliance with a direction in that behalf issuing from the authority by whose order the property became vested in him.

(*2*) Such a direction may require the Treasurer to sell or otherwise dispose of any property vested in him and, with the sanction of the authority issuing the direction, to invest the proceeds of the sale or other disposal of the property in any such security for money as is mentioned in section 4, sub-section (*3*), clause

(*a*), (*b*), (*c*), (*d*) or (*e*), or in the purchase of immoveable property.

(*3*) When a Treasurer of Charitable Endowments is divested, by a direction of the Local Government or the Governor General in Council under this section, of any property, it shall vest in the person or persons acting in the administration thereof and be held by him or them on the same trusts as those on which it was held by such Treasurer.

Provision for continuance of office of Treasurer in certain contingencies.

11. If the office held by an officer of the Government who has been appointed to be a Treasurer of Charitable Endowments is abolished or its name is changed, the Governor General in Council may appoint the same or another officer of the Government by the name of his office to be such Treasurer, and thereupon the holder of the latter office shall be deemed for the purposes of this Act to be the successor in office of the holder of the former office.

Transfer of property from one Treasurer to another.

12. If by reason of an alteration of the limits of the territories subject to a Local Government, or for any other reason, it appears to the Governor General in Council that any property vested in a Treasurer of Charitable Endowments should be vested in another such Treasurer, he may direct that the property shall be so vested, and thereupon it shall vest in that other Treasurer and his successors as fully and effectually for the purposes of this Act as if it had been originally vested in him under this Act.

Power to frame forms and make rules.

13. The Governor General in Council may frame forms for any proceedings under this Act for which he considers that forms should be provided, and may make such rules consistent with this Act as he may deem expedient for—

(*a*) prescribing the Local Government which is to exercise the powers conferred by this Act in the case of property which is, or is situated, in territories subject to two or more Local Governments,

(*b*) prescribing the fees to be paid to the Government in respect of any property vested under this Act in a Treasurer of Charitable Endowments,

(*c*) regulating the cases and mode in which schemes or any modifications thereof are to be published before they are settled or made under section 5,

(*d*) prescribing the forms in which accounts are to be kept by Treasurers of Charitable Endowments, and the mode in which such accounts are to be audited, and,

(*e*) generally, carrying into effect the purposes of this Act.

Indemnity to Government and Treasurer.

14 No suit shall be instituted against the Government in respect of anything done or purporting to be done under this Act, or in respect of any alleged neglect or omission to perform any duty devolving on the Government under this Act, or in respect of the exercise of, or the failure to exercise, any power conferred by this Act on the Government, nor shall any suit be instituted against a Treasurer of Charitable Endowments except for divesting him of property on the ground of its not being subject to a trust for a charitable purpose, or for making him chargeable with or accountable for the loss or misapplication of any property vested in him, or the income thereof, where the loss or misapplication has been occasioned by or through his wilful neglect or default.

Saving with respect to Advocate General and Official Trustee.

15. Nothing in this Act shall be construed to impair the operation of section 111 of the Statute 53 George III, Chapter 155, or of any other enactment for the time being in force, respecting the authority of an Advocate General at a presidency to act with respect to any charity, or of sections 8, 9, 10 and 11 of Act No. XVII of 1864 (*an Act to constitute an Office of Official Trustee*) respecting the vesting of property in trust for a charitable purpose in an Official Trustee.

General controlling authority of Governor General in Council.

16. A Local Government shall, in the exercise of its powers under this Act, be subject to the control of the Governor General in Council.

S. HARVEY JAMES,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 8, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 7th March, 1890:—

No. 6 OF 1890.

A Bill to enable the Comptoir National D'Escompte de Paris to sue and be sued in the name of the Chief Manager for the time being of the Indian Agencies of the said Comptoir.

WHEREAS certain persons have formed themselves into a Company at Paris for the transaction of banking business under the name of the Comptoir National D'Escompte de Paris:

And whereas the said Company was constituted and established under and by virtue of certain resolutions passed on the 3rd and 11th June, 1889, by General Meetings of Shareholders;

And whereas by the Articles of Association of the said Company it is provided (among other things) that the said Company may continue to exist and carry on business for a term of fifty years from the first day of May, 1889; that the shareholders of the Company shall be responsible only to the amount of their shares respectively, that the rights and liabilities attached to each share shall follow its transmission into whatever hands it may pass; and that the Company may establish Agencies or Branches as well in France as in the French Colonies and abroad, such Agencies to be organized and conducted in the same manner as the Comptoir National D'Escompte itself,

And whereas Agencies of the said Company have been recently established in Calcutta and in Bombay,

And whereas on the thirtieth day of April, 1862, a Convention was concluded and signed at Paris between Her Majesty the Queen of Great Britain and Ireland and His Majesty the Emperor of the French, comprising the following Articles, that is to say: "*First*—The High Contracting Parties declare that they mutually grant to all Companies and other Associations, commercial industrial or financial, constituted and authorized in conformity with the laws in force in either of the two countries, the power of exercising all their rights, and of appearing before the tribunals, whether for the purpose of bringing an action or for defending the same, throughout the dominions and possessions of the other Power, subject to the sole condition of conforming to the laws of such dominions and possessions. *Second*—It is agreed that the stipulations of the preceding article shall apply as well to Companies and Associations constituted and authorized previously to the signature of the present Convention as to those which may subsequently be so constituted and authorized. *Third*—The present Convention is concluded without limit as to duration. Either of the High Powers shall, however, be at liberty to terminate it by giving to the other a year's previous notice. The two High Powers, moreover, reserve to themselves the power to introduce into the Convention, by common consent, any modifications which experience may show to be desirable";

And whereas it is desirable that effect should be given to the said Convention so far as the Comptoir National D'Escompte de Paris and its Agencies now or hereafter established in British India are concerned,

It is hereby enacted as follows —

Title, extent and commencement

1. (1) This Act may be called the Comptoir National D'Escompte de Paris Act, 1890.

(2) It extends to the whole of British India and

(3) It shall come into force at once.

Definition.

2. In this Act, unless there is something repugnant in the subject or context, the expressions "Chief Manager of the Agencies in British India of the said Comptoir" and "Chief Manager" include any person for the time being acting as Chief Manager of the said Agencies in British India of the Comptoir National D'Escompte de Paris, or being or acting as Manager of such one of the same Agencies as may be situate within the jurisdiction of the Court in which the suit or proceeding mentioned in any of the sections of this Act may be instituted or carried on.

Suits by or against Comptoir to be instituted in name of Chief Manager and not to abate on his death or removal.

3. On and from the commencement of this Act, all suits and other proceedings whatever, for any injury or wrong done to any moveable or immoveable property of the said Comptoir, in whomsoever the same may for the time being be vested, whether in the said Comptoir or in some person or persons in trust for the said Comptoir, or upon or in respect of any present liability to the said Comptoir, or upon any bonds, covenants, contracts or agreements which already have been or hereafter shall be given to or entered into with the said Comptoir, or to or with any person whomsoever in trust for the said Comptoir, or wherein the said Comptoir is or shall be interested, and also all instruments and petitions to found any adjudication of insolvency in any Court against any person indebted to the said Comptoir, and liable to have been made insolvent by the laws now or at any time hereafter in force relating to insolvents in British India, and generally all other proceedings whatsoever to be commenced or carried on by or on behalf of the said Comptoir, or wherein the said Comptoir is or shall be interested against any person, whether such person is or shall then be a shareholder or partner of or in the said Comptoir or not, shall and lawfully may be commenced and prosecuted in the name of the person who shall be the Chief Manager of the Agencies in British India of the said Comptoir at the time such suit or proceeding shall be commenced, as the nominal plaintiff or petitioner for or on behalf of the said Comptoir, and all suits and proceedings, as well for subsisting as future accruing claims, debts or demands to be commenced against the said Comptoir by any person, whether such person is or shall then be a shareholder or partner of or in the said Comptoir or not, shall be commenced and prosecuted against the Chief Manager as the nominal defendant or respondent for and on behalf of the said Comptoir, and the death, removal, resignation or any other act of such Chief Manager, or his bankruptcy or insolvency, shall not abate or prejudice any suit or other proceeding commenced under this Act, but the same may be continued, prosecuted and carried on or defended in the name of any other the Chief Manager.

In criminal proceedings, property of Comptoir to be describable as property of Comptoir or Chief Manager.

4. On and from the commencement of this Act, in all criminal proceedings instituted or carried on by or on behalf of the said Comptoir, for fraud or injury upon or against the said Comptoir, or for any offence whatever relating to any money, notes, bills, effects, securities or any moveable or immoveable property of the said Comptoir, or for any other offence against the said Comptoir, it shall be lawful to state such money, notes, bills, effects and securities, and other moveable and immoveable property, in whomsoever the same may be vested, whether in the said Comptoir, or in some person or persons in trust for the said Comptoir, to be the money, notes, bills, effects and securities or property of the said Comptoir, or of the Chief Manager of the Agencies in British India of the said Comptoir; and any offence committed with intent to injure or defraud the said Comptoir shall and lawfully may in such proceedings be said to have been committed with intent to injure or defraud the said Comptoir, or such Chief Manager, and any offender may thereupon be lawfully convicted of any such offence, and in all other proceedings, in which, before the commencement of this Act, it would have been necessary to state the names of the persons composing the said Comptoir, it shall be lawful and sufficient to state the name of such Chief Manager; and the death, resignation or removal of such Chief Manager shall not abate or render defective, or in anywise affect or prejudice, such criminal proceedings.

Suit against the Comptoir on contract not to be defeated because plaintiff is a partner.

5. No suit which may be commenced in any Court in British India against the said Comptoir, or the Chief Manager of the Agencies in British India of the said Comptoir, upon or arising out of any contract entered into by or on behalf of the said Comptoir, shall be in any wise affected or defeated by reason of the plaintiff therein, or of any other person who may be in any wise interested in such suit, being a shareholder or partner of or in the said Comptoir; but any shareholder or partner of or in the said Comptoir shall have the same right of suit and remedy to be proceeded in and enforced in the same manner against the said Comptoir or such Chief Manager upon any contract, and upon and for any debt, damage or demand whatsoever, which he might have had if he had been a stranger, and not a shareholder or partner of or in the said Comptoir.

Suit by Comptoir on contract not to be defeated because defendant is a partner.

6. No suit commenced by virtue of this Act by or on behalf of the said Comptoir in the name of the Chief Manager, upon or arising out of any contract whatsoever, entered into by or on behalf of the said Comptoir, or for the recovery of any debt, damage or demand whatsoever due or owing to the said Comptoir, or for any other cause or any other account, shall be in any wise affected or defeated by or by reason of the defendant therein, or any person or persons who may be in anywise interested in such suit, being a shareholder or partner of or in the said Comptoir, but the said Comptoir shall and may have the same right of suit and remedy to be proceeded in and enforced in the same manner against any shareholder or partner of or in the said Comptoir, either alone or jointly with any other person, upon any contract, and upon and for any debt, damage or demand whatsoever, which the said Comptoir might have had if such cause of suit had arisen with a stranger and not with a shareholder or partner of or in the said Comptoir.

7. The Chief Manager of the Agencies in British India of the said Comptoir shall have an office for the transaction of the business of the Comptoir. He shall cause a memorial, in the form and to the effect set forth in Schedule A, or as near thereto as the circumstances of the case will admit of, verified by a declaration in writing made by him before a Judge of the High Court of Judicature within the jurisdiction of which his office is situated, to be enrolled amongst the records of the said High Court. Such memorial shall, prior to being enrolled, be signed by the Chief Manager, and shall be accompanied by, or have annexed thereto, or endorsed thereon, copies of the resolutions, notarial acts, articles and other instruments under which the said Comptoir is established, and copies of the various rules under which the business of the said Comptoir is conducted. The memorial shall set forth the situation of the office of the Chief Manager and of every other office and place in British India, in or at which the business of the said Comptoir is carried on: and it shall contain a statement of the amount both of the nominal and of the paid-up capital, the number of shares into which the capital is divided, the amount of each share, and the amount of capital (if any) which the said Comptoir shall have set aside for its working capital in British India, and if the last-mentioned capital is other than money, then a statement of how it stands invested, and in whose name.

Chief Manager to cause a memorial to be enrolled containing certain particulars.

8. No memorial shall be enrolled unless the authority of the Chief Manager by whom it is signed, and the copies of the resolutions, notarial acts, articles and other instruments accompanying the memorial, shall be authenticated by the signature and seal of a notary public in France, and countersigned by Her Britannic Majesty's Consul General in Paris for the time being.

Authority of Chief Manager to be authenticated.

9. Whenever any new Chief Manager of the Agencies in British India of the said Comptoir shall be appointed, or any change in, or addition to, any of the facts stated in any memorial which may have been enrolled shall take place, a like memorial in the form and to the effect set forth in Schedule B, verified as aforesaid, shall, within twelve months after such appointment, change or addition shall have been made, be enrolled as aforesaid, specifying the name and description of such new Chief Manager, and containing a statement of the change or addition which may have taken place in the facts aforesaid.

Memorial of change in Chief Manager or in facts set forth in former memorial to be enrolled.

10. If any declaration made for the purpose of verifying a memorial under this Act shall be false or untrue in any material particular, the person wilfully making such declaration shall be guilty of an offence within the meaning of section 199 of the Indian Penal Code.

False declaration an offence under the Penal Code.

11. Until such memorial as first hereinbefore mentioned shall have been duly verified and enrolled, no suit shall be brought by the said Comptoir under the authority of this Act, and, until the memorial by this Act required to be verified and enrolled in the event of the appointment of a new Chief Manager of the Agencies in British India of the said Comptoir shall have been duly verified and enrolled, the person whose name shall appear in the last memorial which shall have been duly verified and enrolled shall be liable to all such suits and executions upon judgment or decree and other proceedings under this Act, and in the same manner, as if he had not ceased to be such Chief Manager, and as if no new Chief Manager had been appointed.

Comptoir not to sue till enrolment of memorial, and person named in last memorial to remain liable till enrolment of fresh memorial.

12. An examined copy of every memorial enrolled pursuant to this Act, certified to be a true copy by and under the hand and signature of a Registrar for the time being of the High Court of Judicature in which the same shall have been enrolled, shall be received in evidence as proof of the contents of such memorial; and proof shall not be required that the person by whom the memorial purports to be verified was the Chief Manager at the time of such verification.

Examined copy to be a proof of contents of memorial.

13. Execution on every judgment, decree and order made or pronounced in any suit or proceeding in any Court in British India against the Chief Manager shall and may be issued and enforced against any property in British India belonging to the said Comptoir. All the provisions of the Code of Civil Procedure as to the attachment of property before judgment and after judgment shall in all suits against the Chief Manager have full force and effect as regards property in British India belonging to the said Comptoir. So long as the full amount recoverable by any person under any judgment, decree or order shall not have been recovered, no execution issued from any Court in British India, nor anything in this Act, shall in any way prejudice or injure the right of such person to proceed in France, under the privileges and powers reserved to British subjects by and under the said Convention of the thirtieth day of April, 1862, for the recovery of the amount unrecovered. XIV of 1882.

Judgment or order against Chief Manager how to be executed.

14. No person having or claiming to have any demand upon or against the said Comptoir shall, when the same has been so determined as to have been pleadable in bar against such person, bring more than one suit in respect of such demand; and the proceedings in any suit which may have been brought against the Chief Manager under the authority of this Act, if so determined, may be pleaded in bar of any suit in any Court in British India, for the same cause against the same or any other Chief Manager; and in case of any demand which the said Comptoir now has or hereafter may have upon or against any person, whether a shareholder of the said Comptoir or not, and which shall have been determined in any suit commenced or prosecuted by the Chief Manager, the proceedings in such suit may be pleaded in bar of any other suit, in any such Court as aforesaid, for the same demand, which may be commenced or prosecuted by the same or any other Chief Manager.

No person to bring more than one suit for the same demand against any Chief Manager, nor the Comptoir against any other person.

SCHEDULE A.

(*See section 7.*)

Memorial made the day of by the Chief Manager of the Agencies in British India of the Comptoir National D'Escompte de Paris, pursuant to the Comptoir National D'Escompte de Paris Act, 1890, setting forth the particulars prescribed by section 7 of the said Act.

Situation of office of Chief Manager .
Situation of other offices and places in British India . . . .
Entire nominal capital of the Comptoir . . . . . .
Paid-up capital . . . .
Number of shares . . . .
Amount of each share . . .
Amount of capital set aside for operations in British India . . .
Mode in which the same is invested .
Name in which the same is invested .

I, *A. B.*, Chief Manager of the Agencies in British India of the Comptoir National D'Escompte de Paris, do solemnly and sincerely declare, to the best of my knowledge and belief, that the above written memorial is true in all respects.

(Sd.) *A. B.*

Declared, &c., before me, a Judge of the High Court of Judicature at

SCHEDULE B.

(*See section 9.*)

Memorial made the day of by the Chief Manager of the Agencies in British India of the Comptoir National D'Escompte de Paris, pursuant to the Comptoir National D'Escompte de Paris Act, 1890, setting forth particulars of change or changes as prescribed by section 9 of the said Act.

Name and description of new Chief Manager,

or

New situation of office of Chief Manager,

or

Other change or changes.

I, *C. D.*, Chief Manager of the Agencies in British India of the Comptoir National D'Escompte de Paris, do solemnly and sincerely declare, to the best of my knowledge and belief, that the above written memorial is true in all respects.

(Sd.) *C. D.*

Declared before me, a Judge of the High Court of Judicature at

STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is, on the advice of the Hon'ble the Advocate General in Bengal, to re-enact, in the interests of the Comptoir National D'Escompte de Paris, Acts VIII of 1864 and IX of 1867 which were enacted in the interests of the late Comptoir D'Escompte de Paris.

The Acts of 1864 and 1867 are left unrepealed because the late Comptoir D'Escompte de Paris is not identical with the Comptoir National D'Escompte de Paris, and the Acts may possibly still be useful in the course of the liquidation of the affairs of the former Comptoir.

The 5th March, 1890.

ANDREW R. SCOBLE.

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to consolidate and amend the Law relating to Guardian and Ward was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 7th March, 1890 :—

WE, the undersigned, Members of the Select Committee to which the Bill to consolidate and amend the law relating to Guardian and Ward was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

From Officiating Government Pleader, Moradabad, dated 5th June, 1886 [Paper No. 1].
From Secretary to Chief Commissioner, Coorg, No. 1099—150, dated 11th June, 1886, and enclosures. [Papers No. 2].
From Officiating Secretary to Chief Commissioner, Assam, dated 14th June, 1886, and enclosures [Papers No. 3].
From Secretary, Behar Landholders' Association, dated 20th June, 1886 [Paper No. 4].
From Mr. P. R. Desai, Pleader, District Court, Satara, dated 3rd July, 1886 [Paper No. 5].
From Officiating Assistant Secretary to Government, Bengal, dated 8th July, 1886, and enclosure [Papers No. 6].
Suggestions by Mr. Mata Prasad, Munsif, Etawah, dated 9th July, 1886 [Paper No. 7].
From Chief Secretary to Government, Madras, No. 1781, dated 6th July, 1886, and enclosures [Papers No 8].
From Secretary for Berar to Resident, Hyderabad, No. 234 G., dated 24th July, 1886 [Paper No. 9].
From Chief Commissioner, Ajmere-Merwara, No. 803—690-II., dated 29th July, 1886 [Paper No. 10]
From Secretary to Chief Commissioner, Burma, No. 695—15 L., dated 27th July, 1886, and enclosures [Papers No. 11].
From Under Secretary to Chief Commissioner, Central Provinces, No. 3425—187, dated 31st July, 1886, and enclosures [Papers No. 12].
From Under Secretary to Chief Commissioner, Central Provinces, No. 3658—218, dated 12th August, 1886, and enclosure [Papers No. 13].
Note by the Hon'ble Syud Ameer Hossein, Presidency Magistrate, Calcutta, dated 16th August, 1886 [Paper No. 14].
From Chief Secretary to Government, Bengal, No. 1341 J. D., dated 20th September, 1886, and enclosures [Papers No. 15].
From Secretary to Government, North-Western Provinces and Oudh, No. 737—VII-235-25, dated 21st September, 1886, and enclosures [Papers No. 16].
From Acting Under Secretary to Government, Bombay, No. 5481, dated 22nd September, 1886, and enclosures [Papers No. 17].
From Secretary to Government, North-Western Provinces and Oudh, No. 796-VII-235-27, dated 12th October, 1886, and enclosures [Papers No. 18].
From Secretary to Government, Punjab, No. 1247, dated 16th December, 1886, and enclosures [Papers No. 19].
From Secretary to Government, Punjab, No. 21, dated 10th January, 1887, and enclosures [Papers No. 20].
From Registrar, High Court, Calcutta, No. 141, dated 18th January, 1887, and enclosure [Papers No. 21].
Note by the Hon'ble Rao Saheb Vishvanath Narayan Mandlik, C.S.I., dated 7th May, 1887 [Paper No. 22].
Office Memorandum from Government of India, Revenue and Agricultural Department, No. 704—24, dated 23rd December, 1887, and enclosures [Papers No. 23].
Circular to Local Governments and Adminstrations, Nos. 1531—41, dated 17th August, 1889, and replies thereto.

2. The Bill was introduced in 1886, and was considered by a Select Committee in 1887. That Committee made many amendments in the Bill, but decided not to submit a report, partly because the Bill contained a clause respecting the appointment of guardians for minor members of undivided Hindu families about which there was much difference of opinion, and partly because the Calcutta High Court considered that the Bill did not hold out sufficient inducement to *de facto* guardians to subject themselves to the provisions of the proposed Act.

On these two matters Local Governments have since been specially consulted, and in undertaking the re-consideration of the Bill as amended in 1887 we have had the benefit of their advice.

The weight of authority is distinctly adverse to the retention of the clause respecting the appointment of guardians for minor members of undivided Hindu families, and we have removed that clause from the Bill.

The inducements to *de facto* guardians to subject themselves to the proposed Act are several. No fees will be payable in respect of the appointment of guardians (section 2): a *de facto* guardian acting without appointment by the Court will incur the risk of

being superseded on an application by the Collector (section 8): appointed guardians may be properly remunerated for their care and pains in the execution of their duties (section 22): testamentary and appointed guardians will have the powers possessed by executors and administrators, respectively, under the Probate and Administration Act, 1881, and will be in a position to pass secure titles (sections 28 and 29): appointed guardians may protect themselves by applying for, and acting upon, the direction of the Court (section 33), and the submission of accounts by them is no longer to be obligatory, but to be left to the discretion of the Courts under the rules of the High Court (sections 34 and 50 (*1*) (*d*)): joint guardians may come to the Court for the settlement of their differences (section 43): and certain privileges are conferred on appointed guardians by clauses B, C and D of the section (section 53) amending Chapter XXXI of the Code of Civil Procedure. In the opinion of most of the authorities consulted these inducements were sufficient, but we have now added to them the provision in clause A of section 53 that, where a guardian has been appointed for a minor by the Court, a suit is not to be instituted in the name of the minor by any other person as next friend without the leave of the Court to be granted after hearing any objection which the guardian may have to make with respect to the institution of the suit. This provision will, we believe, be very valuable in practice, and it will further tend to remove the objection which was taken to the Bill by the Calcutta High Court.

3. *Section 4.*—We have amended the definition of "minor", extended that of "European British subject", and made it clear that "District Court" includes a High Court in the exercise of its ordinary original civil jurisdiction.

4. *Sections 5 and 15.*—Here, as regards European British subjects, we have followed as closely as possible the provisions of the Guardianship of Infants Act, 1886 (49 & 50 Vict., c. 27).

5. *Section 17.*—Sub-section (*5*) of this section makes it sufficiently clear that neither a Collector nor any other person can be appointed a guardian against his will.

6. *Section 22.*—Where a Collector is appointed guardian, fees will be chargeable for the maintenance of his special establishment as they are chargeable in the case of estates under the superintendence of the Court of Wards.

7. *Section 23.*—This section will, of course, be read under section 3 as subject to such enactments as section 193 of the North-Western Provinces Land-revenue Act, 1873.

8. *Section 39.*—We have followed the Guardianship of Infants Act, 1886, in making a testamentary guardian removable on the same grounds as a guardian appointed by the Court.

9. *Section 43.*—Following section 3 of the same Act we have provided here for the settlement of differences of opinion between joint guardians.

10. The other amendments made in the Bill since its introduction are numerous, but do not appear to us to call for remark.

11. The publication ordered by the Council has been made as follows:—

In English.

Gazette.	*Date.*
Gazette of India	20th and 27th March, and 3rd April, 1886.
Fort Saint George Gazette	31st March, 1886.
Bombay Government Gazette	25th March, and 1st and 8th April, 1886.
Calcutta Gazette	24th and 31st March, and 7th April, 1886.
North-Western Provinces and Oudh Government Gazette	27th March, and 3rd and 10th April, 1886.
Punjab Government Gazette	1st, 8th and 15th April, 1886.
Central Provinces Gazette	27th March, and 3rd and 10th April, 1886.
Burma Gazette	10th, 17th and 24th April, 1886.
Assam Gazette	10th, 17th and 24th April, 1886.
Coorg District Gazette	1st May, 1886.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Tamil	13th August, 1886.
	Telugu	27th August, 1886.
	Kanarese	30th August, 1886.
	Malayalam	3rd September, 1886.
	Hindustani	10th September, 1886.
Bombay	Gujarathi	10th June, 1886.
	Marathi	17th June, 1886.
	Kanarese	22nd July, 1886.
Bengal	Bengali	8th, 15th and 22nd June, 1886.
	Hindi	8th, 15th and 22nd June, 1886.
	Uriya	1st, 8th and 15th July, 1886.
North-Western Provinces and Oudh	Urdu	3rd, 10th and 17th July, 1886.
Punjab	Urdu	8th July, 1886.
Central Provinces	Marathi	30th June, and 7th and 15th July 1886.
	Hindi	28th July, and 4th and 11th August, 1886.
Burma	Burmese	23rd and 30th October, and 6th November, 1886.

12. We do not think that the measure has been so altered as to require re-publication; and we recommend that it be passed as now amended.

ANDREW R. SCOBLE.
PHIL. P. HUTCHINS.
SYED AMEER HOSSEIN.
DOORGA CHURN LAW.
G. H. P. EVANS.
R. J. CROSTHWAITE.

The 1st March, 1890.

No. II.

THE GUARDIANS AND WARDS BILL.

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The Guardians and Wards Bill.

(*Chapter I.—Preliminary. Sections 1-4. Chapter II.—Appointment and Declaration of Guardians.—Sections 5-6.*)

No. II.

A Bill to consolidate and amend the law relating to Guardian and Ward.

WHEREAS it is expedient to consolidate and amend the law relating to guardian and ward; It is hereby enacted as follows:—

CHAPTER I

PRELIMINARY

Title, extent and commencement.

1. (*1*) This Act may be called the Guardians and Wards Act, 1890.

(*2*) It extends to the whole of British India, *inclusive of Upper Burma and British Baluchistan;* and

(*3*) It shall come into force on the first day of July, 1890.

Repeal.

2. (*1*) On and from that day the enactments mentioned in the schedule shall be repealed to the extent specified in the third column thereof.

(*2*) But all proceedings had, certificates granted, allowances assigned, obligations imposed, and applications, appointments, orders and rules made under any of those enactments, shall, so far as may be, be deemed to have been respectively had, granted, assigned, imposed and made under this Act; and

(*3*) Any enactment or document referring to any of those enactments shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

Saving of jurisdiction of Courts of Wards and Chartered High Courts.

3. This Act shall be read subject to every enactment heretofore or hereafter passed relating to any Court of Wards by the Governor General in Council or by a Governor or Lieutenant-Governor in Council; and nothing in this Act shall be construed to affect, or in any way derogate from, the jurisdiction or authority of any Court of Wards, or to take away any power possessed by any High Court established under the Statute 24 and 25 Victoria, Chapter 104 (*an Act for establishing High Courts of Judicature in India*).

Definitions.

4. In this Act, unless there is something repugnant in the subject or context,—

(*1*) "minor" means *a person who, under the provisions of the Indian Majority Act, 1875, is to be deemed not to have attained his majority:* IX of 1875.

(*2*) "guardian" means a person having the care of the person of a minor or of his property, or of both his person and property:

(*3*) "ward" means a minor for whose person or property, or both, there is a guardian:

(*4*) "District Court" has the meaning assigned to that expression in the Code of Civil Procedure, *and includes a High Court in the exercise of its ordinary original civil jurisdiction:* XIV of 1882.

(*5*) "the Court" means the District Court having jurisdiction to entertain an application under this Act for *an order appointing or declaring a person to be a guardian*; and, where a guardian has been appointed or declared in pursuance of any such application, it means the Court which appointed or declared the guardian, or, in any matter relating to the person of the ward, the District Court having jurisdiction in the place where the ward for the time being ordinarily resides:

(*6*) "Collector" means the chief officer in charge of the revenue-administration of a district, and includes any officer whom the Local Government, by notification in the official Gazette, may, by name or in virtue of his office, appoint to be a Collector in any local area, or with respect to any class of persons, for all or any of the purposes of this Act:

(*7*) "European British subject" *means an European British subject as defined* in the Code of Criminal Procedure, 1882, and *includes any Christian of European descent: and* X of 1882.

(*8*) "prescribed" means prescribed by rules made by the High Court under this Act.

CHAPTER II.

APPOINTMENT AND DECLARATION OF GUARDIANS.

Power of parents to appoint in case of European British subjects.

5. (*1*) Where a minor is an European British subject, a guardian *or guardians* of his person or property, or both, may be appointed by will or *other instrument* to take effect on the death of the person appointing,—

(*a*) by the father *of the minor, or,*

(*b*) *if the father* is dead or incapable of acting, by the *mother.*

(*2*) *Where guardians have been appointed under sub-section* (*1*) *by both parents they shall act jointly.*

Saving of power to appoint in other cases.

6. In the case of a minor who is not an European British subject, nothing in this Act shall be construed to take away or derogate from any power to appoint a guardian of his person or property, or both, which is valid by the law to which the minor is subject.

The Guardians and Wards Bill.

(*Chapter II.—Appointment and Declaration of Guardians.—Sections 7-10*)

Power of the Court to make order as to guardianship.

7. (1) Where the Court is satisfied that it is for the welfare of a minor that *an order should* be made—

(a) appointing a guardian of his person or property, or both, or

(b) declaring a person to be such a guardian,

the Court may make an order accordingly.

(2) An order under this section shall imply the removal of any guardian who has not been appointed by will or other instrument or appointed or declared by the Court.

(3) Where a guardian has been appointed by will or other instrument or appointed or declared by the Court, an order under this section appointing or declaring another person to be guardian in his stead shall not be made until the powers of the guardian appointed or declared as aforesaid have ceased under the provisions of this Act.

Persons entitled to apply for order.

8. An order *shall not* be made under the last foregoing section *except* on the application of—

(a) the person desirous of being, or claiming to be, the guardian of the minor, or

(b) any relative or friend of the minor, or

(c) the Collector of the district or other local area within which the minor ordinarily resides or in which he has property, or

(d) the Collector having authority with respect to the class to which the minor belongs.

Court having jurisdiction to entertain application.

9. (1) If the application is with respect to the guardianship of the person of the minor, it shall be made to the District Court having jurisdiction in the place where the minor ordinarily resides.

(2) If the application is with respect to the guardianship of the property of the minor, it may be made either to the District Court having jurisdiction in the place where the minor ordinarily resides or to a District Court having jurisdiction in a place where he has property.

(3) If an application with respect to the guardianship of the property of a minor is made to a District Court other than that having jurisdiction in the place where the minor ordinarily resides, the Court may return the application if in its opinion the application would be disposed of more justly or conveniently by any other District Court having jurisdiction.

Form of application.

10. (1) If the application is not made by the Collector, it shall be by petition signed and verified in manner prescribed by the Code of Civil Procedure for the signing and verification of a plaint, and stating, so far as can be ascertained,—

(a) the name, sex, religion, date of birth and ordinary residence of the minor;

(b) where the minor is a female, whether she is married, and, if so, the name and age of her husband;

(c) the nature, situation and approximate value of the property, if any, of the minor;

(d) the name and residence of the person having the custody or possession of the person or property of the minor;

(e) what near relations the minor has, and where they reside;

(f) whether a guardian of the person or property, or both, of the minor has been appointed by any person entitled or claiming to be entitled by the law to which the minor is subject to make such an appointment;

(g) whether an application has at any time been made to the Court or to any other Court with respect to the guardianship of the person or property, or both, of the minor, and, if so, when, to what Court and with what result;

(h) whether the application is for the appointment or declaration of a guardian of the person of the minor, or of his property, or of both;

(i) where the application is to appoint a guardian, the qualifications of the proposed guardian;

(j) where the application is to declare *a person to be* a guardian, the grounds on which that *person claims;*

(k) the causes which have led to the making of the application; and

(l) such other particulars, if any, as may be prescribed or as the nature of the application renders it necessary to state.

(2) If the application is made by the Collector, it shall be by letter addressed to the Court and forwarded by post or in such other manner as may be found convenient, and shall state as far as possible the particulars mentioned in sub-section (1).

(3) The application must be accompanied by a declaration of the willingness of the proposed guardian to act, and the declaration must be signed by him and attested by at least two witnesses.

Procedure on admission of application.

11. (1) If the Court is satisfied that there is ground for proceeding on the application, it shall fix

The Guardians and Wards Bill.

(Chapter II.—Appointment and Declaration of Guardians.—Sections 12—15.)

a day for the hearing thereof, and cause notice of the application and of the date fixed for the hearing—

XIV of 1882.

(*a*) to be served in the manner directed in the Code of Civil Procedure on—

(i) the parents of the minor if they are residing in British India,

(ii) the person, if any, named in the petition or letter as having the custody or possession of the person or property of the minor,

(iii) the person proposed in the application or letter to be appointed or declared guardian, unless that person is himself the applicant, and

(iv) any other person to whom, in the opinion of the Court, special notice of the application should be given; and

(*b*) to be posted on some conspicuous part of the court-house, and of the residence of the minor, and otherwise published in such manner as the Court, subject to any rules made by the High Court under this Act, thinks fit.

(*2*) The Local Government may, by general or special order, require that, when any part of the property described in a petition under section 10, sub-section (*1*), is land of which a Court of Wards could assume the superintendence, the Court shall also cause a notice as aforesaid to be served on the Collector in whose district the minor ordinarily resides, and on every Collector in whose district any portion of the land is situate, and the Collector may cause the notice to be published in any manner he deems fit.

(*3*) No charge shall be made by the Court or the Collector for the service or publication of any notice served or published under sub-section (*2*).

Power to make interlocutory order for production of minor and interim protection of person and property.

12. (*1*) The Court may direct that the person, if any, having the custody of the minor shall produce him or cause him to be produced at such place and time and before such person as it appoints, and may make such order for the temporary custody and protection of the person or property of the minor as it thinks proper.

(*2*) If the minor is a female who ought not to be compelled to appear in public, the direction under sub-section (*1*) for her production shall require her to be produced in accordance with the customs and manners of the country.

(*3*) Nothing in this section shall authorise—

(*a*) *the Court to place* a female minor in the temporary custody of a person claiming to be her guardian on the ground of his being her husband, unless she is *already in his custody with the consent of her parents, if any*, or

(*b*) any person to whom the temporary custody and protection of the property of a minor is entrusted to dispossess otherwise than by due course of law any person in possession of any of the property.

Hearing of evidence before making of order.

13. On the day fixed for the hearing of the application, or as soon afterwards as may be, the Court shall hear such evidence as may be adduced in support of or in opposition to the application.

Simultaneous proceedings in different Courts.

14. (*1*) If proceedings for the appointment or declaration of a guardian of a minor are taken in more Courts than one, each of those Courts shall, on being apprised of the proceedings in the other Court or Courts, stay the proceedings before itself.

(*2*) If the Courts are both or all subordinate to the same High Court, they shall report the case to the High Court, and the High Court shall determine in which of the Courts the proceedings with respect to the appointment or declaration of a guardian of the minor shall be had.

(*3*) In any other case in which proceedings are stayed under sub-section (*1*), the Courts shall report the case through the Local Government to the Governor General in Council, and the Governor General in Council shall determine in which of the Courts the proceedings with respect to the appointment or declaration of a guardian of the minor shall be had.

Appointment or declaration of several guardians.

15. (*1*) If the law to which the minor is subject admits of his having two or more joint guardians of his person or property, or both, the Court may, if it thinks fit, appoint or declare them.

(*2*) On the death of a father, being an European British subject, who has, by will or *other* instrument to take effect on his death, appointed a guardian of *his minor child*, the Court may appoint the mother to be guardian of the *child* jointly with the guardian appointed by the father.

(*3*) On the death of a mother, being an European British subject, who *during the incapacity of the father of her minor child* has, by will or *other* instrument to take effect on her death, appointed a guardian of *the child*, the Court *may, if the father becomes capable of acting, appoint him to be sole guardian of the child or guardian of the child jointly with the guardian appointed by the mother, as it thinks fit.*

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(Chapter II.—Appointment and Declaration of Guardians.—Sections 16-19.)
Chapter III.—Duties, Rights and Liabilities of Guardians.—Sections 20-22.)

(4) Separate guardians may be appointed or declared of the person and of the property of a minor.

(5) If a minor has several properties, the Court may, if it thinks fit, appoint or declare a separate guardian for any one or more of the properties.

Appointment or declaration of guardian for property beyond jurisdiction of the Court.

16. If the Court appoints or declares a guardian for any property situate beyond the local limits of its jurisdiction, the Court having jurisdiction in the place where the property is situate shall, on production of a certified copy of the order appointing or declaring the guardian, accept him as duly appointed or declared and give effect to the order.

Matters to be considered by the Court in appointing guardian

17. (1) In appointing or declaring the guardian of a minor the Court shall, subject to the provisions of this section, be guided by what, consistently with the law to which the minor is subject, appears in the circumstances to be for the welfare of the minor.

(2) In considering what will be for the welfare of the minor, the Court shall have regard to the age, sex and religion of the minor, the character and capacity of the proposed guardian and his *nearness of kin* to the minor, the wishes, if any, of a deceased parent, and any existing or previous relations of the proposed guardian with the minor or his property.

(3) If the minor is old enough to form an intelligent preference, the Court may consider that preference.

(4) As between parents who are European British subjects adversely claiming the guardianship of the person, neither parent is entitled to it as of right, but, other things being equal, if the minor is a male of tender years or a female, the minor should be given to the mother, and if the minor is a male of an age to require education and preparation for labour and business, then to the father.

(5) The Court shall not appoint or declare *any* person to be *a* guardian against his will.

Appointment *or declaration* of Collector in virtue of office.

18. Where *a* Collector is appointed *or declared* by the Court in virtue of his office to be guardian of the person or property, or both, of a minor, the order appointing *or declaring* him shall be deemed to authorise and require the person for the time being holding the office to act as guardian of the minor with respect to his person or property, or both, as the case may be.

Guardian not to be appointed by the Court in certain cases.

19. Nothing in this Chapter shall authorise the Court to appoint or declare a guardian *of the property of a minor whose property is under the superintendence of a Court of Wards, or to appoint or declare a guardian* of the person—

(a) of a minor who is a married female and whose husband is not, in the opinion of the Court, unfit to be guardian of her person, or,

(b) subject to the provisions of this Act with respect to European British subjects, of a minor whose father is living and is not, in the opinion of the Court, unfit to be guardian of the person of the minor, or

(c) of a minor whose property is under the superintendence of a Court of Wards competent to appoint a guardian of the person of the minor.

CHAPTER III.

DUTIES, RIGHTS AND LIABILITIES OF GUARDIANS.

General.

Fiduciary relation of guardian to ward.

20. (1) A guardian stands in a fiduciary relation to his ward, and, save as provided by the will or other instrument, if any, by which he was appointed, or by *this Act*, he must not make any profit out of his office.

(2) The fiduciary relation of a guardian to his ward extends to and affects purchases by the guardian of the property of the ward, and by the ward of the property of the guardian, immediately or soon after the ward has ceased to be a minor, and generally all transactions between them while the influence of the guardian still lasts or is recent.

Capacity of minors to act as guardians.

21. A minor is incompetent to act as guardian of any minor except his own wife or child or, where he is the managing member of an undivided Hindu family, the wife or child of another minor member of that family.

Remuneration of guardian.

22. (1) A guardian appointed or declared by the Court shall be entitled to such allowance, if any, as the Court thinks fit for his care and pains in the execution of his duties.

(2) *When an officer of the Government, as such officer, is so appointed or declared to be guardian, such fees shall be paid to the Government out of the property of the ward as the Local Government, by general or special order, directs.*

The Guardians and Wards Bill.

(Chapter III.—Duties, Rights and Liabilities of Guardians —Sections 23-31.)

Control of Collector as guardian.

23. A Collector appointed or declared by the Court to be guardian of the person or property, or both, of a minor shall, in all matters connected with the guardianship of his ward, be subject to the control of the Local Government or of such authority as that Government, by notification in the official Gazette, appoints in this behalf.

Guardian of the Person.

Duties of guardian of the person.

24. A guardian of the person of a ward is charged with the custody of the ward, and must look to his support, health and education, and such other matters as the law to which the ward is subject requires.

Title of guardian to custody of ward.

25. (*1*) If a ward leaves *or is removed from* the custody of a guardian of his person the Court, *if it is of opinion that it will be for the welfare of the ward to return to the custody of his guardian*, may make an order for his return, and for the purpose of enforcing the order may cause the ward to be arrested and to be delivered into the custody of the guardian.

(*2*) *For the purpose of arresting the ward, the Court may exercise the power conferred on a Magistrate of the first class by section 100 of the Code of Criminal Procedure, 1882.*

X of 1882.

(*3*) The residence of a ward against the will of his guardian with a person who is not his guardian does not of itself terminate the guardianship.

Removal of ward from jurisdiction.

26. (*1*) A guardian of the person appointed or declared by the Court, unless he is *the Collector or is* a guardian appointed by will or other instrument, shall not, without the leave of the Court by which he was appointed or declared, remove the ward from the limits of its jurisdiction except for such purposes as may be prescribed.

(*2*) The leave granted by the Court under sub-section (*1*) may be special or general, and may be defined by the order granting it.

Guardian of Property.

Duties of guardian of property.

27. A guardian of the property of a ward is bound to deal therewith as carefully as a man of ordinary prudence would deal with it if it were his own, and, subject to the provisions of this Chapter, he may do all acts which are reasonable and proper for the realisation, protection or benefit of the property.

Powers of testamentary guardian.

28. Where a guardian has been appointed by will or other instrument, his power to mortgage or charge, or transfer by sale, gift, exchange or otherwise, immoveable property belonging to his ward is subject to any restriction which may be imposed by the instrument, unless *he has under this Act been declared guardian and* the Court which made the declaration permits him by an order in writing, notwithstanding the restriction, to dispose of any immoveable property specified in the order in a manner permitted by the order.

Limitation of powers of guardian of property appointed or declared by the Court.

29. Where a person other than a Collector, or than a guardian appointed by will or other instrument, has been appointed or declared by the Court to be guardian of the property of a ward, he shall not, without the previous permission of the Court,—

(*a*) mortgage or charge, or transfer by sale, gift, exchange or otherwise, any part of the immoveable property of his ward, or

(*b*) lease any part of that property for a term exceeding five years or for any term extending more than one year beyond the date on which the ward will cease to be a minor.

Voidability of transfers made in contravention of section 28 or section 29.

30. A disposal of immoveable property by a guardian in contravention of either of the two last foregoing sections is voidable at the instance of any other person affected thereby.

Practice with respect to permitting transfers under section 29.

31. (*1*) Permission to the guardian to do any of the acts mentioned in section 29 shall not be granted by the Court except in case of necessity or for an evident advantage to the ward.

(*2*) The order granting the permission shall recite the necessity or advantage, as the case may be, describe the property with respect to which the act permitted is to be done, and specify such conditions, if any, as the Court may see fit to attach to the permission; and it shall be recorded, dated and signed by the Judge of the Court with his own hand, or, when from any cause he is prevented from recording the order with his own hand, shall be taken down in writing from his dictation and be dated and signed by him.

(*3*) The Court may in its discretion attach to the permission the following among other conditions, namely:—

(*a*) that a sale shall not be completed without the sanction of the Court.

The Guardians and Wards Bill.

(Chapter III.—Duties, Rights and Liabilities of Guardians.—Sections 32-35.)

(*b*) that a sale shall be made to the highest bidder by public auction, before the Court or some person specially appointed by the Court for that purpose, at a time and place to be specified by the Court, after such proclamation of the intended sale as the Court, subject to any rules made under this Act by the High Court, directs;

(*c*) that a lease shall not be made in consideration of a premium or shall be made for such term of years and subject to such rents and covenants as the Court directs;

(*d*) that the whole or any part of the proceeds of the act permitted shall be paid into the Court by the guardian, to be disbursed therefrom or to be invested by the Court on prescribed securities or to be otherwise disposed of as the Court directs.

(*4*) Before granting permission to a guardian to do an act mentioned in section 29, the Court may cause notice of the application for the permission to be given to any relative or friend of the ward who should, in its opinion, receive notice thereof, and shall hear, and record the statement of any person who appears in opposition to the application.

Variation of powers of guardian of property appointed or declared by the Court.

32. Where a guardian of the property of a ward has been appointed or declared by the Court *and such guardian is not the Collector*, the Court may, from time to time, by order, define, restrict or extend his powers with respect to the property of the ward in such manner and to such extent as it may consider to be for the advantage of the ward and consistent with the law to which the ward is subject.

Right of guardian so appointed or declared to apply to the Court for opinion in management of property of ward.

33. (*1*) A guardian appointed or declared by the Court may apply by petition to the Court which appointed or declared him for its opinion, advice or direction on any present question respecting the management or administration of the property of his ward

(*2*) If the Court considers the question to be proper for summary disposal, it shall cause a copy of the petition to be served on, and the hearing thereof may be attended by, such of the persons interested in the application as the Court thinks fit.

(*3*) The guardian stating in good faith the facts in the petition and acting upon the opinion, advice or direction given by the Court shall be deemed, so far as regards his own responsibility, to have performed his duty as guardian in the subject-matter of the application.

Obligations on guardian of property appointed or declared by the Court.

34. Where a guardian of the property of a ward has been appointed or declared by the Court *and such guardian is not the Collector*, he shall,—

(*a*) if so required by the Court, give a bond, as nearly as may be in the prescribed form, to the Judge of the Court to enure for the benefit of the Judge for the time being, with or without sureties, as may be prescribed, engaging duly to account for what he may receive in respect of the property of the ward;

(*b*) if so required by the Court, deliver to the Court, within six months from the date of his appointment or declaration by the Court, or within such other time as the Court directs, a statement of the immoveable property belonging to the ward, of the money and other moveable property which he has received on behalf of the ward up to the date of delivering the statement, and of the debts due on that date to or from the ward;

(*c*) if so required by the Court, exhibit his accounts in the Court at such times and in such form as the Court *from time to time* directs;

(*d*) if so required by the Court, pay into the Court at such time as the Court directs the balance due from him on those accounts, or so much thereof as the Court directs; and

(*e*) apply for the maintenance, education and advancement of the ward and of such persons as are dependent on him, and for the celebration of ceremonies to which the ward or any of those persons may be a party, such portion of the income of the property of the ward as the Court *from time to time* directs, and, if the Court so directs, the whole or any part of that property.

Suit against guardian where administration bond was taken.

35. Where a guardian appointed or declared by the Court has given a bond duly to account for what he may receive in respect of the property of his ward, the Court may, on application made by petition and on being satisfied that the engagement of the bond has not been kept, and upon such terms as to security, or providing that any money received be paid into the Court, or otherwise as the Court thinks fit, assign the bond to some proper person, who shall thereupon be entitled to sue on the bond in his own name as if the bond had been originally given to him instead of to the Judge of the Court, and shall be entitled to recover thereon, as trustee for the ward, in respect of any breach thereof.

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(Chapter III.—Duties, Rights and Liabilities of Guardians.—Sections 36-41.)

Suit against guardian where administration-bond was not taken.

36. (1) Where a guardian appointed or declared by the Court has not given a bond as aforesaid, any person, with the leave of the Court, may, as next friend, at any time during the continuance of the minority of the ward, and upon such terms as aforesaid, institute a suit against the guardian, or, in case of his death, against his representative, for an account of what the guardian has received in respect of the property of the ward, and may recover in the suit, as trustee for the ward, such amount as may be found to be *payable by the* guardian or his representative, as the case may be.

(2) *The provisions of sub-section (1) shall, so far as they relate to a suit against a guardian, be subject to the provisions of section 440 of the Code of Civil Procedure as amended by this Act.*

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General liability of guardian as trustee.

37. Nothing in either of the two last foregoing sections shall be construed to deprive a ward or his representative of any remedy against his guardian, or the representative of the guardian, which, not being expressly provided in either of those sections, any other beneficiary or his representative would have against his trustee or the representative of the trustee.

Termination of Guardianship.

Right of survivorship among joint guardians.

38. On the death of one of two or more joint guardians, the guardianship continues to the survivor or survivors until a further appointment is made by the Court.

Removal of guardian.

39. The Court may, on the application of any person interested, or of its own motion, remove a guardian appointed or declared by the Court, *or a guardian appointed by will or other instrument*, for any of the following causes, namely :—

(*a*) for abuse of his trust ;

(*b*) for continued failure to perform *the* duties *of his trust* ;

(*c*) for incapacity to perform *the* duties *of his trust* ;

(*d*) *for ill treatment, or neglect to take proper care, of his ward ;*

(*e*) for contumacious disregard of any provision of this Act or of any order of the Court ;

(*f*) for conviction of an offence implying, in the opinion of the Court, a defect of character which unfits him to be *the guardian of his ward* ;

(*g*) for having an interest adverse to the faithful performance of his duties ;

(*h*) for ceasing to reside within the local limits of the jurisdiction of the Court ;

(*i*) in the case of a guardian of the property, for bankruptcy or insolvency ;

(*j*) by reason of the guardianship of the guardian ceasing, or being liable to cease, under the law to which the minor is subject :

Provided that a guardian appointed by will or other instrument, *whether he* has been declared under this Act *or not*, shall not be removed—

(*a*) *for* the cause mentioned in clause (*g*) unless the adverse interest accrued after the death of the person who appointed him, *or it is shown that that person made and maintained the appointment in ignorance of the existence of the adverse interest, or*

(*b*) *for* the cause mentioned in clause (*h*) unless such guardian has taken up such a residence as, in the opinion of the Court, renders it impracticable for him to discharge the functions of guardian.

Discharge of guardian.

40. (1) If a guardian appointed or declared by the Court desires to resign his office, he may apply to the Court to be discharged.

(2) If the Court finds that there is sufficient reason for the application, it shall discharge him, *and if the guardian making the application is the Collector and the Local Government approves of his applying to be discharged, the Court shall in any case discharge him.*

Cessation of authority of guardian.

41. (1) The powers of a guardian of the person cease—

(*a*) by his death, removal or discharge ;

(*b*) by the Court of Wards assuming superintendence of the person of the ward ;

(*c*) by the ward ceasing to be a minor ;

(*d*) in the case of a female ward, by her marriage to a husband who is not unfit to be guardian of her person or, if the guardian was appointed or declared by the Court, by her marriage to a husband who is not, in the opinion of the Court, so unfit ; or

(*e*) in the case of a ward whose father was unfit to be guardian of the person of the ward, by the father ceasing to be so or, if the father was deemed by the Court to be so unfit, by his ceasing to be so in the opinion of the Court

(2) The powers of a guardian of the property cease—

(*a*) by his death, removal or discharge ;

(*b*) by the Court of Wards assuming superintendence of the property of the ward ; or

(*c*) by the ward ceasing to be a minor.

The Guardians and Wards Bill.

(Chapter III.—Duties, Rights and Liabilities of Guardians.—Section 42. Chapter IV.—Supplemental Provisions.—Sections 43-45.)

(3) When for any cause the powers of a guardian cease, the Court may require him *or, if he is dead, his representative* to deliver as it directs any property in his possession or control belonging to the ward or any accounts in his possession or control relating to any past or present property of the ward.

(4) When he has delivered the property or accounts as required by the Court, the Court may declare him to be discharged from his liabilities save as regards any fraud which may subsequently be discovered.

Appointment of successor to guardian dead, discharged or removed.

42. When a guardian appointed or declared by the Court is discharged, or, under the law to which the ward is subject, ceases to be entitled to act, or when any such guardian or a guardian appointed by will or other instrument is removed *or dies*, the Court, of its own motion or on application under Chapter II, may, if the ward is still a minor, appoint or declare another guardian of his person or property, or both, as the case may be.

CHAPTER IV.

SUPPLEMENTAL PROVISIONS.

Orders for regulating conduct or proceedings of guardians, and enforcement of those orders.

43. (1) The Court may, on the application of any person interested or of its own motion, make an order regulating the conduct or proceedings of any guardian appointed or declared by the Court.

(2) *Where there are more guardians than one of a ward and they are unable to agree upon a question affecting his welfare, any of them may apply to the Court for its direction, and the Court may make such order respecting the matter in difference as it thinks fit.*

(3) Except where it appears that the object of making an order under sub-section (1) *or sub-section* (2) would be defeated by the delay, the Court shall, before making the order direct notice of the application therefor or of the intention of the Court to make it, as the case may be, to be given, *in a case under sub-section* (1), to the guardian *or, in a case under sub section* (2), *to the guardian who has not made the application.*

(4) In case of disobedience to an order made under sub-section (1) *or sub-section* (2), *the order may be enforced in the same manner as an injunction granted under section 492 or section 493 of the Code of Civil Procedure,* XIV of 1882. *in a case under sub-section* (1), *as if the ward were the plaintiff and the guardian were the defendant or, in a case under sub-section* (2), *as if the guardian who made the applicaton were the plaintiff and the other guardian were the defendant.*

(5) *Except in a case under sub-section* (2), *nothing in this section shall apply to a Collector who is, as such, a guardian.*

Penalty for removal of ward from jurisdiction.

44. If, for the purpose or with the effect of preventing the Court from exercising its authority with respect to a ward, a guardian appointed or declared by the Court removes the ward from the limits of the jurisdiction of the Court in contravention of the provisions of section 26, he shall be liable, by order of the Court, to fine not exceeding one thousand rupees, or to imprisonment *in the civil jail* for a term which may extend to six months.

Penalty for contumacy.

45. (1) In the following cases, namely:—

(a) if a person having the custody of a minor fails to produce him or cause him to be produced in compliance with a direction under section 12, sub section (1), or to do his utmost to compel the minor to return to the custody of his guardian in obedience to an order under section 25, sub-section (1), or

(b) if a guardian appointed or declared by the Court fails to deliver to the Court, within the time allowed by or under clause (b) of section 34, a statement required under that clause, or to exhibit accounts in compliance with a requisition under clause (c) of that section, or to pay into the Court the balance due from him on those accounts in compliance with a requisition under clause (d) of that section, or

(c) *if a person who has ceased to be a guardian, or the representative of such a person,* fails to deliver any property or accounts in compliance with a requisition under section 41, sub-section (3),

the person, guardian, *or representative,* as the case may be, shall be liable, by order of the Court, to fine not exceeding one hundred rupees, and in case of recusancy to further fine not exceeding ten rupees for each day after the first during which the default continues, and not exceeding five hundred rupees in the aggregate, and to detention in the civil jail until he undertakes to produce the minor or cause him to be produced, or to compel his return, or to deliver the statement, or to exhibit the accounts, or to pay the balance, or to deliver the property or accounts, as the case may be.

(2) If a person who has been released from detention on giving an undertaking under sub-section (1) fails to carry out the undertaking

The Guardians and Wards Bill.

(Chapter IV.—Supplemental Provisions.—Sections 46-51.)

within the time allowed by the Court, the Court may cause him to be arrested and re-committed to the civil jail.

Reports by Collectors and Subordinate Courts.

46. (*1*) The Court may call upon the Collector, or upon any Court subordinate to the Court, for a report on any matter arising in any proceeding under this Act and treat the report as evidence.

(*2*) For the purpose of preparing the report the Collector or the Judge of the subordinate Court, as the case may be. shall make such inquiry as he deems necessary, and may for the purposes of the inquiry exercise any power of compelling the attendance of a witness to give evidence or produce a document which is conferred on a Court by the Code of Civil Procedure.

XIV of 1882.

Orders appealable.

47. An appeal shall lie to the High Court from an order made by a District Court,—

(*a*) under section 7, appointing or declaring or refusing to appoint or declare a guardian; or

(*b*) under section 9, sub-section (*3*), returning an application; or

(*c*) under section 25, making or refusing to make an order for the return of a ward to the custody of his guardian; or

(*d*) under section 26, refusing leave for the removal of a ward from the limits of the jurisdiction of the Court, or imposing conditions with respect thereto; or

(*e*) under section 28 or section 29, refusing permission to a guardian to do an act referred to in the section; or

(*f*) under section 32 defining, restricting or extending the powers of a guardian; or

(*g*) under section 39, removing a guardian; or

(*h*) under section 40, refusing to discharge a guardian; or

(*i*) under section 43, regulating the conduct or proceedings of a guardian or settling a matter in difference between joint guardians, or enforcing the order; or

(*j*) under section 44 or section 45, imposing a penalty.

XIV of 1882

Finality of other orders.

48. Save as provided by the last foregoing section and by section 622 of the Code of Civil Procedure, an order made under this Act shall be final, and shall not be liable to be contested by suit or otherwise.

Costs.

49. The costs of any proceeding under this Act, including the costs of maintaining a guardian or other person in the civil jail, shall, subject to any rules made by the High Court under this Act, be in the discretion of the Court in which the proceeding is had.

Power of High Court to make rules.

50. (*1*) In addition to any other power to make rules conferred expressly or impliedly by this Act, the High Court may from time to time make rules consistent with this Act—

(*a*) as to the matters respecting which, and the time at which, reports should be called for from Collectors and subordinate Courts;

(*b*) as to the allowances to be granted to, and the security to be required from, guardians, and the cases in which such allowances should be granted;

(*c*) as to the procedure to be followed with respect to applications of guardians for permission to do acts referred to in sections 28 and 29;

(*d*) as to the circumstances in which such requisitions as are mentioned in clauses (*a*), (*b*), (*c*) and (*d*) of section 34 should be made;

(*e*) as to the preservation of statements and accounts delivered and exhibited by guardians;

(*f*) as to the inspection of those statements and accounts by persons interested;

(*g*) as to the custody of money, and securities for money, belonging to wards;

(*h*) as to the securities on which money belonging to wards may be invested;

(*i*) as to the education of wards for whom guardians, *not being Collectors*, have been appointed or declared by the Court; and,

(*j*) generally, for the guidance of the Courts in carrying out the purposes of this Act.

(*2*) Rules under clauses (*a*) and (*i*) of sub-section (*1*) shall not have effect until they have been approved by the Local Government, *nor shall any rule under this section have effect until it has been published in the official Gazette.*

Applicability of Act to guardians already appointed by Court.

51. A guardian appointed by, or holding a certificate of administration from, a Civil Court under any enactment repealed by this Act shall, save as may be prescribed, be subject to the provisions of this Act, and of the rules made under it, as if he had been appointed or declared by the Court under Chapter II.

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(Chapter IV.—Supplemental Provisions.—Sections 52-53.)

X of 1875.

Amendment of Indian Majority Act.

52. In section 3 of the Indian Majority Act, 1875, for the words "every minor of whose person or property a guardian has been or shall be appointed by any Court of justice, and every minor under the jurisdiction of any Court of Wards," the following shall be substituted, namely,—

"every minor of whose person or property, or both, a guardian, other than a guardian for a suit within the meaning of Chapter XXXI of the Code of Civil Procedure, has been or shall be appointed or declared by any Court of Justice before the minor has attained the age of eighteen years, and every minor of whose property the superintendence has been or shall be assumed by any Court of Wards before the minor has attained that age".

XIV of 1882.

XIV of 1882.

Amendment of Chapter XXXI of the Code of Civil Procedure.

53. Chapter XXXI of the Code of Civil Procedure shall be amended as follows, namely:—

A.—To section 440 of the said Code the following shall be added, namely:—

"If a minor has a guardian appointed or declared by an authority competent in this behalf, a suit shall not be instituted on behalf of the minor by any person other than such guardian except with the leave of the Court granted after notice to such guardian and after hearing any objections which he may desire to make with respect to the institution of the suit, and the Court shall not grant such leave unless it is of opinion that it is for the welfare of the minor that the person proposing to institute the suit in the name of the minor should be permitted to do so.

B.—To section 443 of the said Code the following shall be added, namely:—

"Where an authority competent in this behalf has appointed or declared a guardian or guardians of the person or property, or both, of the minor, the Court shall appoint him or one of them, as the case may be, to be the guardian for the suit under this section unless it considers, for reasons to be recorded by it, that some other person ought to be so appointed."

C.—After section 446 of the said Code the following shall be added, namely:—

"If the next friend is not a guardian appointed or declared by an authority competent in this behalf, and *an* application is made by a guardian so appointed or declared who desires to be himself appointed in the place of the next friend the Court shall remove the next friend unless it considers, for reasons to be recorded by it, that the guardian ought not to be appointed the next friend of the minor."

D.—For section 461 of the said Code the following shall be substituted, namely:—

Receipt by next friend or guardian *ad litem* of property under decree for minor.

"461. (*1*) A next friend or guardian for the suit shall not, *without the leave of the Court*, receive any money or other moveable property *on behalf of a minor*, either—

(*a*) *by way of compromise before decree or order, or*

(*b*) under a decree or order in favour of *the* minor.

"(*2*) Where the next friend or guardian for the suit has not been appointed or declared by competent authority to be guardian of the property of the minor, or, having been so appointed or declared, is under any disability known to the Court to receive the money or other moveable property, the Court shall, if it grants him leave to receive the property, require such security and give such directions as will, in its opinion, sufficiently protect the property from waste and ensure its proper application."

E.—For section 464 of the said Code as amended by the Civil Procedure Code Amendment Act, 1888, the following shall be substituted, namely:— VII of 1888.

Princes and Chiefs and wards of Court.

"464. Nothing in this Chapter applies to a Sovereign Prince or ruling Chief suing or being sued in the name of his State or being sued, by direction of the Governor General in Council or a Local Government, in the name of an agent or in any other name, or shall be construed to affect, or in any way derogate from, the provisions of any local law for the time being in force relating to suits by or against minors or by or against lunatics or other persons of unsound mind."

The Guardians and Wards Bill.

(The Schedule.—Enactments repealed.)

THE SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

Number and year.	Title or subject.	Extent of repeal.
Acts of the Governor General in Council.		
XIV of 1858	Minors (Madras) . .	The whole.
XL of 1858	Minors (Bengal) . .	So much as has not been repealed.
IX of 1861	Minors . . .	The whole.
XX of 1864	Minors (Bombay) . .	The whole.
XIV of 1869	Bombay Civil Courts Act, 1869.	So much of the last paragraph of section 16 as has not been repealed.
VII of 1870	Court-fees Act, 1870 .	Section 19H, and Article 10 of Schedule I.
IV of 1872	Punjab Laws Act, 1872 .	So far as it relates to Act XL of 1858.
XIX of 1873	North-Western Provinces Land-revenue Act, 1873.	Section 258.
XIII of 1874	European British Minors Act, 1874.	The whole.
XV of 1874	Laws Local Extent Act, 1874.	So far as it relates to any enactment repealed by this Act.
XX of 1875	Central Provinces Laws Act, 1875.	So far as it relates to Act XL of 1858.
XVIII of 1876	Oudh Laws Act, 1876 .	So far as it relates to Act XL of 1858.
XVII of 1879	Oudh Civil Courts Act, 1869.	Clause (*i*) of section 25 relating to proceedings under Acts XL of 1858 and IX of 1861.
Acts of the Governor General in Council—contd.		
XIV of 1882	Code of Civil Procedure .	The second paragraph of section 443.
XVIII of 1884	Punjab Courts Act, 1884 .	So much of section 29 as has not been repealed.
XVII of 1885	Central Provinces Government Wards Act, 1885.	Section 5.
XII of 1887	Bengal, North Western Provinces and Assam Civil Courts Act, 1887.	Clause (*b*) of section 23, sub-section (2).
XI of 1889	Lower Burma Courts Act, 1889.	The words "to be and" in section 99, sub-section (*1*) *and section 102, so far as it relates to Act XIII of 1874.*
Madras Regulations.		
V of 1804	Court of Wards . .	Section 20 and so much of sections 21 and 22 as relates to persons and property of minors not subject to the superintendence of the Court of Wards.
X of 1831	Minors' Estates . .	Section 3.
Regulations under the Statute 33 Victoria, Chapter 3.		
IX of 1874	*Arakan Hill District Laws.*	*So far as it relates to Acts XL of 1858 and IX of 1861.*

S. HARVEY JAMES,

Secretary to the Government of India.

The Gazette of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT., CAP. 67.

The Council met at Government House on Friday, the 28th February, 1890.

PRESENT.

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Honour the Lieutenant-Governor of Bengal, K.C.S.I., C.I.E.
His Excellency the Commander-in-Chief, Bart., V.C., G.C.B., G.C.I.E., R.A.
The Hon'ble Lieutenant-General Sir G. T. Chesney, K.C.B., C.S.I., C.I.E., R.E.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S.I.
The Hon'ble Sir D. M. Barbour, K.C.S.I.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Charn Laha, C.I.E.
The Hon'ble Maung Ón, C.I.E., A.T.M.
The Hon'ble Muhammad Ali Khan.
The Hon'ble R. J. Crosthwaite.
The Hon'ble Sir A. Wilson, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C.I.E.

FOREST BILL.

The Hon'ble MR. HUTCHINS moved that the Report of the Select Committee on the Bill to amend the Indian Forest Act, 1878, the Burma Forest Act, 1881, and the Upper Burma Forest Regulation, 1887, be taken into consideration. He said:—

"When I introduced this Bill last September I explained at considerable length the nature of the amendments which I proposed to make in the

Indian Forest Act and the reasons which rendered them necessary. I am glad to say that no important objections have been made to my proposals, and, that being so, I think I need not trouble the Council with any further general observations, but may proceed at once to explain the several amendments seriatim.

"The definition of 'tree' has been expanded so as to make it clear that it includes palms as well as canes. To the lay and untrained intelligence the possibility that a palm-tree should not be a tree at all would not readily occur, but, some exceptionally subtle authority having suggested the doubt, the Committee thought it better to remove it once for all.

"It was originally proposed to amplify the definition of 'timber' so as to include charcoal, but this will now be separately provided for. The amended definition corresponds word for word with that which this Council adopted in the Burma Forest Act of 1881. The only difference between it and the existing definition is that we have struck out the words 'for cart-wheels, mortars, canoes,' as savouring of needless particularity: all are included in the general term 'for any purpose'.

"The most important amendment occurs in the definition of 'forest-produce'. A difficulty has arisen from timber having been classed as a species of forest-produce only when it is found in or can be shown to have been brought from a forest. As defined by itself timber includes all wood, but when it is coupled with other forest-produce a doubt arises whether it is not to be restricted to wood which can be proved to have been brought from a forest: it is generally impossible to prove this regarding wood which is being conveyed in a place outside a forest. And the word 'forest' is itself indefinite and I fear incapable of definition. Some very eminent authorities consider that nothing should be deemed to be a forest which has not been so constituted under the Act. This, however, would exclude all private forests and many other very extensive tracts which no one seeing them would hesitate to describe as forests—to which, in fact, no other description would be applicable. But, if we cannot define forests and must therefore be content to leave this point in some uncertainty, we can get over the practical difficulty in a very simple way, and that is by classifying as forest-produce all timber and certain other specific articles which are very rarely gathered elsewhere than in a forest, and over which it is essential in the interests of forest-administration and of the public to exercise control. As I explained when I introduced the Bill, this will in no way enlarge the class of offences committed in respect of forests constituted under the Act. Chapters II to VI will be absolutely unaffected by the proposed alteration. Its only effect will be to enable Government under Chapter VII to levy a duty on these special products, and under Chapter VIII to control their transport, without being under the necessity of showing in every instance that the particular log or consignment was produced in the indefinite something known as a forest.

"So far as Chapter VII is concerned this is the law already as regards timber, which is there used by itself and in its wider sense; and when I introduced this Bill I advanced what seemed to me rather strong reasons for holding that the Legislature had never intended to use the term in a different sense in Chapter VIII. If this was the intention, there was no occasion to specify timber at all: in its narrower sense it would be included in the general term 'forest-produce'; but not only is timber specially mentioned but the word 'all' is prefixed to it—'all timber and other forest-produce'. Again, timber being clearly used in the wide sense in Chapters VII and IX, it is *primâ facie* improbable that it would be employed in a different sense in the intermediate Chapter. I also referred to the debates in this Council and to the manner in which the Chapter had been understood and practically worked without any objection in most of the Provinces. It is only in Bombay that the Government has found itself constrained to adopt the narrower interpretation of the term, and there it was speedily discovered that such a construction rendered all attempt to control the transit of timber futile and ineffectual. In the Select Committee we have had the advantage of the assistance of the Hon'ble Mr. Nulkar, who was a member of the Bombay Forest Commission, and he entirely confirms the view that the prevention of smuggling is impossible, and that this most important Chapter must remain a dead letter in Bombay, unless the meaning of the Legislature is made

clear by some such amendment as that which I propose. I therefore maintain, as I maintained when I introduced the Bill, that the inclusion of all timber in the definition of forest-produce will merely carry out what has all along been the intention, while it will place beyond controversy the practice which exists in every Province but Bombay, and without which effectual control is impracticable.

"The original draft Bill put all trees and other produce of trees on the same footing as timber, but I do not now ask the Council to go so far as that. The first clause of the definition has now been cut down so as to include only a few important products, the transport of which requires to be regulated for the same reasons as timber: in the absence of such control they can be passed off as the produce of a private holding with hardly any risk of detection. I need hardly say that the Government does not wish to lay hands on any private produce. Under Chapter VII it can only levy a duty on produce to which it *has a right* or which has been imported from foreign territory, while by Chapter VIII it is merely empowered to regulate transport. The only way in which private produce will be affected will be that, in localities where the transport of particular kinds of produce needs to be regulated in order to prevent smuggling, private owners will be required to take out passes showing that the produce mentioned in the pass comes from a private holding or has been purchased from a proper Forest-officer. Without some such simple procedure private owners will be constantly harassed on the mere supposition that the produce has been smuggled from a Government forest, and I therefore repeat, what I stated at the introduction of the Bill, that the amendment will be as much for their advantage as for that of forest-administration.

"Sections 3 and 5 of the Bill require no explanation. Sections 4 and 6 relate to what is called *shifting* cultivation, by which we mean the practice of making a clearing, generally by fire, in forest-land, cultivating it for a year or two, and then shifting to another spot and repeating the same process. It is obvious that such a practice, unless very strictly confined, must be absolutely incompatible with forest-conservation. Those who practise it are mere squatters, and their cultivation of one clearing cannot confer a right to make another at will. Local Governments, however, deal very liberally with the tribes which have been accustomed to the practice, and all that is necessary is that it shall not be recognized as a right, but simply as a privilege to be exercised within such limits and under such regulations as may be prescribed. According to section 6, which has been very carefully considered by the Select Committee, when any claim of this nature is made before a Forest-settlement-officer he is to report it, as well as any local order affecting it, to the Local Government with his opinion whether it may be permitted or should be prohibited. If it is found that it can be permitted to any extent, he is to arrange for its exercise either by excluding a sufficient area from the proposed forest-reserve, or by setting apart a portion thereof in which it may be exercised subject to suitable conditions. In all cases it will be deemed not a right but a privilege, liable to restriction, and even to abolition on proper terms, at the pleasure of Government.

"Section 7 is new but the alteration is not of a substantial nature. Under section 25 (*b*) of the Act as it now stands, 'whoever sets fire to a reserved forest or kindles any fire in such manner as to endanger the same' is liable to punishment. It is proposed to amplify this provision by substituting 'whoever sets fire to a reserved forest, or, in contravention of any rules made by the Local Government, kindles any fire, or leaves any fire burning, in such manner as to endanger such a forest". These are almost the exact words of the corresponding section passed by this Council for Burma. It is desirable, on the one hand, to allow fires not inconsistent with local rules, and on the other it is essential that no fire should be left burning and unguarded.

"Section 8 merely carries out what I have before explained in connection with the defintion of 'forest-produce'. By sub-section (*4*) we make it clear that the rules regarding transport need not be general, but should only be applied to such classes of timber or produce and in such limited areas as may be really essential. The enforcement of rules causes considerable trouble and expense, and that in itself is an additional security that their application will be restricted as much as possible.

"Sections 9, 10, 11 and 12 need no explanation beyond what is contained in the Committee's report.

"Section 13 relates to the compounding of forest-offences and has been entirely re-cast by the Select Committee. The Legislature has repeatedly recognized the principle that petty offenders against forest laws and rules should be allowed the option of making reasonable amends in money, and so escaping the very serious trouble and annoyance of a formal prosecution. It is not, therefore, necessary for me now to defend the principle of the section, but I have merely to show that we have provided sufficient safeguards against its abuse. One of these is the provision that the amends or compensation shall in no case exceed fifty rupees; the other is that the power to accept a composition shall only be exercised by officers specially authorized in that behalf, and that no officer shall be so authorized who is not at least a Ranger on one hundred rupees a month. Only a few of the senior Rangers draw so high pay, and if the power is given to them at all it must be conferred on them by name and therefore after consideration of their individual fitness. It is only to Subdivisional Officers or officers of control that it can be given as a class. Moreover, the Act will in no way interfere with any executive orders which Local Governments may see fit to make in further limitation of the sum which may be demanded or accepted. Thus, for example, the original Bill provided that such sum should not exceed ten times the damage done or the due sought to be evaded. This, as I stated, was founded on an order of my hon'ble friend the Lieutenant-Governor of the North-Western Provinces, and it may still be preserved by him, or varied as he thinks fit, subject to the statutory maximum of fifty rupees. If a larger sum than fifty rupees is fairly recoverable, it is right that the case should go before a Magistrate, for the procedure is only intended to apply to very petty offences.

"Section 14 is founded on section 25 of the Opium Act, I of 1878, and its object is to maintain a control over the operations of contractors and others who may be permitted to extract forest-produce. Such a man is always bound by certain express conditions, as that he will not cut trees which have not attained a certain girth; but his men often do this for his advantage and probably with his connivance, while, if the breach of the conditions is detected, he pleads ignorance. The servants get access to the forest under cover of his license, and it seems reasonable that the employer, who benefits by an act which he has covenanted not to permit, should be made responsible. The simplest way to effect this is to bind him down by a penalty, and the section provides that, in the event of a breach, the amount of the penalty may be levied as an arrear of land-revenue.

"The remaining sections of the Bill merely provide for identical amendments in the Burma Forest Act, 1881. It is unnecessary that I should go through them in detail, as they are founded on precisely the same considerations which I have already submitted to Your Excellency and Hon'ble Members".

The Hon'ble RAO BAHADUR KRISHNAJI LAKSHMAN NULKAR said:—

"I wish to speak with reference to two provisions of this Bill, as regards their general as well as special applicability to certain localities.

"The provision to give power to Local Governments to extend their control over the transit of private forest-produce is of some importance. While such power is necessary for the effective protection against smuggling of Government forest-produce, it has to be remembered that it is a power which is peculiarly liable to be abused by departmental subordinates; and Local Governments will have to take special care, in framing their subsidiary rules under section 41 of the Act as now amended by section 8 of the Bill, to strictly confine their operation to forest-produce in which there is a considerable trade and with which private produce is likely to come into real competition and facilitate smuggling in the absence of the control.

"One of the applicants for this amendment of the Forest Act was the Government of Bombay, where, in addition to the general control over the transport, it will have a peculiar application. In Tanna and Kolaba, and perhaps in other parts, the Local Government will have, by the free and willing consent of the people, to prohibit, with certain exceptions, the export of private timber, as a means of helping the re-clothing of private lands with

forest growths, to enable the cultivators to obtain supplies of timber, branches, foliage, &c., such as are annually required for agricultural purposes, and thereby diminish to a minimum the drain on public forests for local supplies. Perhaps it may not be out of place if I allude briefly to the history of this point. The energetic and comprehensive character of the introduction into Bombay of the provisions of Chapters II and IV of the Forest Act of 1878 deprived the villagers, with one stroke of the pen, of the use of all lands just outside the limits of their fields, the notification issued under those Chapters having, in numerous instances, claimed as Government forests, without inquiry, even such lands as village-commons, grazing-grounds, and sometimes portions of village-sites. This was perhaps partly due to oversight, a result of the precipitate nature of the action taken. It produced widespread distress and discontent which might have led to serious results, had not District-officers partly delayed action on the notification. The next five years were occupied in a process of formal disforestation, by counter notifications, of tracts erroneously claimed as Government forests; but the resultant irritation could not be allayed, and vested rights and privileges at least partly restored, until, in 1885, a Commission was appointed to make inquiries and report on some of the specific grievances in certain parts of the Presidency. These had reference chiefly to local supplies and village privileges in adjacent forests which had been recognised from time immemorial, and which were more or less expressly or tacitly acknowledged at previous revenue survey settlements, but which, in the forest settlements ordered under the Act, suddenly ceased to be a factor to be counted with and recognised. The Forest Commission found that, while the villagers had these legitimate grievances to be redressed, the people in certain parts, exposed to the temptation of large markets close by, were by no means free from blame for having denuded their own extra assignments of land of all forest growth for present profit, and for having got into the objectionable habit of falling back almost entirely upon the public forests for supplies necessary for their own agricultural and domestic wants. The Commission came to the conclusion that the only practical solution of the difficulty was to enforce the legitimate use by the villagers of their extra lands for the growth of their own private supplies, and to confine the allowance from neighbouring forests to actual deficit, which was expected to become a minimum diminishing from time to time as the scheme recommended had time to work out the solution. The recommendation added, as an absolutely necessary condition, that Government should begin by completely severing its forest connection with private lands by either selling out to the occupants all teak and other royalty trees standing thereon and now claimed by Government, or by acquiring the land itself as Government forest under the Land Acquisition Law, thereby removing all cause of the constant friction between the Forest Department and the people, and enabling the latter to grow and supply themselves ultimately with nearly all the forest-produce they require for their agricultural operations from their own lands. The villagers examined before the Commission were unanimous in their admission of the justice of such a prohibition against export of their private forest-produce, so long as they continued to require help from Government forests.

"To judge from the orders passed by the Government of Bombay on the report of the Forest Commission, that Government awaits the passing of this Bill to be able to give complete effect to the scheme of a fair and final adjustment of the conflicting claims and interests I have just explained; and we may trust that now no further delay may occur in carrying out that intention, and the risk of an interruption of the present forest policy with respect to local supplies may be avoided I may be allowed to assure the Council that I do not unnecessarily allude so prominently to this precaution to place beyond the possibility of interruption the policy of sympathy and consideration in respect to agricultural needs of the people. Five years ago the fact of the appointment of the Forest Commission led to a tacit cessation of some of the most harassing and irritating forms of departmental interference with the people's forest rights and privileges; and the apparent peace so restored is due to the hopefulness of the people that the fuller and more effective measure of justice recommended by the Commission is only delayed till the passing of the Bill before us. If after this a further delay occurs, the impending change in the Local Government may result in a

further inheritance by its successors of difficulties harassing to all parties concerned, just as they were left to be inherited by it five years ago, and by its own predecessors five years before that time, through the now admitted errors committed at the first introduction of the Forest Act of 1878.

"The other point to which I wish to allude is section 13, sub-section (3), of the Bill, where Local Governments are permitted to invest Forest-officers down to Rangers drawing a salary of not less than one hundred rupees per month with power to compound certain forest-offences by accepting up to fifty rupees as compensation. In the Select Committee I expressed my doubts as to the propriety of permitting to Rangers the exercise of this power which presented peculiar facilities for abuse; but, from what I learned from Hon'ble Members there, it appeared that in certain localities, owing to the paucity of higher officers at hand, it was sometimes necessary for administrative convenience, and even in the interests of the accused, to invest selected officers of the lower grade with the power. Speaking for Bombay, from some experience in certain districts, I may say that, though there such power has been exercised by officers of higher grades, it was not always used in a manner to command popular confidence. We may, however, hope that, under the discretion allowed to Local Governments, sufficient care will be taken in selecting Forest-officers for the exercise of the power in question so as to secure the confidence of the public".

The Hon'ble MUHAMMAD ALI KHAN said:—

"Being a member of the Select Committee to whom the Bill was referred I would like to make some observations. As already explained by the Hon'ble Member in charge of the Bill, this Bill has passed through very few alterations in the Select Committee. Besides some verbal alteration, the Bill has been revised in two important matters.

"First, the Bill as drafted proposed to give the Forest-settlement-officer the power of settling the claims relating to the practice of shifting cultivation; but the revised Bill places the matter under the control of the Local Government.

"Secondly, the draft Bill provided that any Forest-officer may be authorised by the Local Government to compound certain forest-offences and limited the maximum sum to be accepted by way of compensation to ten times the value of the forest-produce which has been damaged or ten times the amount of money of which the payment is evaded. But the revised Bill limits the class of Forest-officers who may be thus authorised, and provides that the compensation in no case shall exceed the sum of fifty rupees.

"I think the Bill as amended is unobjectionable, and will be very useful if passed into law".

The Hon'ble MR. HUTCHINS said:—

"There is just one remark which I should like to make with reference to what has fallen from the Hon'ble Member opposite. I quite agree that the Local Governments should take special care not to interfere even with the transport of any produce unless in the particular locality there is a considerable trade in the article and a real danger of smuggling. But I do not contemplate anything like an absolute prohibition of the export of private timber. What section 41 says is that Government 'may prohibit the import, export or moving of such timber or other produce *without a pass*'. I understand, however, that the people of Tanna and Kolaba acquiesce in the necessity for such prohibition, and no doubt an arrangement of that nature may be made with their consent. Government could not refuse to issue passes on reasonable terms, but of course private owners can abstain from asking for passes. I think it right to mention this, although the amendments made by the Bill on the table will not touch the law in this respect. Whatever the law was, just so it will remain.

"As to the other point to which the Hon'ble Member referred, I may mention that Local Governments may by executive order place different limits on the powers of Rangers and of Subdivisional Officers to accept composition. My reasons for not wishing to exclude Rangers altogether were just those which the Hon'ble Mr. Nulkar has described".

The Motion was put and agreed to.

The Hon'ble MR. HUTCHINS also moved that the following amendments be made in section 2, sub-section (3), and in section 15, sub-section (2), of the Bill as amended, namely :—

(i) in clause (a) of both sections, omit the words "trees and", and after the word "catechu" insert the words "wood-oil, resin, natural varnish";

(ii) in clause (b), sub-clause (i), of both sections, for the words "wood-oil, gum, resin, varnish", substitute the words "trees and".

He said :—

"I think I have made it clear to the Council that there are some specific kinds of forest-produce which require to be controlled in transit by a system of passes. All these should be included in clause (a) of the definition, for otherwise it will be incumbent on the Government to show that the particular consignment comes from a forest in order to make it subject to regulation. Accordingly, as revised by the Select Committee, clause (a) enumerates timber, charcoal, caoutchouc, catechu, bark, lac, mahua flowers and myrabolams. I had not then any professional adviser with me, and I thought this catalogue would be sufficient. But I now learn that in some parts of the country, and particularly in Burma, Oudh, Assam and Orissa, the transport of wood-oil, resin or natural varnish requires to be similarly controlled. These are all collected in large quantities from the Government forests, but outside those forests there are scattered trees which yield the same products, and smuggling will be an easy matter if the necessary provision is not made to enable Government to make rules to prevent it. There is in all these cases both a considerable trade and a real danger of smuggling.

"On the other hand, trees may be relegated to the other class of produce which we do not require to deal with unless they are found in a forest, and gum need not be specially mentioned at all".

The Motion was put and agreed to.

The Hon'ble MR. HUTCHINS also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

ACT XXV OF 1867, AMENDMENT BILL.

The Hon'ble MR. HUTCHINS also moved that the presentation of the Report of the Select Committee on the Bill to amend Act XXV of 1867 (*Printing-presses and Books*) be postponed for a fortnight.

The Motion was put and agreed to.

EXCISE (MALT LIQUORS) BILL.

The Hon'ble SIR DAVID BARBOUR moved for leave to introduce a Bill to amend the Excise Act, 1881, and the Bengal Excise Act, 1878. He said :—

"There are certain portions of India in which the law, as it at present exists, does not authorise the levy of a duty per gallon on beer and other fermented liquor. The object of the present Bill is to make it possible to levy such a duty. In former years the defect in the law to which I have referred did not give rise to any inconvenience, because in those portions of the country where the defect existed either beer was not made at all, or beer was made of such a kind and in such manner that it was not desirable or even practicable to impose a duty per gallon on it.

"In recent years, however, a considerable industry has come into existence having for its primary object the supply of beer to Government for sale to the British soldier.

"So long as the industry was confined to the manufacture of beer for sale to Government the want of legal authority for the levy of duty was not felt; Indian-brewed beer sold to Government was exactly on the same footing in respect to non-payment of duty as beer imported from England by Government.

"The industry has, in the course of time, increased in importance, and a considerable quantity of Indian-brewed beer is now sold to the general public. There are three reasons why Indian beer sold to the public should now be

taxed: firstly, because it is the general policy of Government to tax all spirituous and fermented liquors; secondly, because it is unfair that Indian-brewed beer should escape a tax which imported beer pays; and thirdly, because the tax will bring in a certain amount of revenue.

"The amount of revenue to be obtained is not great; it will probably amount at the present time to some Rs 50,000 or Rs. 60,000 yearly, and from this sum must be deducted the cost of collection It would have been considerably less some years ago, before the industry had attained its present proportions.

"The question whether legislation should be undertaken for the purpose of taxing Indian beer has been more than once under the consideration of the Government of India, but action was deferred in consideration of the small amount of revenue which the measure would produce. I have thought it necessary to explain the reasons for the inaction of Government, because theories of a somewhat malicious nature and really not requiring very serious notice have been invented to account for the non-levy of duty in the past.

"At any rate, I think there need be no hesitation in now undertaking legislation which will, at one and the same time, add to the public revenue, satisfy the requirements of a rigorous political economy, gratify the advocates of temperance, and which, strange to say, appears to meet with the approbation of the brewers—the producers of the article on which the taxation will fall.

"It is provided in the Bill that the rate of duty on Indian-brewed beer shall not exceed that levied on imported beer, which is practically of the same class and quality."

The Motion was put and agreed to.

The Hon'ble SIR DAVID BARBOUR also introduced the Bill.

The Hon'ble SIR DAVID BARBOUR then moved that the Bill be taken into consideration on the 21st proximo.

The Motion was put and agreed to.

The Council adjourned to Friday, the 7th March, 1890.

S. HARVEY JAMES,
Secretary to the Govt. of India,
Legislative Department.

FORT WILLIAM;
The 5th March, 1890.

SUPPLEMENT TO

The Gazette of India.

No. 10.] CALCUTTA, SATURDAY, MARCH 8, 1890

OFFICIAL PAPERS.

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GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

APPROPRIATION REPORT

ON

THE ACCOUNTS OF 1888-89.

BY

E. GAY, *Comptroller and Auditor General.*

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APPROPRIATION REPORT ON THE ACCOUNTS OF 1888-89.

GENERAL REVIEW.

It was explained in the last report that the financial position of the Government of India made it necessary, towards the close of 1887-88 to increase the rate of Salt duty and impose a duty on the import of petroleum. Full allowance was made for these measures in the Budget of 1888-89, which shewed a surplus of Rx. 423,500, excluding the charges for Special Defence Works. In the course of the year, the rate of exchange suffered a fall of over a half penny per rupee, and Rx. 374,300 was spent on the Sikkim, Hazara, and Lushai Expeditions. The Revenue from salt was also Rx. 446,900 less than anticipated owing to persistent rumours about an intended reduction in the duty, and the collections of Land Revenue in March 1889 were small partly on account of unfavourable season and poor crops, and partly from a change in the date of payment. These adverse circumstances were, however, more than counterbalanced by improvements in various heads of Revenue, principally Forest and Exchange on Railway transactions, and by reductions in expenditure especially under Land Revenue and Civil Works. The actual result produced in the accounts is a surplus of Rx. 826,600 without the expenditure for Special Defence Works, or Rx. 37,000 including it. Particulars of the various changes comprised in this result are given in the following paragraphs, in which the accounts of 1888-89 are first contrasted with those of the preceding year, and then with the Budget Estimate.

2. No important changes of classification of Revenue and Expenditure were made during the year, but the minor heads under the section "Interest" were revised with reference to the new scheme of Provincial Loans explained in page 120 of this report.

3 The following summary gives the Budget and Account figures of 1888-89 to be reviewed in this report, and the details will be found in the statements on pages 126 to 138. Throughout the report the figures are tens of rupees (Rx. 1 = R10) with the last two figures cut off for the sake of shortness, thus, 149,7 reads one hundred and forty-nine thousand seven hundred tens of rupees :—

Receipts			Revenue and Expenditure.	Outgoings.	
Budget.	Accounts.			Budget.	Accounts.
56,212,4	56,220,8	A	Principal Heads of Revenue .	9,863,0	9,737,9
656,3	841,8	B	Interest	4,508,4	4,712,3
2,131,3	2,244,8	C	Post Office, Telegraph, and Mint	2,182,2	2,146,5
1,424,0	1,508,0	D	Civil Administration . .	13,098,3	13,013,6
1,166,2	1,792,8	E	Miscellaneous . . .	4,857,9	4,884,4
...	...	F	Famine	73,2	78,3
...	...	G	Construction of Railways .	43,8	22,4
15,184,7	15,520,7	H	Railways . : . .	17,299,6	17,754,1
1,758,7	1,900,7	J	Irrigation	2,582,3	2,623 0
555,1	604,7	K	Buildings and Roads . .	5,592,9	5,310,7
921,8	1,062,4	L	Army Services . . .	19,969,0	20,301,8
...	...	LL	Special Defence Works . .	1,121,5	789,6
...	...	M	Provincial Surplus + or Deficit—	—483,6	+285,1
...	...		Imperial Surplus + or Deficit — .	—698,0	+37,0
80,010,5	81,696,7		TOTAL .	80,010,5	81,696,7

Receipts. Budget.	Receipts. Accounts.		Other Transactions.	Outgoings. Budget.	Outgoings. Accounts.
—698,0	+37,0		Imperial Surplus or Deficit as above	...	...
...	...	N	Capital Outlay on Railways and Irrigation Works . .	4,044,5	1,638,0
...	...		Capital charge involved in redemption of Liabilities .	...	10,336,0
...	...		Special Defence Works . .	...	...
2,998,5	13,487,9	O	Permanent Debt . . .	...	...
845,3	990,4	P	Unfunded Debt . . .	...	...
...	...	Q	Deposits and Advances . .	340,9	354,4
...	5,5	R	Loans by Government . .	486,8	572,5
...	...	S	Guaranteed and Subsidized Companies, Capital Accounts	3,143,4	4,031,5
...	...	T	Remittances . . .	69,3	39,5
14,000,0	14,262,8	U	Secretary of State's Bills .	14,548,5	15,031,0
19,347,4	19,784,4	V	Cash Balance, April 1st . .	...	...
...	...		Ditto March 31st .	13,859,8	16,565,1
36,493,2	48,568,0		Grand Total .	36,493,2	48,568,0

Comparison with the year 1887-88.

4. The comparison in respect of revenues is as follows :—

Revenues.	1887-88.	1888-89.	Difference, 1888-89, greater (+)or less(—).
Principal Heads of Revenue . .	54,781,0	56,220,8	+1,439,8
Interest	746,6	841,8	+95,2
Post Office, Telegraph, and Mint .	2,229,5	2,244,8	+15,3
Civil Departments	1,495,7	1,508,0	+12,3
Miscellaneous	1,606,1	1,792,8	+186,7
Railways	14,533,4	15,520,7	+987,3
Irrigation	1,714,3	1,900,7	+186,4
Buildings and Roads . . .	592,3	604,7	+12,4
Army Services	1,060,8	1,062,4	+1,6
	78,759,7	81,696,7	+2,937,0

5. Of the large increase under *Principal Heads of Revenue* 1,004,9 is due to Salt owing to the enhanced rate of duty, and 225,0 to Forest from the restoration of order in Burma and the extension of the area under the Forest administration. The advance in *Interest* results from the investment of large balances in England at favourable rates as explained in paragraph 46, and in *Miscellaneous* from unusually large gain by exchange on transactions with the Railway Companies. The *Railway Revenue* has been enlarged by the opening of new lines and extension of old ones, but it is counterbalanced to some extent by a rise in railway expenditure. The *Irrigation* Revenue was improved by opening additional lengths of canals chiefly in Upper India. The differences under the other heads are not important and do not call for special notice here.

6. The comparison of the expenditure side is as follows :—

	1887-88.	1888-89.	Difference, 1888-89, greater (+) or less (—).
Direct Demands on the Revenue	9,438,2	9,737,9	+ 299,7
Interest	5,441,8	4,712,3	— 729,5
Post Office, Telegraph, and Mint	2,255,8	2,146,5	— 109,3
Civil Departments	12,906,4	13,013,6	+ 107,2
Miscellaneous	4,761,1	4,884,4	+ 123,3
Famine	91,4	78,3	— 13,1
Construction of Railways	80,9	22,4	— 58,5
Railways	16,655,7	17,754,1	+ 1,098,4
Irrigation	2,461,0	2,623,0	+ 161,4
Buildings and Roads	5,451,1	5,310,7	— 140,4
Army Services	20,417,9	20,301,8	— 116,1
Special Defence Works	456,0	789,6	+ 333,6
	80,417,9	81,374,6	+ 956,7

7. The excess in 1888-89 under *Direct Demands on the Revenue* occurs principally in opium charges (173,3), owing to the large crops in Bengal, and in Forests (72,2) mainly from a special payment in Upper Burma. As explained in last year's report, the interest payments in 1887-88 included a large sum connected with the conversion in England of the 4 per cent. stock into 3½ per cents. The abatement under *Post Office, Telegraph, and Mint* is produced mainly by savings in the Telegraph Department caused by contracted operations in Upper Burma. On the other hand, the greater part of the increase under *Civil Departments* was paid for that country, as shewn in paragraph 81. The excess under *Miscellaneous* represents a progressive increase in pension charges. The *Famine* expenditure and *Construction of Railways* were small owing to completion of works in progress in 1887-88. Of the rise in *Railway* charges, 465,1 relates to working expenses for State lines and 623,4 to interest and annuities. The enlarged working expenses were partly the result of additional traffic on the railways as well as of additions to the open mileage, from both of which the earnings have increased in a greater ratio than the charges. The accounts also shew that heavy renewals of permanent way and rolling stock became necessary for some of the undertakings. The enhanced payments for interest and annuities are due respectively to the progress of construction, the fall in exchange, and the large amount of capital deposited with the Secretary of State. The advance in *Irrigation* charges is exceeded by the improvement in Irrigation Revenue, both proceeding from extended operations of the department. The saving under *Buildings and Roads* accrues from the completion of Frontier Roads in Biluchistan and the Punjab, and from reduced charges in Upper Burma. The most noticeable feature in the *Army Expenditure* of the year is a reduction of 847,7 in the Upper Burma charges, which was counterbalanced by additional payments for the Sikkim, Hazara and Lushai Expeditions, and the increased loss by exchange on sterling payments The *Special Defence Works* cost more in 1888-89 owing to the rapid progress of the constructions to which they appertain.

Comparison of Accounts with Budget Estimates, 1888-89.

8. The following figures exhibit the differences in the net accounts :—

	Better.	Worse.
Principal heads of Revenue	133,5	...
Interest	...	18,4
Post Office, Telegraph, and Mint	140,2	...
Civil Administration	168,7	...
Miscellaneous	600,1	...
Famine	...	5,1
Construction of Railways	21,4	...
Railways	...	118,5
Irrigation	101,3	...
Buildings and Roads	331,8	...
Army Services	...	192,2
Special Defence Works	331,9	...
	1,837,0	334,2
Combined Surplus, Imperial and Provincial	1,503,7	...

9. The difference of 133,5 in *Principal heads of Revenue* includes a saving of 125,1 on the expenditure side, brought about by reduced charges on account of District Administration and Survey and Settlement, counterbalanced to some extent, by increased payments for Opium and Forest. On the Revenue side, the Land Revenue collections were short by 74,1 and the Salt receipts by 446,9 as explained in paragraph 17, but these deficiencies, were covered by improvements under the other heads—notably Opium (108,4), Forest (177,5), Excise (95,9) and Stamps (72,7). The head *Interest* compares well with the Budget so far as the net result is concerned, but there are considerable differences in the details, as no provision was made for the additional charge caused by the new debt raised in England for the purchase of the Oudh and Rohilkhund Railway, nor for the interest received by investing the surplus cash balance of the Secretary of State. The *Post Office* shows a better revenue of 39,4 and a smaller expenditure of 17,8, and the result in the *Telegraph* Department is equally satisfactory, giving a net improvement of 74,7. The improvement of 168,7 in *Civil Administration* is almost equally distributed between receipts and expenditure, and is the balance of a number of minor variations. *Miscellaneous* comprises an increased gain of 545,1 derived from exchange on transactions with Railway Companies, the greater part of which was not treated as revenue in the Budget, and the remainder accrues from several unexpected fluctuations on both the receipt and charge side. Under *Railways* the revenue was better by 336,0 owing to favourable traffic on some of the lines, but the expenditure was 454,5 more than anticipated in working expenses consequent on extra traffic, in increased charges for interest, and in increased loss by exchange. The *Irrigation* revenue was benefited by 142,0 from extensions in Upper India, but this was partly counterbalanced by greater working expenses. The saving in *Buildings and Roads* is ascribed in large measure to an overestimate of the actual requirements. The most prominent fact connected with the *Army Services* of the year is a saving of 188,4 in the Upper Burma charges, but against this must be placed additional payments aggregating 374,3 on account of the Sikkim, Hazara, and Lushai Expeditions. The Army receipts show an increase of 140,6 under Commissariat and other heads, but this was more than counteracted by a greater loss by exchange (163,8) on the English payments. The lapse under *Special Defence Works* was caused chiefly by delay in making certain payments in England.

10. The Budget estimated for an excess expenditure of 1,181,6 on the whole account, of which 483,6 was payable from the past accumulations of Provincial and Local Balances, leaving a net deficit in the Imperial account of 698,0. The accounts close with a surplus of 37,0 in the Imperial account, and an increase in the Provincial and Local Balances of 285,1 instead of the estimated decrease of 483,6. The net Imperial Revenue has, therefore, been better than the Budget by 698,0+37,0 or 735,0 and the Provincial and Local Balances by 483,6+285,1 or 768,7 The details of these fluctuations are given below the sign + meaning better and — worse than estimate :—

	Revenue Side.			Expenditure Side.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Principal heads of Revenue	—236,9	+245,3	+8,4	+6	+124,5	+125,1
Interest	+129,3	+56,2	+185,5	—156,6	—47,3	—203,9
Post Office, Telegraph, and Mint	+111,7	+1,8	+113,5	+35,8	—1	+35,7
Civil Departments	+36,9	+47,1	+84,0	+2, 9	+61,8	+84,7
Miscellaneous	+573,1	+53,5	+626,6	+12,4	—38,9	—26,5
Famine	...	...	..	+2,2	—7,3	—5,1
Construction of Railways	...	...		...	+21,4	+21,4
Railways	+333 2	+2,8	+336,0	—439,0	—15,5	—454,5
Irrigation	+107,1	+34,9	+142,0	—55,1	+14,4	—40,7
Buildings and Roads	+11,0	+38,6	+49,6	+106,7	+175,5	+282,3
Army	+140,6	...	+140,6	—332,8	....	—332,8
Special Defence Works	...	...	...	+331,9	...	+331,9
Total	+1,206,0	+480,2	+1,686,2	—471,0	+288,5	—182,5
Total Net	+735,0	+768,7	+1,503,7	...	...	...

11. The improvement in the Provincial Section occurs chiefly in the Principal heads of Revenue and in the expenditure of the Civil Departments and under Buildings and Roads. The notable items making up the difference in the Imperial Section are as follows:—

IMPERIAL.	Better.	Worse.
Land Revenue	...	59,4
Salt	...	411,7
Opium & Forest	160,5	...
Interest	63,1	...
Post Office, Telegraph, Marine	175,2	...
Gain by Exchange	536,5	...
Railway	165,5	...
Civil and Military Works	124,4	...
Special Defence Works	256,6	...
Upper Burma Police	...	40,2
" " " Army	188,4	...
Other Army Charges	...	221,2
Exchange on English Expenditure	...	505,5
Minor Improvements under other heads	302,8	...
	1,973,0	1,238,0
Net better	735,0	...

Section A.—PRINCIPAL HEADS OF REVENUE.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
54,781,0	RECEIPTS.	56,212,4	56,397,5	56,220,8

12. The principal feature of this group is the advance in Salt as compared with 1887-88 owing to the enhanced duty. Opium also has improved from a rise in the price of the Bengal drug, and Forest from returns in Upper Burma. The land revenue was short in Bengal partly from suspensions in districts which were suffering from scanty harvests, and in Madras from the scarcity in Ganjam, and from postponement of the dates fixed for some of the instalments.

I.—Land Revenue.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL
Ordinary Land Revenue.	Accounts. 1887-88	97,4	621,2	768,6	394,3	3,717,9	5,742,4	2,070,9	4,820,5	3,425,9	21,659,1
	Budget. 1888-89	96,9	615,3	750,0	401,1	3,742,4	5,760,0	2,130,6	4,686,2	3,376,0	21,559,4
	Revised. 1888-89	95,8	629,3	675,0	415,4	3,724,4	5,716,0	2,130,1	4,769 8	3,466,0	21,621,8
	Accounts. 1888-89	92,9	627,9	602,0	410,7	3,659,0	5,692,3	2,120,3	4,740,3	3,454,9	21,461,2
Rent of resumed Police Service lands and Service Commutations.	Accounts. 1887-88	...	...	...	...	7.5	...	18,2	...	876,8	902,5
	Budget. 1888-89	...	...	...	...	7,8	...	18,9	...	877,8	904,5
	Revised. 1888-89	...	...	...	...	7,8	...	20,6	...	878,7	907,1
	Accounts. 1888-89	...	...	...	...	7,8	...	19,3	...	886,5	913,6
Capitation tax	Accounts. 1887 88	...	...	333,5	...	...	...	...	...	...	333,5
	Budget. 1888-89	...	..	330,0	...	...	...	...	...	...	330,0
	Revised. 1888-89	...	...	331,5	...	..	...	...	...	...	331,5
	Accounts. 1888-89	...	...	332,4	...	...	...	...	...	...	332,4
Sale of Proprietary Right, Sale of waste lands, &c., and Receipts for the improvement of Government Estates.	Accounts. 1887-88	3	..	...	2,5	44,2	1,0	5	1,8	...	50,3
	Budget. 1888-89	1	...	...	7	42,4	6	5	3,3	..	47,6
	Revised. 1888-89	2	...	...	7	42,5	2,8	4	3,3	9,0	58,9
	Accounts. 1888-89	4,6	..	...	5	36,9	2,5	2	3,0	9,1	56,8
Fisheries and other Receipts classed as Miscellaneous Revenue.	Accounts. 1887-88	28,1	3,1	116,4	33,1	30,5	43,7	66,0	115,2	31,5	467,6
	Budget. 1888-89	31,5	2,3	117,7	32,5	33,4	42,2	60,5	116,1	23,1	450,3
	Revised. 1888-89	36,0	2,9	119,7	33,9	30,3	44,0	73,9	111,0	27,2	478,0
	Accounts 1888-89	35,0	3,0	125,2	33,3	32,7	43,7	78,7	109,4	25,9	486,9
Upper Burma Receipts.	Accounts. 1887-88	...	...	378,8	...	...	...	...	...	...	378,8
	Budget. 1888-89	...	..	380,0	...	...	...	..	...	...	380,0
	Revised. 1888-89	...	...	416,2	..	...	...	...	...	...	416,2
	Accounts 1888-89		...	436,5	...	...	...	...	...	...	436,5
TOTAL	Accounts. 1887-88	125,8	624,3	1,597,3	429,0	3,800,1	5,787,1	2,155,6	4,937,5	4,334,2	23,791,8
	Budget. 1888-89	128,5	617,6	1,577,7	434,3	3,826,0	5,802,8	2,210,5	4,805,6	4,277,8	23,680,8
	Revised. 1888-89	132,0	632,2	1,542,1	450,0	3,805,0	5,762,8	2,225,0	4,884,1	4,380,9	23,814,4
	Accounts 1888-89	132,5	630,9	1,556,1	44 ,5	3,737,3	5,738,5	2,218,5	4,852,7	4,376,4	23,6[illegible]4
Deduct—Land Revenue due to Irrigation.	Accounts. 1887-88	...	...	...	..	...	87,2	45,7	409,5	60,1	602,5
	Budget. 1888-89	.	...	...	...	...	87,2	42,5	389,4	71,2	590,3
	Revised. 1888-89	...	...	...	...	...	87,4	44,5	410,5	69,7	612,1
	Accounts. 1888-89	...	...	...	...	...	87,4	45,7	460,5	77,4	671,0
TOTAL	Accounts. 1887-88	125,8	624,3	1,597,3	429,0	3,800,1	5,699,9	2,109,9	4,528,0	4,274,1	23,189,3
	Budget. 1888-89	128,5	617,6	1,577,7	434,3	3,826,0	5,715,6	2,168,0	4,416 2	4,206,6	23,090,5
	Revised. 1888-89	132,0	632,2	1,542,4	450,0	3,805,0	5,675,4	2,180,5	4,473,6	4,311,2	23,202,3
	Accounts. 1888-89	132,5	630,9	1,556,1	444,5	3,737,3	5,651,1	2,172,8	4,392,2	4,299,0	23,016,4

13. The difference in india under *Ordinary Revenue* consists of the sale-proceeds of waste lands in Coorg, which were wrongly classified hitherto under this head, but have now been entered correctly as *Sale of Proprietary right, &c.*, where a corresponding increase will be found. The improvement in the Central Provinces occurs chiefly in the Chhattisgarh Division, and is the result of the revised settlements now in progress. The Burma collections during 1887-88 included arrears, and the budget accordingly allowed for a reduction in 1888-89; but the date of collection having been postponed in the Akyab and Kyookphyoo districts, a sum of 87,0 was not realised until 1889-90. In Assam, the revenue came in promptly, especially in Sylhet and Cachar The Bengal collections were short by about 80,0, of which 37,0 is attributable to suspensions in districts which were suffering from scanty harvests. The deficiency in the North-Western Provinces proceeds from unfavourable weather, which damaged the crops in both seasons of the year. The Punjab budget was framed high with reference to the improvement expected from increased assessments, but it was not reached owing to certain suspensions and remissions which became necessary. The Madras revenue was unusually large in 1887-88, and included some advance payments as stated in last year's

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

I.—Land Revenue—*continued.*

report. The budget was framed with these facts in view, but the season was again favourable, except in Ganjam, where there was fear of a famine, and the collections exceeded all expectation. In addition to the scarcity in Ganjam, the collections were retarded by postponement of the dates fixed for payment of some of the instalments. In Vizagapatam also certain sums due in 1888-89 were not realised till the following year. Of the increase in Bombay, 25,7 was derived from the use of canal water for cultivation over an extended area in Sind, and 43,1 from exceptionally large sales of lands in four districts. The revised was not reached owing to postponements, chiefly in the Ahmednagar district.

14 As regards the other headings, the improvement in the Punjab, under *Rent of Resumed Police Service Lands*, is due to re-assessment operations, and in Bombay to enhanced Survey rates. The head *Sale of Proprietary Right, &c.*, in India includes a transfer from ordinary revenue as explained above. In Assam in 1887-88, it was enhanced by special credits on account of Redemption of Waste Land grants, and in Bengal by some special items also. These receipts in the last-named province follow the ordinary collections, and were consequently rather low in 1888-89. In this year the North-Western Provinces and Oudh receipts were enhanced by unexpected sales of waste lands, and the Bombay receipts by the value of the land taken up for the new municipal offices in Bombay. The head *Fisheries and other Receipts* in India includes for the first time the khetran revenue (4,4) as well as the balance of the Pachotra Fund (1,4) transferred to Government, and these two items constitute the main difference between the two years 1887-88 and 1888-89. The transfer of the Pachotra Fund was not settled when the Budget was framed, and consequently was not estimated. The Quetta assigned revenue and the Bori Valley revenue were better than the estimate by 1,2 and 9 respectively. The improvement in Burma is the result of larger fines levied on villagers under Act II of 1880 and Regulation XIV of 1887, and in the Punjab of increased receipts under the new mutation rules and the re-assessment operations. There is also a large increase in the local section of the account, provision for which was erroneously made by District Boards in the estimates under XXV—Miscellaneous. The Revised in Bombay was too high. The growing receipts from Upper Burma are due to the gradual establishment of order in that country.

15. The following statements, A and B, give the usual particulars regarding the distribution of Land Revenue between the Imperial and Provincial Governments. As stated in the last report, a change has been made in the method of distribution by the present contracts, and the several Provincial shares as now fixed are given in Column 4 and the special adjustments in Column 5 of Statement B.

A.—Transactions affecting the Distribution of Land Revenue in 1888-89.

Province	Capital outlay from Provincial Revenues.	Contributions, Imperial and Provincial	Special Transfers & Adjustments between Imperial and Provincial.			Inter-Provincial adjustments.	Total net credits (+) or debits (−) to Provincial
			Receipts.	Payments	Net		
Central Provinces	...	−270,9	2,1	...	+2,1	−1,3	−270,1
Burma	...	+51,4	145,3	10,5	+134,8	−8,3	+177,9
Assam	+2,5	−131,2	12,6	1	+12,5	−2,1	−118,3
Bengal	...	−68,9	28,2	1,4	+26,8	−8,1	−50,2
North-Western Provinces and Oudh	...	+5,4	2,2	...	+2,2	+17,6	+25,2
Punjab	...	+5	42,8	26,1	+16,7	−3,4	+13,8
Madras	...	+380,1	20,6	2,9	+17,7	+4,4	+402,2
Bombay	...	+818,9	76,1	7	+75 4	+5,3	+899,6

B—Distribution of the Land Revenue in 1888-89.

Province	Total Revenues.	Proportion assigned to Provincial Governments.	Provincial share.	Special adjustments noted above.	Revised share.	Land Revenue not included in the Division			Distribution of the Land Revenue			
						Impl	Provl	Local	Impl.	Provl	Local	Total
Central Provinces	630,9	Whole	630,9	−270,1	360,8	...	...	...	270,1	360,8	...	630,9
Burma	1,012,0	One-third	337,3	+177,9	515,2	436,0	106,9	1,2	932,8	622,1	1,2	1,556,1
Assam	444,5	Whole.	444,5	−118,3	326,2	...	...	...	118,3	326,2	...	444,5
Bengal	3,704,8	One-fourth.	926,2	−50,2	876,0	...	32,6	...	2,828,8	908,6	...	3,737,4
N.-W. Provinces and Oudh	5,680,3	Do	1,420,1	+25,2	1,445,3	...	58,2	...	4,235,0	1,503,5	...	5,738,5
Punjab	2,208,8	·407193	899,4	+13,8	913,2	...	...	9,7	1,295,6	913,2	9,7	2,218,5
Madras	4,757,7	One-fourth	1,189,4	+402,2	1,591,6	...	...	95,0	3,166,1	1,591,6	95,0	4,852,7
Bombay	3,466,0	Do.	866,5	+899,6	1,766,1	9,0	886,5	14,8	1,708,9	2,652,6	14,8	4,376,3

Section A—PRINCIPAL HEADS OF REVENUE—*continued.*

II.—Opium.

1887-88, Accounts.		1888-89, Budget.	1888-89, Revised.	1888-89, Accounts.
6,038,0	Bengal sale of Opium	5,939,4	6,384,0	6,384,0
2,267,5	Bombay Opium Pass Fees	2,297,0	1,964,0	1,964,5
	Excise Opium—			
2	India	2	2	3
20,3	Central Provinces	21,4	21,4	21,3
35,0	Burma	36,0	36,7	36,9
...	Upper Burma	...	3	3
41,1	Assam	42,0	41,0	40,9
56,7	Bengal	56,0	56,0	56,4
42,7	North-Western Provinces & Oudh	44,0	43,5	44,4
5,2	Punjab	4,9	4,8	4,4
8,8	Miscellaneous	13,0	9,0	8,9
8,515,5	TOTAL	8,453,9	8,560,9	8,562,3

16. The large sum realised in 1888-89 from the *Bengal sale of opium* as compared with the accounts of the previous year and the budget is due to the higher prices obtained in the Opium Sales, the average price in 1888-89 being R1,120 per chest against R1,059 in 1887-88 and R1,042 adopted for the budget. As stated in paragraph 21 of the last Financial Statement, this rise in prices is believed to be due to short crops in China and Malwa. The *Bombay Opium Pass Fees* were small in consequence of poor crops in Malwa which resulted in an export of 30,222½ chests only against 35,338 chests estimated in the budget. As regards the *excise opium* the improvement in the Central Provinces is caused by recovery of the revenue after the bad harvests of 1887-88, in Burma, by a stricter application of the law against smuggling, and in the North-Western Provinces and Oudh by larger sales of the drug. There is nothing special to report with respect to the other provinces. The following table shows the produce and sales in Bengal and the export from Bombay :—

Year.	Bengal. Balance in stock on 1st April, Chests.	Bengal. Produce of season, Chests.	Bengal. Chests sold.	Bengal. Average price per chest.	Bengal. Total price.	Bombay. Chests.	Bombay. Rate.	Bombay. Amount.
				R				
1878-79	88,982	43,140	55,500	1,225	6,798,6	36,807	650	2,393,0
1879-80	76,622	49,961	59,100	1,170	6,914,2	46,211½	650 & 700	3,141,1
1880-81	67,483	52,969	56,400	1,362	7,683,6	36,069½	700	2,526,2
1881-82	64,052	49,732	56,400	1,324	7,465,3	31,196	700	2,184,7
1882-83	57,384	51,697	56,400	1,222	6,890,5	36,327	700 & 650	2,395,6
1883-84	52,681	38,214	54,400	1,250	6,803,7	38,586	650	2,508,5
1884-85	36,495	65,993	46,698	1,296	6 052,0	39,039	650	2.537,9
1885-86	55,790	64,925	50,994	1,235	6,296,0	37,677	650	2,449,0
1886-87	69,705	64,590	54,750	1,123	6,147,0	39,745½	650	2,583,4
1887-88	79,455	57,500	57,000	1,059	6,038,0	34,884½	650	2,267,5
1888-89 Budget	...	...	57,000	1,042	5,939,4	35,338	650	2,297,0
1888-89 Revised	...	...	57,000	1,120	6,384,0	30,215	650	1,964,0
1888-89 Actuals	79,955	69,500	57,000	1,120	6,384,0	30,222½	650	1,964,5

III.—Salt.

			India.	Central Provinces	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Sale of Government Salt.	Accounts	1887-88	136,2	27,6	...	...	257,4	46,0	467,2
	Budget	1888-89	174,1	...	...	...	272,3	48,0	494,4
	Revised	1888-89	138,0	...	...	...	248,2	45,6	431,8
	Accounts	1888-89	141,3	...	...	...	226,9	43,2	411,4
Excise on local manufacture.	Accounts	1887-88	1,394,3	...	2,6	...	1,175,0	1,690,8	4,262,7
	Budget	1888-89	1,768,8	...	2,4	...	1,387,3	1,946,0	5,104,5
	Revised	1888-89	1,686,0	...	4,0	...	1,382,1	1,797,0	4,860,1
	Accounts	1888-89	1,693,6	...	4,3	...	1,408,8	1,809,8	4,916,5

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

III.—Salt—*continued.*

		India.	Central Provinces.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Duty on imported Salt.	Accounts . 1887-88 .	...	...	38,4	1,853,1	2,2	2,2	1,895,9
	Budget . 1888-89 .	...	...	87,6	2,391,1	3	2,0	2,481,0
	Revised . 1888-89 .	...	...	30,0	2,302,0	3	3,1	2,335,4
	Accounts . 1888-89 .	...	...	26,4	2,272,9	3	2,8	2,302,4
Miscellaneous .	Accounts . 1887-88 .	16,6	...	...	7,8	14,4	6,1	44,9
	Budget . 1888-89 .	17,1	...	...	8,9	12,5	4,0	42,5
	Revised . 1888-89 .	16,0	...	...	8,0	11,8	4,3	40,1
	Accounts . 1888-89 .	17,1	...	...	8,8	13,9	5,3	45,1
Upper Burma .	Accounts . 1887-88 .	...	...	...	...	...	...	...
	Budget . 1888-89 .	...	...	1	..	...	...	1
	Revised . 1888-89 .	...	...	5	...	...	...	5
	Accounts . 1888-89 .	...	...	2	...	...	...	2
TOTAL .	Accounts . 1887-88 .	1,547,1	27,6	41,0	1,860,9	1,449,0	1,745,1	6,670,7
	Budget . 1888-89 .	1,960,0	...	90,1	2,400,0	1,672,4	2,000,0	8,122,5
	Revised . 1888-89 .	1,840,0	...	34,5	2,310,0	1,642,4	1,850,0	7,676,9
	Accounts . 1888-89 .	1,852,0	...	30,9	2,281,7	1,649,9	1,861,1	7,675 6

17. The difference between the actuals of the two years is mainly due to the enhanced duty on Salt which was imposed throughout 1888-89, whereas in 1887-88 it was levied during the last three months only. The budget was framed high in consequence of the duty having been raised, but the revenue was retarded towards the end of the year by unfounded rumours of abatement of duty which had the effect of checking issues and causing traders to keep their stock at a minimum. The receipts were also affected by special circumstances in some provinces. In *India* the sale of Government Salt has been checked from the opening of the Jodhpore line to Pachbadra, whereby the Pachbadra Salt is able to compete with Baragora Salt in Rajputana, Central India and the North-Western Provinces and Oudh. The excise on local manufacture was improved by greater activity in the Saltpetre trade. There was no revenue in the *Central Provinces* owing to abolition in 1887-88 of the Government agencies which had been established for the sale of Baragora Salt. The small amount realised in *Burma* is attributed to diminished importations consequent upon the large stocks held in the country, as well as to fish salted in the Straits having to some extent taken the place of the local article. The fluctuations in *Madras* under the heads Sale of Government Salt and Excise on Local Manufacture are caused by the extended substitution of the excise system in place of the Government monopoly. The duty on imported Salt was high in 1887-88, as it included the differential duty collected on duty-paid imports which were landed after the rate had been increased. The decline in sale of Government Salt in *Bombay* is attributed to the displacement of Baragora Salt by the Pachbadra commodity beyond the frontiers of that Presidency, and would have been larger had it not been counterbalanced under Portuguese India by the opening of additional salt works.

IV.—Stamps.

		India	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Court-fee Stamps .	Accounts . 1887-88 .	24,7	108,2	55,6	60,2	1,026,5	493,7	241,3	370,9	268,8	2,649,9
	Budget . 1888-89 .	22,9	103,4	57,6	53,7	1,053,0	489,0	237,3	364,2	268,0	2 649,1
	Revised . 1888-89 .	23,5	113,4	54,1	54,7	1,034,5	495,0	254,4	377,0	270,0	2,676,6
	Accounts . 1888-89 .	22,7	112,4	54,7	53,6	1,008,8	495,1	253,8	380,5	268,0	2,649,6
Commercial and other Stamps.	Accounts . 1887-88 .	21,4	44,7	31,6	18,0	340,2	161,0	127,0	219,0	174,3	1,137,2
	Budget . 1888-89 .	19,8	43,6	30,4	18,9	340,0	158,5	117,3	219,1	169,7	1,117,3
	Revised . 1888-89 .	21,1	45,5	33,7	18,9	345,5	161,7	132,0	225,8	183,2	1,167,4
	Accounts . 1888-89 .	21,5	44,7	34,3	18,7	365,1	162,9	131,6	225,9	184,0	1,188,7
Fines and Penalties and Miscellaneous	Accounts . 1887-88 .	3	5	1,8	5	14,9	4,2	3,6	7,3	45,4	78,5
	Budget . 1888-89 .	3	5	7	4	17,0	2,5	3,4	6,7	45,3	76,8
	Revised . 1888-89 .	3	4	2,2	4	10,0	3,3	3,6	7,2	46,8	74,2
	Accounts . 1888-89 .	3	4	2,1	4	10,0	3,0	3,8	7,2	47,7	74,9

Section A.—PRINCIPAL HEAD OF REVENUE—*continued.*

IV.—Stamps—*continued.*

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Upper Burma	Accounts . 1887-88 .	...	...	10,7	...	...	...	...	...	...	10,7
	Budget } 1888-89	...	...	11,2	...	...	...	...	...	...	11,2
	Revised } 1888-89	...	...	14,0	...	...	...	...	...	...	14,0
	Accounts } 1888-89	...	...	13,9	...	...	...	...	...	...	13,9
TOTAL	Accounts 1887-88 .	46,4	153,4	99,7	78,7	1,381,6	658,9	371,9	597,2	488,5	3,876,3
	Budget . } 1888-89	43,9	147,5	99,9	73,0	1,410,0	650,0	358,0	590,0	483,0	3,854,4
	Revised . } 1888-89	44,9	159,3	104,0	74,0	1,390,0	660,0	390,0	610,0	500,0	3,932,2
	Accounts . } 1888-89	44,5	157,5	105,0	72,7	1,383,9	661,0	389,2	613,6	499,7	3,927,1

18. As regards *Court-fee Stamps*, the large receipts in India and Assam in 1887-88 accrued respectively from exceptionally heavy suits filed in Coorg, and from special measures which became necessary for recovery of the land revenue in Sylhet as noticed in last year's report. The improvement in 1888-89 in the Central Provinces, the North-Western Provinces and Oudh, the Punjab and Madras was due to increased litigation, which in the Punjab was especially noticeable in those districts where settlement operations were in progress. The improvement in the Central Provinces was also due in part to increased facilities granted for the purchase of stamps. There was a falling off in the number of suits instituted in Burma, Assam, and Bengal. As regards *Commercial and other Stamps*, the improvement in Burma is due partly to a stricter enforcement of the Stamp Act, and partly to documents being registered locally in larger numbers instead of being sent to Calcutta for this purpose. The other provinces also shew improved receipts under this head, the increase being ascribed generally to the normal development of the revenue from this source. The head *Fines and Penalties and Miscellaneous* is always an uncertain quantity, but the Bengal Budget was too high, while in Bombay a large number of documents were impressed under "Duty on Forms of Insurance Policies." During the year the Stamp Act was fully introduced into *Upper Burma*, and the enlarged actuals of 1888-89 are due to this cause as well as to the settling down of the country.

V.—Excise.

		India.	Central Provinces.	Burma	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bombay.	TOTAL.
License and Distillery Fees and Duties for the sale of Liquors and Drugs.	Accounts . 1887-88 .	86,1	192,1	152,5	47,5	925,1	505,1	104,4	913,6	821,4	3,747,8
	Budget . } 1888-89 .	75,2	207,4	134,3	48,8	939,4	516,3	100,5	936,0	828,6	3,780,5
	Revised . } 1888-89 .	78,5	201,3	174,8	52,4	943,5	505,3	107,4	971,5	852,7	3,887,4
	Accounts . } 1888-89 .	71,5	200,5	176,4	53,1	928,9	506,9	106,5	985,7	854,6	3,884,1
Opium . . .	Accounts . 1887-88 .	2,8	39,9	116,1	162,8	160,8	51,5	35,2	59,4	117,1	745,6
	Budget . } 1888-89 .	2,5	42,9	120,0	168,4	159,8	53,4	35,1	63,1	116,0	761,1
	Revised . } 1888-89 .	2,7	41,8	122,0	163,6	160,7	52,5	38,9	67,5	118,5	768,2
	Accounts } 1888-89 .	2,5	41,9	124,2	163,6	159,8	53,6	37,9	60,8	121,5	765,8
Other Receipts .	Accounts . 1887-88 .	1	1,2	2	...	7	6	4	9	8,1	12,2
	Budget . } 1888-89 .	2,3	7	7	...	8	3	2	1,0	5,9	11,9
	Revised . } 1888-89 .	5	1,9	2	...	8	1,2	2	1,0	6,3	12,1
	Accounts . } 1888-89 .	5	2,0	1	...	5	1,2	— 2	1,0	6,3	11,8
Upper Burma . .	Accounts . 1887-88 .	..		29,1	...	...	...	...	...	...	29,1
	Budget . } 1888-89 .	...	...	50,0	...	...	...	...	...	...	50,0
	Revised . } 1888-89 .	...	...	38,0	...	...	...	...	...	...	38,0
	Accounts . } 1888-89 .	...	...	43,7	...	...	...	...	...	...	43,7
TOTAL .	Accounts . 1887-88 .	89,0	233,2	297,9	210,3	1,086,6	557,2	140,0	973,9	946,6	4,534,7
	Budget . } 1888-89 .	80,0	251,0	305,0	217,2	1,100,0	570,0	135,8	1,000,0	950,5	4,609,5
	Revised . } 1888-89 .	81,7	245,0	335,0	216,0	1,105,0	559,0	146,5	1,040,0	977,5	4,705,7
	Accounts } 1888-89	74,5	244,4	344,4	216,7	1,089,2	561,7	144,6	1,047,5	982,4	4,705,4

19. The *India* revenue was unusually high in 1887-88 owing to exceptional causes as shown in last year's report. The Budget for 1888-89 was framed accordingly for a lower amount, but the completion of the Railway works at Sibi and the gradual dispersion of the large bodies of men who were massed there before 1888-89, diminished the receipts. In Bangalore and Ajmere also some portion of the collections due in 1888-89 were not realised till after the year had closed. The Revised Estimate was too high. Owing to bad harvests, the *Central Provinces* revenue was depressed in 1887-88, but it has recovered in the present year, though not to the extent anticipated in the budget. The large amount of license and distillery fees in *Burma* is due to the growing taste for exciseable liquors chiefly by the Upper Burmans who come to work or to settle in Lower Burma, as well as to increase of the population and to the liquors having been brought more under control and illicit distillation checked. The improvement in Opium receipts arises from the introduction of the Opium Act into Upper Burma, whereby the price of the drug has been increased and smuggling made difficult. The large amount realised in Upper Burma as compared with 1887-88 has accrued from the introduction of the Excise Act into that country

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

V.—Excise—*continued.*

in 1888-89. The budget was not reached, but when it was framed there was not sufficient data for an accurate estimate. In *Assam* the competition for liquor licenses was greater than in 1887-88, but the demand for opium was smaller. In *Bengal* the Excise revenue had been steadily growing for some years and the budget was framed accordingly, but in 1888-89 the high price of food grains in some parts of the Province checked the advance. The *North-Western Provinces and Oudh* had a bad year in 1887-88 owing to the high price of food grains. There was a recovery from this depression in 1888-89, but not to the extent expected in the budget. The improvement under Opium is due to increased sales of Excise Opium. The *Punjab* revenue has been increased by improved Excise Administration leading to the substitution of licit for illicit consumption, and by the permission to import Malwa Opium at one-fourth duty into certain districts of the Province. The rise in *Madras* as regards liquors and drugs is attributed to greater competition among bidders owing to the sub-division of farms and the separate sale of shops, as well as to the extension of the tree-tax system. The Opium Pass duty yielded more than in 1887-88, but not to the extent provided for in the estimates. The expansion of the revenue in *Bombay* was due particularly to a good season and general prosperity, and to the substitution in Dharwar, during the year, of the tree-foot booth and licenses in place of the monopoly and farming systems. The Opium receipts were enlarged by raising the price of the drug.

VI.—Provincial Rates.

		India.	Central Provinces.	Burma	Assam	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District and Local Rates and Cesses.	Accounts . 1887-88	2,1	...	89,2	50,1	...	428,9	193,0	435,8	250,9	1,450,0
	Budget . 1888-89	2,1	...	88,3	52,6	...	430,4	199,5	432,0	243,0	1,447,9
	Revised . 1888-89	2,1	...	68,2	54,0	...	427,6	203,7	441,8	264,0	1,461,4
	Accounts . 1888-89	2,2	...	78,0	55,0	...	428,1	201,2	442,5	255,3	1,462,3
Village Service, Patwari and Chowkidari Cesses.	Accounts . 1887-88	3,3	31,2	...	...	...	31,8	113,5	247,5	25,0	452,3
	Budget . 1888-89	3,4	34,6	...	...	...	32,8	114,1	217,2	25,5	427,6
	Revised . 1888-89	3,4	34,6	...	...	...	32,9	123,0	224,0	26,0	443,9
	Accounts . 1888-89	3,3	36,2	...	..	...	32,3	121,3	251,1	28,3	472,5
Education Cess .	Accounts . 1887-88	8	13,3	...	...	...	14,7	2,2	...	...	31,0
	Budget . 1888-89	9	13 2	...	...	...	14,7	...	...	...	28,8
	Revised . 1888-89	6	13,4	...	..	...	14,4	...	...	...	28,4
	Accounts . 1888-89	6	13,3	...	...	...	14,4	7	...	...	29,0
Road Cess . .	Accounts . 1887-88	...	14,3	...	...	347,9	4,6	1,9	1	...	368,8
	Budget . 1888-89	...	14,1	...	...	363,4	4,8	...	1	...	382,4
	Revised . 1888-89	...	14,5	...	...	335,0	4,5	...	1	...	354,1
	Accounts . 1888-89	...	14,4	...	...	343,9	4,5	6	...	...	363,4
Public Works Cess	Accounts . 1887-88	...	...	...	...	382,0	...	...	4,1	...	386,1
	Budget . 1888-89	...	...	...	...	397,8	...	...	3,3	...	401,1
	Revised . 1888-89	...	...	...	...	382,4	...	...	5,6	...	388,0
	Accounts . 1888-89	...	...	...	...	379,8	...	...	5,4	...	385,2
Famine Insurance, Canals and Railways.	Accounts . 1887-88	...	12,9	...	...	...	162,8	66,7	...	...	242.4
	Budget . 1888-89	...	12,8	...	...	...	163,7	66,5	...	...	243,0
	Revised . 1888-89	...	13,1	...	...	...	162,4	67,9	...	...	243,4
	Accounts . 1888-89	...	13,1	...	...	...	162,2	67,7	...	...	243,0
Rate on Wards' Estates.	Accounts . 1887-88	...	...	...	...	10,3	...	4	...	...	10,7
	Budget . 1888-89	...	...	...	...	8,1	...	3	...	...	8,4
	Revised . 1888-89	...	...	...	...	7,9	...	4	...	...	8,3
	Accounts 1888-89	...	...	...	...	9,0	...	5	...	...	9,5
District Post Cess .	Accounts . 1887-88	...	3,4	...	...	34,3	3,7	1,0	...	...	42,4
	Budget . 1888-89	...	4,1	...	...	31,5	3,7	...	...	...	39,3
	Revised . 1888-89	...	3,4	...	...	35,0	3,6	...	...	...	42,0
	Accounts . 1888-89	...	3,4	...	...	35,9	3,6	3	...	...	43,2
Original Rates in Oudh.	Accounts . 1887-88	...	...	...	..	...	18,4	...	...	...	18,4
	Budget . 1888-89	...	...	...	...	...	18,4	...	...	...	18,4
	Revised . 1888-89	...	...	...	...	...	18,1	...	...	...	18,1
	Accounts . 1888-89	...	...	...	...	...	17,9	...	...	...	17,9
Other Miscellaneous Cesses.	Accounts . 1887-88	1,8	...	...	...	31,4	...	...	...	...	33,2
	Budget . 1888-89	2,0	...	...	...	14,4	...	...	...	...	16,4
	Revised . 1888-89	1,8	...	...	...	30,0	...	...	...	...	31,8
	Accounts . 1888-89	1,5	...	...	...	26,8	...	...	...	...	28,3
TOTAL .	Accounts . 1887-88	8,0	75,1	89,2	50,1	805,9	664,9	378,7	687,5	275,9	3,035,3
	Budget . 1888-89	8,4	78,8	88,3	52,6	815,2	668,5	3[illegible]0,4	652,6	268,5	3,013,3
	Revised . 1888-89	7,9	79,0	68,2	54,0	790,3	663,5	395,0	671,5	290,0	3,019,4
	Accounts . 1888-89	7,6	80,4	78,0	55,0	795,4	663,0	392,3	699,0	283,6	3,054,3

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

VI.—Provincial Rates—*continued.*

20. The explanations given under I—Land Revenue apply generally to this head, and hence it is necessary only to note here the special points peculiar to it. In *Bengal* the District Post cess is now levied at an enhanced rate. In the *Punjab*, the actuals of 1888-89 under Village Service, Patwari and Chowkidari Cesses have been increased in consequence of recent orders regarding the transfer of the Patwari's share of mutation fees from Land Revenue to this head. In *Madras*, the house tax levied under the Local Funds Act V of 1884 continues to yield a larger revenue than was expected.

VII.—Customs.

			Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Sea Customs.							
Import duties	Accounts	1887-88	97,7	148,6	103,0	215,0	564,3
	Budget	1888-89	105,1	194,5	98,7	227,6	625,9
	Revised	1888-89	105,2	196,0	116,6	258,9	676,7
	Accounts	1888-89	101,5	216,1	114,0	260,8	692,4
Export duties	Accounts	1887-88	470,3	213,7	42,6	32,2	758,8
	Budget	1888-89	472,0	174,3	41,3	30,8	719,0
	Revised	1888-89	392,3	203,8	47,0	24,0	667,1
	Accounts	1888-89	372,4	171,0	47,0	24,9	615,3
Other Receipts, including *Land Customs.*	Accounts	1887-88	2,5	6,0	10,2	7,0	25,7
	Budget	1888-89	2,3	6,2	10,0	5,7	24,2
	Revised	1888-89	2,5	5,2	11,4	7,1	26,2
	Accounts	1888-89	2,5	4,7	11,4	6,5	25,1
TOTAL	Accounts	1887-88	570,5	368,3	155,8	254,2	1,348,8
	Budget	1888-89	580,0	375,0	150,0	264,1	1,369,1
	Revised	1888-89	500,0	405,0	175,0	290,0	1,370,0
	Accounts	1888-89	476,4	391,8	172,4	292,2	1,332,8

21. The large amount of *import duties* realised in 1888-89 as compared with the previous year is due mainly to the tax on petroleum which was levied with effect from 19th January 1888. The Budget was framed with a view to this increase, which however was counterbalanced in Burma by a falling off in the duty on liquors and on arms and accoutrements, while in Bengal, Madras and Bombay, the increase was greater than anticipated. In Bengal and Madras, the duty on liquors was also larger than was expected in the Budget. The diminished receipts from *export duties* in Burma, Bengal and Bombay were caused by smaller exports of rice from those ports, while the reverse occurred in Madras whence large shipments were made to London and Ceylon.

VIII.—Assessed Taxes.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
199,5	India	191,2	213,3	213,7
38,2	Central Provinces	38,4	40,9	41,4
...	Burma	36,5	44,2	45,9
22,0	Assam	21,7	21,7	21,5
374,0	Bengal	380,0	385,0	391,1
213,3	N.-W. Provinces and Oudh	216,0	214,0	216,7
95,6	Punjab	99,7	102,0	102,2
152,9	Madras	142,5	152,5	151,2
335,9	Bombay	325,8	335,0	337,2
1,431,4	TOTAL	1,451,8	1,508,6	1,520,9

22. The India figures may be redistributed as follows for the purpose of the present review, inasmuch as the collections in the Civil Department represent assessments on both official and non-official incomes, while the recoveries in other departments are made almost entirely from Government officers.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
92,5	Civil Department, India	85,4	98,2	96,3
48,0	Military Department	47,8	52,0	52,8
45,4	Public Works Department	43,3	47,6	48,8
1,8	Marine Department	2,6	2,0	2,2
5,6	Post Office Department	5,7	6,2	6,2
6,2	Telegraph Department	6,4	7,3	7,4
199,5	TOTAL AS ABOVE	191,2	213,3	213,7

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

VIII.—Assessed Taxes—*continued.*

23. As regards *Civil Departments*, the India budget was too low. The enhanced collections in the Central Provinces include recoveries from employés of the Bengal-Nagpore Railway previously entered in the accounts of the Public Works Department. This is the first year of the Income Tax in Burma, and the estimates accordingly were unavoidably imperfect. In the other Provinces, except Assam and Madras, the revenue has improved as compared with the previous year. The Assam and North-Western Provinces and Oudh budgets agree closely with the actuals, but the other estimates were too low. As regards the departmental collections, the budgets were inadequate except in the Marine Department.

IX.—Forest Revenue.

		India.	Central Provinces	Burma	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
I											
Timber and other Produce removed by Government Agency.	Accounts. 1887-88	19,0	14,3	162,7	2	8,4	50,5	39,5	29,8	178,7	503,1
	Budget } 1888-89	11,5	23,3	133,0	1,1	7,3	64,2	55,8	49,6	178,0	523,8
	Revised } 1888-89	22,1	17,9	198,0	8	7,0	62,2	63,1	37,0	140,9	549,0
	Accounts } 1888-89	19,0	16,0	198,8	7	5,7	61,1	61,7	34,8	138,7	536,5
II											
Timber and other Produce removed by consumers or purchasers.	Accounts. 1887-88	6,4	91,9	38,8	22,6	54,1	68,7	35,7	104,8	114,8	537,8
	Budget } 1888-89	4,7	93,3	22,3	20,8	60,0	72,4	34,2	104,6	114,6	526,9
	Revised } 1888-89	6,2	96,5	37,5	25,2	56,2	73,4	34,7	107,6	134,1	571,4
	Accounts } 1888-89	5,8	98,7	40,9	25,8	59,7	80,3	39,2	112,6	136,5	599,5
Other Receipts	Accounts. 1887-88	1,1	3,1	20,4	3,9	3,3	5,6	3,5	2,9	9,7	53,5
	Budget } 1888-89	5	3,2	14,7	3,1	5,7	4,4	3,8	1,5	8,5	45,4
	Revised } 1888-89	9	3,2	19,2	2,8	2,8	4,0	2,8	2,9	9,7	48,3
	Accounts } 1888-89	1,8	3,4	21,2	3,9	2,3	4,9	3,7	4,1	9,8	55,1
Upper Burma Receipts.	Accounts. 1887-88	...	...	29,7	...	...	...	...	...	...	29,7
	Budget } 1888-89	...	...	75,5	...	...	...	...	...	...	75,5
	Revised } 1888-89	...	...	157,0	...	...	...	...	...	...	157,0
	Accounts } 1888-89	...	...	158,0	...	...	...	...	...	...	158,0
TOTAL	Accounts. 1887-88	26,5	109,3	251,6	26,7	65,8	124,8	78,7	137,5	303,2	1,124,1
	Budget } 1888-89	16,7	119,8	245,5	25,0	73,0	141,0	93,8	155,7	301,1	1,171,6
	Revised } 1888-89	29,2	117,6	411,7	28,8	66,0	139,6	100,6	147,5	284,7	1,325,7
	Accounts } 1888-89	26,6	118,1	418,9	30,4	67,7	146,3	104,6	151,5	285,0	1,349,1

24. The *India* budget was too low, specially for Coorg and the Andamans. In the *Central Provinces* higher prices were obtained for timber in 1888-89 than in 1887-88, and greater precautions were taken against pilfering on the part of subordinates. The budget anticipated the rise in prices, but was a little too sanguine. The excellent results in *Burma* are due principally to the restoration of order in that country. In the Pegu Circle, the sale of timber was satisfactory both as regards quantity and prices, while in the Tenasserim Circle, the floating season was exceptionally favourable, twice as much timber having reached Khado as was anticipated in the budget. At Khado large quantities of teak were cleared in order to avoid the enhanced duty of seven per cent. *ad valorem* which has been levied from 1st April 1889. There was also an active local trade in kanyin timber, and a large amount of drift timber lapsed to Government in the absence of claimants. In Upper Burma, the Yaw forest came into the possession of Government after the budget had been framed, and negotiations were still proceeding with the lessees of other forests as to the terms on which their tracts should be worked. It was impossible in the circumstances to frame an accurate forecast of the accruing revenue. The increase in *Assam* was obtained chiefly in the Garo Hills, from which large quantities of forest produce were held back in 1887-88, owing to difficulties of transit as stated in the report of that year. *Bengal* presents a deficiency of 5,3 as compared with the budget. The year was bad for drift generally, and the receipts from Gunduck drift were short by 2,2. The remainder of the deficiency was largely caused by opening the forest tracts in Orissa and in the sub-division of Buxa to the famine-stricken population. Various reasons are assigned for the increase in the *North-Western Provinces and Oudh*, where the demand for indigenous timber was stimulated by the closing of the forests in Nepal, owing to the discovery of extensive frauds in connection with them. The demands on the Forest Department were also increased by depletion of merchants' stocks in large selling centres, and by the requirements of the Irrigation Department and of the troops at Chakrata. There were large sales of standing trees in Dehra Dun, and the arrears of grazing dues in Saharunpore were recovered. The *Punjab* was visited with favourable floods, by means of which more timber reached the depôts than was expected. There were also good sales of stock carried over from the preceding year, and of fuel, and considerable arrears were collected on account of grazing

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

IX.—Forest Revenue—*continued.*

dues. The *Madras* accounts shew large receipts on account of firewood, the long pending claim on the Bellary-Kistna State Railway having been settled during the year. The yield from timber and other forest produce was good and the grazing dues were fully collected. On the other hand, a diminished demand is reported for redwood in Cuddapahâ and for sal sleepers in Ganjam, and hence the actuals are below the budget. The following are the principal facts in Bombay. The Railway authorities cancelled their indent for firewood and charcoal after the budget was framed, and the Southern Mahratta Railway took a smaller number of sleepers than was expected. On the other hand, a brisk demand sprung up for timber and other minor produce, and a large contract was received for babool bark. Large numbers of cattle also resorted to the Government forests for pasture owing to scanty rainfalls in some parts of the presidency and to inundations in others.

X.—Registration.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Fees for registering Documents.	Accounts . 1887-88	1,4	4,6	2,7	3,1	95,9	24,5	17,8	88,2	41,7	270,9
	Budget } 1888-89 .	1,6	4,2	2,6	3,4	95,6	23,5	15,7	89,8	41,6	278,0
	Revised } 1888-89 .	1,4	5,5	3,0	3,3	101,7	25,2	18,2	92,3	46,0	296,6
	Accounts } 1888-89	1,6	5,8	3,0	3,2	104,2	25,0	18,4	93,2	46,0	300,4
Fees for copies of registered Documents.	Accounts . 1887-88 .	1	2,4	1	1	2,3	7,7	4,3	2,2	6	19,8
	Budget } 1888-89 .	1	2,2	1	1	2,0	7,0	4,0	2,0	7	18,2
	Revised } 1888-89 .	2	2,5	1	...	2,4	8,0	4 6	2,3	7	20,8
	Accounts . } 1888-89	2	2,4	1	...	2,3	8,3	4,4	2,4	7	20,8
Other Receipts .	Accounts . 1887-88 .	...	1,3	1	...	3,6	4,9	...	3	8	11,0
	Budget } 1888-89	...	1,1	1	...	4,4	4,5	...	2	7	11,0
	Revised . } 1888-89	...	1,4	1	...	3,4	4,8	1	4	8	11,0
	Accounts } 1888-89	...	1,3	1	...	2,9	4,7	1	3	7	10,1
Upper Burma Receipts.	Accounts . 1887-88 .	...	...	6	...	...	...	...	...	...	6
	Budget } 1888-89 .	...	...	7	...	...	...	...	...	...	7
	Revised } 1888-89 .	...	...	4	...	...	...	...	...	...	4
	Accounts } 1888-89	...	...	4	...	..	...	...	...	...	4
TOTAL .	Accounts . 1887-88 .	1,5	8,3	3,5	3,2	101,8	37,1	22,1	90,7	43,1	311,3
	Budget . } 1888-89 .	1,7	7,5	3,5	3,5	102,0	35,0	19,7	92,0	43,0	307,9
	Revised . } 1888-89 .	1,6	9,4	3,6	3,3	107,5	38,0	22,9	95,0	47,5	328,8
	Accounts . } 1888-89	1,8	9,5	3,6	3,2	109,4	38,0	22,9	95,9	47,4	331,7

25. The improved receipts during 1888-89 in the *Central Provinces* is ascribed to a revision of the schedule of fees, in *Bengal* to greater registration consequent on the scarcity prevailing in some districts of that Province, in *Madras* to the opening of additional sub-offices for registration, and in *Bombay* to enhancement of the scale of fees as well as to increase in the documents tendered both as regards number and value.

XI.—Tributes from Native States.

1887-88 Accounts.		1888-89. Budget.	1888-89. Revised.	1888-89. Accounts.
	TRIBUTES AND CONTRIBUTIONS OF R5,000 AND OVER—		—	
	India—			
20,3	Oodeypur	20,0	20,0	18,2
9,8	Jodhpur	9,8	9,8	9,8
40,0	Jeypur	40,0	40,0	40,0
18,5	Kotah	18,5	18,5	18,5
12,0	Boondee	12,0	12,0	12,0
8,0	Jhallawar	8,0	8,0	8,0
6,6	Rutlam	6,6	6,6	6,6
10,8	Nizam (Maharatta Chouth)	10,8	10,8	10,8
	Punjab—			
10,0	Mundee	10,0	10,0	10,0
13,1	Kapoorthulla	13,1	13,1	13,1
	Madras—			
78,3	Travancore	78,3	78,3	78,3
245,0	Mysore	245,0	245,0	245,0
20,0	Cochin	20,0	20,0	20,0
	Bombay—			
56,5	Kathiawar	55,9	56,7	54,2
18,7	Kutch	18,7	18,7	18,7
38,8	Baroda State	37,5	37,5	36,2

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

XI.—Tributes from Native States—*continued.*

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	CONTRIBUTIONS FOR SPECIAL MILITARY FORCES—			
22,7	Bhopal Levy (Bhopal)	18 2	13,6	13,6
19,2	Malwa Contingent (Dewas, Jowrah)	19,2	19,2	19,2
11,5	Erinpura Irregular Force	11,5	11,5	11,5
20,0	Deolee Irregular Force	20,0	20,0	20,0
3,4	Malwa Bheel Corps	3,4	3,4	3,4
	Bombay—			
8,3	Southern Mahratta Horse	8,3	8,3	7,6
	TRIBUTES AND CONTRIBUTIONS UNDER R5,000—			
19,7	India	21,1	22,4	20,2
13,1	Central Provinces	23,4	23,7	21,6
1,8	Upper Burma	23,3	25,0	14,8
4,9	Punjab	4,8	4,8	4,7
1,3	Madras	1,3	1,3	1,3
6,0	Bombay	6,0	6,0	6,0
	FEES ON SUCCESSION TO NATIVE STATES—			
2,8	India	2,6	1,9	1,6
...	Punjab	1	1	...
2,5	Bombay	5	8	3
225,3	TOTAL INDIA	221,7	217,7	213,4
13,1	„ Central Provinces	23,4	23,7	21,6
1,8	„ Upper Burma	23,3	25,0	14,8
28,0	„ Punjab	28,0	28,0	27,8
344,6	„ Madras	344,6	344,6	344,6
130,8	„ Bombay	126,9	128,0	123,0
743,6	GRAND TOTAL	767,9	767,0	745,2

26. The deficiency in the Oodeypur tribute under *Tributes and Contributions of R5,000 and over* is nominal, and arises from the peculiar method in which the account is made up. This tribute has hitherto been adjusted in connection with the expenses of the Meywar Bhil Corps, but in future the two will be kept distinct, each being brought to account in full. The differences standing against Kathiawar and Baroda are due to short recoveries. As regards *Contributions for special Military Forces*, Bhopal made advance payments in 1887-88 and so paid less in 1888-89. The short contribution on account of the Southern Mahratta Horse is ascribed to the date of payment having been transferred from March to April in the case of one of the minor States. The India receipts on account of *Tributes and Contributions under R5,000* fell below the estimate, as the sums due from Dungerpur and Sillana were realised after the close of the year. The Central Provinces budget was raised consequent on a revision of the tributes of the Chattisgarh Feudatory Chiefs, but the full amount was not realised during the year. In Burma the amounts expected, especially from the Shan States, were not recovered. The short recovery in India under *Fees on Succession to Native States* is caused by the postponement of the amount due from the Gourihur State.

Section A.—DIRECT DEMANDS ON THE REVENUE.

1887-88. Accounts.	1888-89. Budget.	1888-89. Revised.	1888-89. Accounts.
9,438,1	9,863,0	9,837,8	9,737,9

27. The principal features of this group may be summarised as follows: The most prominent difference between the two years embraced in this review is in the opium charges, which were 173,3 more in 1888-89 than in 1887-88. This is due to the produce received by the Opium Department in 1888-89 having been largely in excess of the corresponding deliveries in the previous year. The next difference is in *Forest* charges, which are higher in 1888-89 by 72,2, of which 66,4 occurred in Upper Burma, 53,4 having been paid in satisfaction of claims upon the former Government of the country. Similar increases occur under *Assignments* (17,2) owing to the introduction of new survey rates for alienated revenue especially in the Sind districts, and under *Land Revenue* (27,3) owing chiefly to various increases in the Punjab. As compared with the Budget, savings aggregating 170,1 have accrued under *Land Revenue* in charges of District Administration and of Survey and Settlement, under *Salt* owing to the Bombay Budget being too high, and under *Stamps* owing to smaller indents having been sent for them to England than was anticipated. On the other hand, some special payments caused the Grant for *Refunds* to be exceeded by 33,5, and the *Opium* charges were greater than expected by 43,2 from the causes mentioned above. There is also an excess of 21,4 in *Forest* expenditure comprising fluctuations on both sides of the account, the principal difference being in Upper Burma.

I.—Refunds and Drawbacks.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL
Land Revenue	Accounts	1887-88	4	3	1,7	5	4,4	4,5	4,2	13,2	13,2	42,4
	Budget	1888-89	5	5	6	7	4,0	2,6	4,5	9,5	13,0	35,9
	Revised		6	2	1,5	5	4,4	5,2	3,9	10,5	15,0	41,8
	Accounts		5	2	2,3	7	4,8	3,5	3,1	11 4	15,2	41,7
Salt	Accounts	1887-88	5	...	1,3	...	20,2	...	...	3,6	8,9	34,5
	Budget	1888-89	5	...	6	...	20,0	...	...	4	7,5	29,0
	Revised		8,4	...	2,1	...	25,0	...	...	1,6	6,1	43,2
	Accounts		9,6	...	2,6	...	22,6	...	...	2,8	7,7	45,3
Stamps	Accounts	1887-88	4	1,3	8	4	13,1	8,6	3,1	8,1	8,5	44,3
	Budget	1888-89	3	1,2	7	5	13,6	8,8	3,0	7,2	8,0	43,3
	Revised		3	1,3	9	4	14,6	8,5	3,8	7,7	8,0	45,5
	Accounts		4	1,5	1,0	4	12,2	8,5	4,0	7,9	7,6	43,5
Customs	Accounts	1887-88	...	...	13,2	..	12,7	...	...	1,7	4,4	32,0
	Budget	1888-89	...	...	10,1	...	10,1	...	...	1,2	5,7	27,1
	Revised		...	...	9,2	...	14,1	...	...	2,4	4,6	30,3
	Accounts		...	...	8,2	...	14,0	...	...	2,7	6,0	30,9
Assessed Taxes	Accounts	1887-88	1,1	5	...	1	4,2	3,0	2,5	2,1	6,4	19,9
	Budget	1888-89	...	5	...	1	3,7	4,6	3,5	1,6	6,5	20,5
	Revised		7	4	1	1	4,0	3,0	2,1	2,6	4,5	17,5
	Accounts		8	3	1	1	4,1	2,7	2,2	2,6	3,4	16,3
Other Revenue Refunds.	Accounts	1887-88	3	1	6,7	1,6	5,2	1,2	5	3,8	25,9	45,3
	Budget	1888-89	1	1	3,4	5	4,2	1,1	4	2 3	25,2	37,3
	Revised		1	1	2,2	4	12,9	1,3	7	2,8	24,8	45,3
	Accounts		...	1	2,6	2	16,9	1,2	6	2,8	21,5	45,9
Upper Burma	Accounts	1887 88	..	...	5,5	...	...	...	...	...	...	5,5
	Budget	1888-89	...	...	2,0	...	...	...	...	...	...	2,0
	Revised		...	...	5,1	...	...	...	...	...	...	5,1
	Accounts		...	...	5,0	...	...	...	...	...	...	5,0
TOTAL	Accounts	1887-88	2,7	2,2	29,2	2,6	59,8	17,3	10,3	32,5	67,3	223,9
	Budget	1888-89	1,4	2,3	17,4	1,8	55,6	17,1	11,4	22,2	65,9	195,1
	Revised		10,1	2,0	21,1	1,4	75,0	18,0	10,5	27,6	63,0	228,7
	Accounts		11,3	2,1	21,8	1,4	74,6	15,9	9,9	30,2	61,4	228,6

28. These refunds are not amenable to very accurate forecast. In *India* under Salt, large refunds became necessary owing to the tax having been levied at R2-8 a maund in cases where the old rate of R2 per maund should have been imposed. A refund was also granted to the Bikaneer State in respect of sums due to it. In *Burma* a number of unexpected claims had to be paid. *The Bengal* excess under Other Revenue Refunds is caused by a readjustment of Ferry Tolls and Road-cess Collections, which were wrongly treated as Provincial Revenue in 1887-88. The other fluctuations in this province do not call for special remark. The *Madras* budget was too low and the *Bombay* budget too high.

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

2.—Assignments and Compensations.

1887-88. Accounts.			1888-89. Budget.		Revised.		Accounts.	
		INDIA—						
		Salt and other compensations—						
96,1		Joudhpur State	96,1		96,1		96,1	
68,8		Jeypur State	68,8		68,8		68,8	
31,3		Gwalior	31,3		31,3		31,3	
15,1		Bhurtpur	15,1		15,1		15,1	
12,5		Ulwar	12,5		12,5		12,5	
8,0		Bhawalpur	8,0		8,0		8,0	
...		Dholepur	6,0		9,0		9,0	
20,9		Meywar	20,4		20,4		19,9	
6,2		Indore	6,2		6,2		6,2	
22,2		Jodhpur and Jeypur States under the Sambhar Lake Treaty	23,3		18,6		18,6	
23,4		Other compensations	23,1		23,3		23,3	
	304,5			310,8		309,3		308,8
		CENTRAL PROVINCES—						
	6,9	Compensations		6,2		6,2		6,9
		ASSAM—						
	4,0	Compensations		3,5		3,8		3,8
		BENGAL—						
2,0		Salt compensations payable under convention with the French Government in lieu of salt formerly supplied to them	2,0		2,0		2,0	
5,0		Bhooteas for the resumption of the Doars, Assam	5,0		5,0		5,0	
23,1		Other compensations, &c.	20,7		20,7		18,8	
	30,1			27,7		27,7		25,8
		N.-W. PROVINCES AND OUDH—						
	25,0	Compensations, &c.		24,8		24,0		24,4
		PUNJAB—						
	18,3	Compensations, &c.		17,9		17,9		17,6
		MADRAS—						
43,9		Salt compensation to French Government, &c.	44,4		44,4		44,4	
14,7		Compensation to Travancore and Cochin on account of Customs Revenue	14,8		14,7		14,7	
23,7		Compensations in lieu of resumed lands	25,9		26,0		26,5	
28,0		Allowances to Inamdars and other grantees	28,7		28,5		28,6	
1,9		Other compensations	2,0		2,5		2,4	
	112,2			115,8		116,1		116,6
		BOMBAY—						
116,4		Pensions in lieu of resumed lands	90,4		91,0		90,1	
743,3		Inamdars and other grantees	770,1		771,0		779,8	
40,0		Goa Subsidy	40,0		40,0		40,0	
16,3		Goa Salt Pan and Customs Tariff compensation	34,7		13,6		10,4	
52,0		Excise and other compensations	52,1		59,2		62,0	
	968,0			987,3		974,8		982,3
	1,469,0	TOTAL		1,494,0		1,479,8		1,486,2

29. As regards the *India* compensations, the payment to Dholepur includes arrears on account of 1887-88, while the amount drawn by Meywar is the net sum after deducting the advance payment made last year. The royalty payable to Joudhpur and Jeypur is variable, being regulated by the quantity of salt taken. In *Bengal* the amount of other compensations was high in 1887-88, as it embraced large arrears on account of former years. In 1888-89 the actuals were less than the Budget, as some sayer compensations were not drawn in that year. The saving in the *Punjab* has accrued from lapsed pensions. The *Madras* actuals of 1888-89 under compensation in lieu of resumed lands and other compensations include arrears on account of the preceding year, when the pensions were not fully drawn as explained in the last report. As regards *Bombay*, it is necessary to examine together the two heads, Pensions in lieu of resumed lands and Inamdars and other grantees, owing to the classification of alienated revenue having been revised. The totals of the two heads are 859,7 for actuals of 1887-88 and 860,5, 862,0 and 869,9 for Budget, revised and actuals of

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

2.—Assignments and Compensations—*continued.*

1888-89. These totals are made up partly of cash allowances and partly of transfer adjustments on account of alienated revenue. The details shew that the cash allowances in 1887-88 amounted to 117,8 against 111,3 in 1888-89. The excess was due largely to arrears, as these allowances are never drawn regularly. On the other hand, the alienated revenue in 1887-88 amounted to 741,9 and in 1888-89 to 758,6, the difference in this case being attributable to the introduction of new survey rates especially in the Sind districts. The Budget for cash allowances was accurate, the discrepancy between it and the actuals being traceable to a saving of 2,4 in connection with District and Village Officers, but it failed with respect to alienated revenue, a sufficient margin not having been left for increases arising out of the new rates mentioned above. The Goa Salt compensations aggregated 5,9 more in 1887-88 than in 1888-89. The Budget provided 17,0 on account of them, and 177 on account of the customs tariff compensations, but the latter remained wholly undrawn, and of the former, only 10,4 was claimed. The head "Excise and other compensations" includes in 1888-89 8,6 on account of new excise compensations, and 3,3 on account of arrears due to Nawab Bhismilla Khanji of Radhanpur, only a part of which was provided in the estimates.

3.—Land Revenue.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Charges of District Administration.	Accounts 1887-88	28,3	109,7	75,0	51,7	283,7	665,8	177,5	347,6	289,3	2,028,6
	Budget } 1888-89	26,2	111,0	80,3	54,3	289,8	673,9	170,8	383,6	295,8	2,099,7
	Revised } 1888-89	26,8	108,8	76,4	54,3	284,4	668,2	180,1	351,8	284,9	2,035,7
	Accounts } 1888-89	26,1	101,8	75,7	55,1	283,3	661,9	180,9	352,3	283,4	2,020,5
Survey and Settlement.	Accounts 1887-88	11,8	38,7	28,1	15,1	14,5	80,3	47,1	109,5	88,4	433,5
	Budget } 1888-89	14,5	63,8	29,1	16,7	29,6	98,4	74,5	101,0	98,1	525,7
	Revised } 1888-89	13,1	41,5	23,0	14,6	26,7	63,0	59,8	101,1	98,7	441,5
	Accounts } 1888-89	13,1	42,2	22,5	14,3	26,9	66,2	58,6	101,3	97,7	442,8
Land Records and Agriculture.	Accounts 1887-88	...	3,8	9,6	1,8	8,9	7,6	3,4	5,1	7,5	47,7
	Budget } 1888-89	...	4,5	12,6	1,8	6,6	8,1	3,8	5,2	7,2	49,8
	Revised } 1888-89	...	4,1	11,1	1,8	6,6	8,3	3,6	5,2	7,2	47,9
	Accounts } 1888-89	...	3,8	12,2	1,8	6,7	8,4	3,8	5,2	6,8	48,7
Management of Government Estates.	Accounts 1887-88	...	1	...	1	33,5	19,7	1,5	...	...	54,9
	Budget } 1888-89	...	1	...	...	33,0	25,2	1,8	...	...	60,1
	Revised } 1888-89	...	1	...	1	33,0	19,6	1,5	...	...	54,3
	Accounts } 1888-89	...	...	...	1	34,4	17,4	1,5	...	...	53,4
Commission on Collections.	Accounts 1887-88	...	...	76,9	24,8	...	5	...	9	9	104,0
	Budget } 1888-89	...	...	77,0	26,0	...	7	...	3,0	...	106,7
	Revised } 1888-89	...	...	72,4	24,0	...	6	...	1,6	1	98,7
	Accounts } 1888-89	6	...	67,5	23,3	...	5	...	2,0	1	94,0
Allowances to District and Village Officers.	Accounts 1887-88	...	...	...	...	..	9,8	110,2	321,8	272,5	714,3
	Budget } 1888-89	...	...	...	...	...	10,5	113,5	320,8	263,4	708,2
	Revised } 1888-89	...	...	...	...	...	10,2	116,1	326,0	281,1	733,4
	Accounts } 1888-89	...	...	...	...	...	9,9	117,8	322,9	280,8	731,4
Upper Burma Charges.	Accounts 1887-88	...	...	87,1	...	...	...	...	...	...	87,1
	Budget } 1888-89	...	...	112,0	...	...	...	...	...	...	112,0
	Revised } 1888-89	...	...	108,0	...	...	...	...	...	...	108,0
	Accounts } 1888-89	...	...	103,6	...	...	...	...	...	...	103,6
Other Charges	Accounts 1887-88	13,5	...	...	...	...	1,5	...	1,4	...	16,4
	Budget } 1888-89	16,4	...	...	...	...	2,7	...	1,5	...	20,6
	Revised } 1888-89	16,6	...	...	...	...	1	...	1,7	...	18,4
	Accounts } 1888-89	16,2	...	...	...	...	8	...	1,7	...	18,7
TOTAL	Accounts 1887-88	53,6	152,3	276,7	93,5	340,6	785,2	339,7	786,3	658,6	3,486,5
	Budget } 1888-89	57,1	179,4	311,0	98,8	359,0	819,5	373,4	820,1	664,5	3,682,8
	Revised } 1888-89	56,5	154,5	290,9	94,8	350,7	770,0	361,1	787,4	672,0	3,537,9
	Accounts } 1888-89	56,0	147,8	281,5	94,6	351,3	765,1	362,6	785,4	668,8	3,513,1

		Sterling.	Exchange.	Total.			
England	Accounts 1887-88	1	1	2	Total, including England.	Accounts 1887-88	3,486,7
	Budget } 1888-89	9	4	1,3		Budget } 1888-89	3,684,1
	Revised } 1888-89	7	3	1,0		Revised } 1888-89	3 538,9
	Accounts } 1888-89	6	3	9		Accounts } 1888-89	3,514,0

30 The *Charges for District Administration* were small in the Central Provinces owing mainly to a portion of the Patwari expenditure remaining undrawn at the close of the year, and in a minor degree to absences on leave. The Burma budget provided for the revised cost of the Commission, with effect from

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

3.—Land Revenue—*continued.*

the beginning of the official year, but the scheme was not introduced till December 1888. The Bengal budget was too high. In the North-Western Provinces and Oudh this head now includes the charges of village accountants (putwaris) attached to the Tarai and Bhabar Government estates, formerly entered under *Management of Government estates.* The savings occur chiefly in "Subdivisional offices" and "Kanungo establishments." In the Punjab, the Kanungo establishment since 1887-88 is being gradually brought up to the sanctioned scale, and a general increase has arisen in other items. In the Madras budget a sum of 34,2 was entered for revision of Revenue establishments and re-grading of tehsildars, but these changes were not carried out. Of the difference between budget and actuals in Bombay, about 2,2 comprises charges connected with the Khoti Settlement officer, which, though estimated under this head, have been taken in the actuals under Survey and Settlement. Of the balance, about 3.3 is due to the suspension of the Commissioner, Central Division, and various leave vacancies, and the remainder to savings in travelling allowances and in petty construction and repair.

31. The expenses of *Survey and Settlement* are composed partly of professional survey charges and partly of district settlement charges as noted below. The professional survey charges represent the amount payable by the Provincial Governments on account of work done for them by the Survey Department. In the present instance, the work performed was less than had been contemplated in the budget, the principal differences being in the Central Provinces, Burma, and in the North-Western Provinces and Oudh. In Madras various reductions have been effected since last year. The excess over 1887-88 in Bombay occurs almost entirely in laying out boundary marks in Sind. As compared with the budget, the actuals of 1888-89 shew a large saving in salaries and smaller savings in supplies and contingencies. As regards district settlement charges, the saving in the Central Provinces accrued from the permanent establishment not being fully entertained, and from economies in field establishments and contingencies, in the North-Western Provinces and Oudh from the closing of settlement operations in some districts, and in the Punjab from certain settlements having been commenced later than originally arranged. The Bengal budget was too high. The Bombay payments were small in 1887-88 owing to the absence on furlough of the Survey and Settlement Commissioner. The excess over budget in 1888-89 is caused mainly by the transfer to this head of the Khoti Settlement Officer, as noted above.

		India.	Central Provinces	Burma.	Assam.	Bengal.	N.-W. Province.	Punjab.	Madras.	Bombay.	TOTAL.
Professional Survey charges.	Accounts . 1887-88 .	10,5	13,1	22,7	11,1	5,9	34,7	5,1	79,6	84,0	266,7
	Budget . 1888-89	10,7	18,0	23,9	12,8	17,2	31,8	4,2	70,0	92,6	281,2
	Revised . 1888-89	10,5	10,6	18,4	11,3	18,3	13,3	4,1	70,0	91,2	252,7
	Accounts . 1888-89	10,7	10,9	18,3	11,2	18,0	20,2	3.5	69,7	89,9	252,4
District Settlement charges.	Accounts . 1887-88 .	1,3	25,6	5,4	4,0	8,6	45,6	42,0	29,9	4,4	166,8
	Budget . 1888-89 .	3,8	45,8	5,2	3,9	12,4	66,6	70,3	31,0	5,5	244,5
	Revised . 1888-89 .	2,6	30,9	4,6	3,3	8,4	44,7	55,7	31,1	7,5	188,8
	Accounts . 1888-89 .	2,4	31,3	4,2	3,1	8,9	46,0	55.1	31,6	7,8	190,4

32. The increased charge in Burma for *Land Records and Agriculture* is due to payments having been made in 1888-89 for the whole year, whereas in 1887-88 they were for a few months only. On the other hand, the large expenditure in Bengal during 1887-88 included special items as noticed in last year's report. The head *Management of Government Estates* has diminished in the North-Western Provinces and Oudh in consequence of the transfer to charges of district administration mentioned above. Apart from this transfer, the accounts shew general savings under contingencies. The 6 shewn under India as *Commission on collections* represents payments connected with the Pachotra Fund in Ajmere now treated as a Service charge. The saving in Burma arose out of the postponement of revenue mentioned in para. 13, and in Assam the budget was too high. The Punjab budget for *Allowances to District and Village Officers* was insufficient, and during the year additional Patwari schools were created in consequence of new settlements having been commenced. In Bombay the excess is caused by the transfer to this head of charges of the village cess fund from "20—Police." As regards *Upper Burma charges*, the excess over 1887-88 is due to extension of the regular administration as the country becomes more settled, to larger commission on revenue collections, which have increased, and to the continued operations of the Settlement Survey at Mandalay. The budget was not reached, as the scheme for regular administration of the country was not introduced till late in the year, and various savings were effected in connection with the Mandalay survey and other expenditure. The head *Other Charges* in India includes the cost of revenue collections in stations on the North-West Frontier, and the rise in 1888-89, as compared with the previous year, is almost wholly in collecting the Quetta Assigned Revenue. The charge in the North-Western Provinces and Oudh includes the purchase of estates under the Jhansi Encumbered Estates Act. These payments were 1,8 less than the estimate and there was a further saving of 6 from stoppage of compensation to junior civilians in those Provinces. The Madras payments refer to the Inam Commission.

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

4.—Opium.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
	BENGAL—			
50,4	Behar Agency Establishment and Contingencies	53,9	54,2	54,3
1,081,7	" Cultivation and Manufacturing charges	1,219,5	1,224,7	1,190,3
75,7	Benares Agency Establishment and Contingencies	85,6	73,5	72,4
1,208,9	" Cultivation and Manufacturing charges	1,187,3	1,287,9	1,272,8
2,8	Other charges	3,7	3,1	3,0
1,3	India	1,3	1,3	1,4
2,5	Bombay	2,5	2,6	2,6
2,423,3	TOTAL	2,553,8	2,647,3	2,596,8
9	England	6	8	7
4	Exchange	3	4	4
2,424,6	TOTAL	2,554,7	2,648,5	2,597,9

33. The charges on account of establishment and contingencies of the Behar and Benares Agencies aggregate 126,1, for the accounts of 1887-88 and 139,5, 127,7 and 126,7 for the budget, revised and accounts of 1888-89 respectively. The budget was rather high, but otherwise the fluctuations do not call for special notice.

34. The *Cultivation and Manufacturing charges* in the Behar and Benares Agencies may be divided under four heads, namely, (1) Advances to cultivators; (2) Final payments to cultivators on delivery of the crude drug; (3) Manufacturing charges, and (4) Miscellaneous. The amount under each head is given in the following statement. The advances in 1888-89 were less by 114,2 than those of the previous year, the area under cultivation having been reduced. On the other hand, the payments in 1888-89 on settlement of accounts with cultivators in respect of the previous year's crop amounted to 284,7 more than the corresponding sums in the accounts of 1887-88. The payments on this account in 1887-88 referred to the produce of 1886-87 which was comparatively poor. The manufacturing charges in 1888-89 exceeded those of the previous year by 5,9, which is doubtless due to the larger quantity of the drug to be dealt with. The miscellaneous charges comprise payments for leaves, trash and timber, transit and weighment charges and freight, and the difference in the expenditure of the two years is spread over numerous items. The actuals fell short of the Behar Budget owing to unseasonable weather, while in Benares, the estimate was too low.

	Advances to Cultivators.	Final payments on delivery of the crude drug.	Manufacturing Charges.	Miscellaneous.	TOTAL.
1887-88.					
Behar	361,0	648,1	6,4	66,2	1,081,7
Benares	233,2	917,7	17,2	40,8	1,208,9
TOTAL	594,2	1,565,8	23,6	107,0	2,290,6
1888-89.					
Behar	298,1	828,0	10,6	53,6	1,190,3
Benares	181,9	1,022,5	18,9	49,5	1,272,8
TOTAL	480,0	1,850,5	29,5	103,1	2,463,1

5.—Salt.

		India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Establishment and contingencies.	Accounts 1887-88	85,8	2	1,2	118,4	105,7	311,3
	Budget 1888-89	88,9	3	1,2	134,5	110,1	335,0
	Revised 1888-89	87,5	3	2,2	130,0	102,6	322,6
	Accounts 1888-89	83,2	2	2,1	134,1	102,9	322,5
Manufacture and Excavation.	Accounts 1887-88	32,4	...	...	...	...	32,4
	Budget 1888-89	48,9	...	...	...	...	48,9
	Revised 1888-89	40,0	...	...	...	...	40,0
	Accounts 1888-89	38,1	...	...	...	...	38,1

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

5.—Salt—*continued.*

		India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Purchase and Freight.	Accounts 1887-88	...	...	...	14,4	52,5	66,9
	Budget } 1888-89	...	...	...	17,0	49,9	66,9
	Revised } 1888-89	...	...	...	20,0	39,2	59,2
	Accounts } 1888-89	...	...	...	15,1	36,9	52,0
Total India	Accounts 1887-88	118,2	2	1,2	132,8	158,2	410,6
	Budget } 1888-89	137,8	3	1,2	151,5	160,0	450,8
	Revised } 1888-89	127,5	3	2,2	150,0	141,8	421,8
	Accounts } 1888-89	121,3	2	2,1	149,2	139,8	412,6

		Sterling	Exchange.	Total.			
England	Accounts 1887-88	1	...	1	Grand Total, including England.	Accounts 1887-88	410,7
	Budget } 1888-89	1	...	1		Budget } 1888-89	450,9
	Revised } 1888-89	3	1	4		Revised } 1888-89	422,2
	Accounts } 1888-89	3	1	4		Accounts } 1888-89	413,0

35. As stated in last year's report, reductions have been carried out in India under *Establishment and Contingencies*, which explains the savings apparent in the above figures. Of the increase in Madras, as compared with 1887-88, about 1,7 is due to additions to the number of Assistant Inspectors, 3,5 to the entertainment of preventive establishment in Orissa, the establishment of new factories in Madras and the extension of the tree-tapping system, 2,0 to temporary establishments and 6,0 to construction of new factories. The remainder of the increase is in contingencies. The Bombay Budget was too high, in addition to which various economies were effected during the year. As regards *Manufacture and Excavation*, the season was unfavourable for operations at the Sambhur Lake and at Pachbadra, while stocks being large at the Mayo mines, the manufacture there was kept down. The Madras estimate for *Purchase and Freight* was rather high, and the Bombay budget was very much so, in consideration of the fact that the stock was fully replenished by the exceptional purchases in 1886-87 and 1887-88.

6.—Stamps.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Superintendence, Establishment and Contingencies.	Accounts 1887-88	...	...	..	3	7,3	1,2	1,3	2,0	5,2	17,3
	Budget } 1888-89	...	...	...	3	7,5	1,2	1,3	1,8	5,0	17,1
	Revised } 1888-89	...	...	...	3	7,5	1,2	1,3	1,9	4,9	17,1
	Accounts } 1888-89	...	...	...	3	7,1	1,1	1,3	1,9	4,9	16,6
Charges on sale of Stamps, including discount. — Court-fee Stamps.	Accounts 1887-88	4	...	7	9	14,3	1	3,5	3,8	3,5	27,2
	Budget } 1888-89	4	...	8	8	14,1	1	3,6	3,8	3,5	27,1
	Revised } 1888-89	4	...	8	8	12,1	1	3,8	3,9	3,4	25,3
	Accounts } 1888-89	4	..	8	9	11,6	2	3,8	3,9	3,4	25,0
Charges on sale of Stamps, including discount. — Other Stamps.	Accounts 1887-88	1,1	1,6	1,1	6	8,4	6,1	6,2	9,6	6,8	41,5
	Budget } 1888-89	1,0	1,6	1,1	6	7,8	5,5	5,6	9,2	6,5	38,9
	Revised } 1888-89	1,1	1,7	1,3	6	7,8	5,4	6,3	10,3	6,9	41,4
	Accounts } 1888-89	1,1	1,8	1,3	6	8,9	5,9	6,3	10,1	6,9	42,9
Stamps supplied from Central Stores.	Accounts 1887-88	—45,0	2,4	9	1,4	18,6	10,0	6,5	...	5,2	...
	Budget } 1888-89	—47,6	2,9	7	1,6	19,1	10,2	6,8	...	6,3	...
	Revised } 1888-89	—51,5	2,4	(a)1,4	1,8	20,0	11,3	8,1	...	6,5	...
	Accounts } 1888-89	—49,7	2,9	1,2	1,4	21,8	10,5	6,3	...	5,6	...
Upper Burma charges.	Accounts 1887-88	...	...	3	...	..	...	...	...	...	3
	Budget } 1888-89	...	...	4	...	...	...	...	...	...	4
	Revised } 1888-89	...	...	5	...	...	...	...	...	...	5
	Accounts } 1888-89	...	...	4	...	...	...	...	...	...	4
TOTAL	Accounts 1887-88	—43,5	4,0	3,0	3,2	48,6	17,4	17,5	15,4	20,7	86,3
	Budget } 1888-89	—46,2	4,5	3,0	3,3	48,5	17,0	17,3	14,8	21,3	83,5
	Revised } 1888-89	—50,0	4,1	4,0	3,5	47,4	18,0	19,5	16,1	21,7	84,3
	Accounts } 1888-89	—48,2	4,7	3,7	3,2	49,4	17,7	17,7	15,9	20,8	84,9

		Sterling.	Exchange.	Total.			
England	Accounts 1887-88	54,3	22,8	77,1	Total including England.	Accounts 1887-88	163,4
	Budget } 1888-89	64,4	27,1	91,5		Budget } 1888-89	175,0
	Revised } 1888-89	48,0	22,3	70,3		Revised } 1888-89	154,6
	Accounts } 1888-89	47,3	22,0	69,3		Accounts } 1888-89	154,2

(a) Includes 2 on account of Upper Burma.

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

6.—Stamps—*continued.*

36. The actuals have followed the Budget closely except in *Bengal* and *Madras*, where the charges on account of Court-fee and other stamps have fluctuated with the sale-proceeds of stamps. The charge in *Bengal* for stamps supplied from central stores was larger than anticipated in the Budget, partly in consequence of larger indents, but partly also because the price has been raised in order to cover loss by exchange. This excess in Bengal explains the corresponding difference between the budget and actuals in *India* against the same head.

37. In *England* the estimate was prepared in the absence of sufficient information from India and proved too high.

7.—Excise.

1887-88 Accounts.	CHARGES OF COLLECTION—	Budget.	1888-89. Revised.	Accounts.
1,1	India	1,4	1,9	1,8
7,1	Central Provinces	7,2	7,8	7,2
2,1	Burma	3,2	2,2	2,2
5	Assam	5	5	5
42,7	Bengal	44,5	44,8	43,4
11,3	N.-W. Provinces and Oudh	11,9	11,4	11,5
5,6	Punjab	5,7	5,8	5,5
26,9	Madras	23,5	30,0	32,9
29,8	Bombay	29,7	33,2	32,8
127,1	TOTAL	127,6	137,6	137,8
...	England	1	2	1
...	Exchange	...	1	...
127,1	TOTAL	127,7	137,9	137,9

38. The first prominent difference is in *Burma*, where the Budget for Upper Burma proved too high. The saving in *Bengal* was in travelling allowances and supplies and services. The *Madras* budget was too low, the combined charges on account of salt and excise having been inaccurately divided between these two heads. Apart from this mistake, there was an actual increase of expenditure, as no offer could be obtained for the Mangalore Taluk farm owing to the belief that the increase in the tapping fees would lead to a strike among the toddy drawers, and the Government was therefore obliged to arrange for the purchase of unexcised liquor. The *Bombay* excess is attributed to the entertainment of additional distillery establishments at Kaira, Panch Mahals, Kolaba and Khandesh, and to the charges for supplies and services having been greater than was anticipated.

8.—Provincial Rates.

1887-88. Accounts.	ESTABLISHMENT AND OTHER CHARGES—	Budget.	1888-89. Revised.	Accounts.
4,2	Burma	4,6	4,3	3,3
4	Assam	4	4	3
35,2	Bengal	29,6	33,5	32,3
7	N.-W. Provinces and Oudh	7	7	7
16,8	Punjab	17,0	18,1	18,1
4,8	Bombay	5,3	5,0	4,7
62,1	TOTAL	57,6	62,0	59,4

39. The apparent saving in *Burma* in 1888-89 is mainly due to postponement of the revenue collections in the Akyab District, whereby the commission payable thereon was not drawn during the year. The *Bengal* budget was framed before the additional establishments required in that Province were sanctioned, and although provision for the extra charge was made in the revised estimate, it was not fully spent.

9.—Customs.

			Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of Rangoon, Calcutta, Madras, Bombay.	Accounts	1887-88	10,2	49,0	6,0	31,4	96,6
	Budget	1888-89	10,3	49,8	6,0	33,0	99,1
	Revised	1888-89	10,1	49,0	6,0	31,7	96,8
	Accounts	1888-89	10,0	48,4	6,1	31,7	96,2

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

9.—Customs—*continued.*

		Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at other Ports.	Accounts . 1887-88	6,8	4,1	10,1	17,3	38,3
	Budget . 1888-89	7,0	4,1	10,3	18,0	39,4
	Revised . 1888-89	6,6	4,0	10,3	17,0	37,9
	Accounts . 1888-89	6,6	4,0	10,2	16,7	37,5
TOTAL	Accounts . 1887-88	17,0	53,1	16,1	48,7	134,9
	Budget . 1888-89	17,3	53,9	16,3	51,0	138,5
	Revised . 1888-89	16,7	53,0	16,3	48,7	134,7
	Accounts . 1888-89	16,6	52,4	16,3	48,4	133,7

		Sterling	Exchange.	Total		
England	Accounts . 1887-88	...	...	...	Grand Total, including England. Accounts 1887-88 .	134,9
	Budget . 1888-89	...	...	...	Budget . 1888-89 .	138,5
	Revised . 1888-89	1	...	1	Revised . 1888-89 .	134,8
	Accounts . 1888-89	1	1	2	Accounts 1888-89 .	133,9

40 There has been some reduction of establishments in *Burma*, and in *Bombay* the scale of travelling and tentage allowances has been diminished. In other respects the fluctuations are normal.

10.—Assessed Taxes.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
1	India	...	...	...
1	Central Provinces	1	1	...
...	Burma	1,4	1,8	1,5
2	Assam	2	1	1
15,1	Bengal	14,4	15,7	15,0
1,8	N.-W. Provinces and Oudh	2,0	1,8	1,8
1,4	Punjab	1,7	2,0	1,8
3,4	Madras	2,0	1,7	1,6
6,6	Bombay	5,5	5,2	5,3
28,7	TOTAL .	27,3	28,4	27,1

41. There were no charges on this account in *Burma* during 1887-88, as the Income Tax Act was only extended to Lower Burma from 1888-89. In *Bengal*, additional charges were sanctioned after the Budget had been framed. In *Madras* and *Bombay*, the expenditure has been reduced since 1887-88.

11.—Forest Expenditure.

		India	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
General Direction .	Accounts . 1887-88.	5,2	..	...	...	...	...	...	...	...	5,2
	Budget . 1888-89	5,8	...	...	...	...	...	...	...	.	5,8
	Revised . 1888-89	5,2	...	...	...	...	...	...	...	...	5,2
	Accounts . 1888-89	5,0	...	...	...	...	...	...	...	...	5,0
Conservancy and Works:—		6,4	6,3	59,5	4	4,4	28,7	25,3	16,3	82,6	229,9
Timber and other Produce removed from the Forests by Government agency	Accounts . 1887-88.	4,6	21,5	50,4	...	4,3	23,4	21,3	20,7	73,4	219,6
	Budget . 1888-89.	8,7	7,1	66,7	1	3,5	26,1	18,1	17,3	55,2	202 8
	Revised . 1888-89.	6,7	7,6	69,4	1	4,1	26,8	20,0	17,5	55,5	207,7
	Accounts . 1888-89.										
Timber and other Produce removed from the Forests by Consumers or Purchasers.	Accounts . 1887-88.	1	15,3	9	8	4,2	3,8	2	6,9	3,1	35,3
	Budget . 1888-89.	1	8,3	1,0	9	4,1	4,4	3	8,4	3,1	30,6
	Revised . 1888-89.	1	9,3	9	1,0	3,6	4,4	3	7,0	3,3	29,9
	Accounts . 1888-89.	1	9,1	7	1,0	3,7	4,0	2	7,5	3,1	29,4
Other Charges .	Accounts . 1887-88	5,8	8,8	15,8	6,6	8,7	20,8	11,9	33,0	22,0	133,4
	Budget . 1888-89.	4,4	8,5	18,8	7,8	122	25,6	14,9	41,1	28,3	161,6
	Revised . 1888-89.	4,6	18 1	27,3	6,9	11,2	26,0	14,0	41,9	28,0	178,0
	Accounts . 1888-89.	4,4	14,2	24,3	6,1	8,8	23,4	10,3	41,2	26,6	159,3
Establishment	Accounts . 1887-88.	11,6	24,8	27,1	14,1	21,7	29,6	30,2	56,5	85,8	301,4
	Budget . 1888-89.	12,4	37,4	29,8	14,3	23,2	29,2	31,7	60,5	85,5	324,0
	Revised . 1888-89.	10,8	37,6	28,9	13,8	20,6	30,5	29,5	56,3	84,9	312,9
	Accounts . 1888-89.	11,3	35,9	28,4	13,7	21,0	30,1	28,9	55,4	83,9	308,6

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

II.—Forest Expenditure—*continued.*

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Upper Burma	Accounts . 1887-88.	...	...	12,1	...	...	...	...	...	...	12,1
	Budget . 1888-89.	...	...	26,0	...	...	...	...	...	...	26,0
	Revised . 1888-89.	...	...	78,0	...	...	...	...	...	...	78,0
	Accounts . 1888-89.	...	...	78,5	...	...	...	...	...	...	78,5
TOTAL	Accounts 1887-88	29,1	55,2	115,4	21,9	39,0	82,9	67,6	112,7	193,5	717,3
	Budget . 1888-89.	27,3	75 7	120,0	23,0	43,8	82,6	68,2	130,7	190,3	767,6
	Revised . 1888-89.	29,4	72,1	201,8	21,8	38,9	87,0	61,9	122,5	171,4	806,8
	Accounts . 1888-89.	27,5	66,8	201,3	20,9	37,6	84,3	59,4	121,6	169,1	788,5

		Sterling	Exchange.	TOTAL.		
England	Accounts . 1887-88.	1,8	7	2,5		
	Budget . 1888-89.	2,1	9	3,0		
	Revised . 1888-89.	2,4	1,1	3,5		
	Accounts . 1888-89.	2,4	1,1	3,5		
					Total, including England. Accounts . 1887-88.	719,8
					Budget . 1888-89.	770,6
					Revised . 1888-89.	810,3
					Accounts . 1888-89.	792,0

42. The *India* charges for conservancy and works exceeded the budget in Coorg and the Andamans where the operations had to be expanded. This increase of expenditure was counterbalanced by increased revenue as noted in paragraph 24. In the *Central Provinces* expenditure amounting to 6,2, now treated as establishment, was in 1887-88 regarded as appertaining to timber removed by purchasers. Apart from this change of classification, the accounts of 1888-89 disclose a large addition to the permanent establishment, together with new charges aggregating 4,0 on account of Forest surveys. The cost of these surveys was not entered in the budget, but on the other hand savings were effected in the estimate of the head "Timber removed by Government agency." The grant for establishments also was not fully expended, as qualified persons could not be found for the better paid appointments. As stated in paragraph 24, forest operations in *Burma* were carried out on a larger scale than was possible in 1887-88, or contemplated in the budget, the enhanced expenditure being covered by improved revenue. The excess expenditure in Lower Burma occurred in commission to contractors, in forming and clearing plantations, in forest surveys and drift collections. The *Upper Burma* figures include 53,4 paid to the Bombay-Burma Trading Corporation, Limited, in respect of their claims upon the former Government and of expenses incurred since the annexation. About 2,8 was paid for elephants and other live-stock and buildings, but 2,4 was saved under Demarcation, improvements and extensions. In *Assam* the actuals fell below the budget, as much of the demarcation work was paid for in kind by free grants of forest produce. The working plans were also curtailed in consequence of difficulty in obtaining local labour. In *Bengal* savings were effected under the head "Other charges" by diminishing road-work in Singbhoom when it was found that timber would not be required to the extent anticipated, and by giving up the project of leasing forests in Chota Nagpur. The charge for establishment was small, chiefly on account of absences on leave. The *North-Western Provinces and Oudh* budget for "Timber removed by Government agency" was insufficient. Under "Other charges," various economies were carried out in the matter of road-making, erection of rest-houses, surveys, demarcation, plantations and fire protection. The grant for establishments, was exceeded mainly by the appointment of an additional Assistant Conservator. The *Punjab* saving under "Timber removed by Government agency" is connected with the cessation of boxwood operations and the curtailment of work in timber and fuel. The difference under "Other charges" is due to the irrigation channels at Changa Manga not having been constructed, and under "Establishment" to absences on leave and deputation. The *Madras* budget was too high, and was accordingly reduced in the revised. The large expenditure in 1888-89, as compared with 1887-88, is caused (1) by extensions in South Canara, from which additional revenue is expected, (2) by the purchase of tramway plant for North Arcot, Nellore and South Coimbatore, and (3) by the new charge for forest surveys Nearly all the saving in *Bombay* is in conservancy and works, and arose out of the Railway authorities having cancelled their indent for fuel as stated in paragraph 24. The budget apparently did not make sufficient allowance for deductions on account of clothing.

43. As regards the expenditure in *England*, the cost of the continental tour of the Forest students was larger than the estimate.

Section A—DIRECT DEMANDS ON THE REVENUE—*concluded.*

12.—Registration.

			India	Central Provinces	Burma	Assam.	Bengal.	N.-W. P. and Oudh	Punjab	Madras	Bombay.	TOTAL.
Superintendence	Accounts	1887-88	...	1,2	...	2	6,6	1,4	2,0	3,5	4,3	19,2
	Budget	1888-89	...	1,4	..	2	6,1	1,6	1,9	3,5	4,0	18,7
	Revised	1888-89	...	1,5	..	2	6,2	1,7	2,2	3,5	3,8	19,1
	Accounts	1888-89	..	1,5	...	2	6,0	1,5	2,0	3,6	3,6	18,4
District Charges	Accounts	1887-88	7	3,0	1,4	2,0	51,2	17,9	9,0	58,6	24,2	168,0
	Budget	1888-89	6	2,9	1,6	2,2	50,9	17,4	8,6	61,2	23,3	168,7
	Revised	1888-89	6	2,0	1,5	2,0	52,3	17,5	,3	61,7	24,7	172,5
	Accounts	1888-89	6	2,8	1,5	2,0	54,0	18,0	9,3	61,9	25,1	175,2
Upper Burma	Accounts	1887-88		.	1	...	...	...	...	...	...	1
	Budget	1888-89	...	...	1	..	..	..	...	...	...	1
	Revised	1888-89	...	..	1	.	...	..	...	...	..	1
	Accounts	1888-89	...	...	1	...	...	...	.	...	...	1
TOTAL	Accounts	1887-88	7	4,2	1,5	2,2	57,8	19,3	11,0	62,1	28,5	187,3
	Budget	1888-89	6	4,3	1,7	2,4	57,0	19,0	10,5	64,7	27,3	187,5
	Revised	1888-89	6	4,4	1,6	2,2	58,5	19,2	11,5	65,2	28,5	191,7
	Accounts	1888-89	6	4,3	1,6	2,2	60,0	19,5	11,3	65,5	28,7	193,7

44 The saving in Bombay under *superintendence* has been obtained by abolishing the office of Branch Inspector General in Sind, and by reducing the scale of travelling allowance. The rise in *District charges* in Bengal and Bombay represents increased commission paid on increased collections, while, in Madras, it consists largely of arrear charges.

Section B.—INTEREST.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
746,6	RECEIPTS . . .	656,3	838,8	841,8

45. The interest realised during 1888-89 exceeds the accounts of the previous year and the budget by 95,2 and 185,5 respectively, principally by the investment of large surplus balances in England, where the interest obtainable was also unusually high.

XII.—Interest.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
On Loans to Native States.	Accounts	1887-88	1,4	...	...	...	...	...	...	2,3	...	3,7
	Budget	1888-89	1,3	...	...	...	...	...	...	8	...	2,1
	Revised	1888-89	1,5	...	...	...	..	...	...	8	...	2,3
	Accounts	1888-89	1,7	...	...	...	...	..	...	8	...	2,5
To Presidency Corporations.	Accounts	1887-88	...	...	...	...	96,7	...	...	13,2	172,3	282,2
	Budget	1888-89	...	...	...	...	91,2	...	...	16,2	182,6	290,0
	Revised	1888-89	...	...	...	...	91,9	...	...	15,8	186,7	294,4
	Accounts	1888-89	...	...	...	...	92,0	...	...	15,7	182,6	290,3
To Municipal and other Public Corporations.	Accounts	1887-88	6	4	2,4	1	1	7	10,0	9	6,6	21,8
	Budget	1888-89	6	2	2,4	1	1	6	10,4	9	12 7	28,0
	Revised	1888-89	6	2	2,5	1	1	6	10,5	9	8,1	23,6
	Accounts	1888-89	2,3	2	2,6	1	1	6	11,2	9	8,1	26,1
To Landholders and other Notabilities.	Accounts	1887-88	7	4	...	...	...	1.5	1,9	3,0	2,4	9,9
	Budget	1888-89	1,2	4	...	...	...	1,1	2,4	1,6	7,1	13,8
	Revised	1888-89	3,8	4	...	...	...	1,2	1,8	1,6	2,2	11.0
	Accounts	1888-89	3,6	4	...	...	...	1,1	1,9	1,7	2,2	10,9
On Advances to cultivators and advances under Special Laws.	Accounts	1887-88	2	3	...	...	2,4	8,6	6,2	4	8,9	27,0
	Budget	1888-89	1	4	...	...	1,9	8,0	6,9	6	...	17,9
	Revised	1888-89	1	4	1	...	4,7	7,7	6,9	6	5,4	25,9
	Accounts	1888-89	2	5	1	...	2,3	7,6	7,1	7	5,3	23,8
On Currency Investment.	Accounts	1887-88	250,1	...	...	...	...	...	...	...	...	250,1
	Budget	1888-89	250,3	...	...	...	...	...	...	...	...	250,3
	Revised	1888-89	245.7	...	...	...	...	...	...	...	...	245.7
	Accounts	1888-89	245,8	...	...	...	...	...	...	...	...	245,8
On Securities of Provincial Funds.	Accounts	1887-88	...	4	...	1	1,4	3,4	7	8,1	6,3	20,4
	Budget	1888-89	...	4	...	1	1,4	3,2	8	9,0	6,1	21,0
	Revised	1888-89	...	4	.	1	1,4	2,9	9	9,2	6,2	21,1
	Accounts	1888-89	...	4	...	...	1,3	2,5	8	9,5	6,3	20,8
On Arrears of Revenue.	Accounts	1887-88	2	...	...	3	10,4	...	...	3,5	3	14,7
	Budget	1888-89	1	...	...	2	9,8	...	...	2,3	3	12,7
	Revised	1888-89	2	...	...	2	10,7	...	...	2,8	3	14,2
	Accounts	1888-89	2	...	...	...	11,3	...	...	2,9	2	14,6
On Overdrawn Capital of Guaranteed Railways.	Accounts	1887-88	21,9	...	...	...	...	...	...	...	...	21,9
	Budget	1888-89	5,0	...	...	...	...	...	...	...	...	5,0
	Revised	1888-89	3,8	...	...	...	...	...	...	...	...	3,8
	Accounts	1888-89	3,1	...	...	...	...	...	...	...	3	3,4
Other Items . .	Accounts	1887-88	4	...	...	...	1	1	...	3	3	1,2
	Budget	1888-89	5	...	...	...	2	1	...	3	2	1,3
	Revised	1888-89	1,1	...	...	...	2	1	...	4	2	2,0
	Accounts	1888-89	3,5	...	...	...	5	1	...	5	5	5.1
TOTAL .	Accounts	1887-88	275.5	1,5	2,4	5	111,1	14,3	18,8	31,7	197,1	652,9
	Budget	1888-89	259.1	1,4	2.4	4	104,6	13,0	20,5	31,7	209,0	642,1
	Revised	1888-89	256,8	1,4	2,6	4	109,0	12,5	20,1	32,1	209,1	644,0
	Accounts	1888-89	260,4	1,5	2,7	1	107,5	11,9	21,0	32,7	205,5	643,3

		Sterling.	Exchange.	Total.		
England—Investment of Cash Balances, &c.	Accounts 1887-88	66 0	27,7	93,7	Total including England .	746,6
	Budget 1888-89	10,0	4,2	14,2		656,3
	Revised 1888-89	133,0	61,8	194,8		838,8
	Accounts 1888-89	135.5	63,0	198,5		841,8

46. The interest on *Loans to Native States* obtained in 1888-89 by Madras was low owing to repayment of amounts due by the Mysore Government and the Ramnad Zemindary. The recoveries in 1887-88 from *Presidency Corporations* in Bengal included large arrears on account of the Kidderpore Dock Loan

Section B—INTEREST—*continued.*

and the loan to the Calcutta Municipality. The increased receipts in 1888-89 in the other two Presidencies arise out of the additional loans taken by the Madras Harbour Trust and the Bombay Port Trust respectively, but the Bombay Revised was too high. As regards *Municipalities and other Corporations* the amounts due on account of the Mhow Waterworks were omitted from the India Budget, and in the Punjab the actuals include a portion of the interest relating to the Simla Town Hall which should have been paid in 1887-88. The Bombay Estimates under this and the next head included amounts for which the corresponding actuals have been entered under *Interest on advances to Cultivators.* The large sum credited in India under *Interest on Loans to Landholders, &c.*, represents arrears recovered in Ajmere, and the small sum credited in respect of the *Currency Investment* is owing partly to a change in the investment, by which interest which otherwise would have been received in 1888-89 was not realised till the following year, and partly to the security reserve having been reduced by 50,0 for about nine months of the year. The *interest on securities of Provincial Funds* in the North-Western Provinces and Oudh was reduced by cancelling the securities belonging to the Benares College, and the actuals in 1888-89 under *Other items* in India were enlarged by a special recovery connected with certain temporary loans. Owing to the favorable state of the money market, the loan required in *England* for the purchase of the property of the Oudh and Rohilkhand Railway Company was issued in anticipation in May, and a large proportion was paid in full. Owing to this and other causes the Cash balance was abnormally large during the last eight months of 1888, and the surplus became available for investment. The rate of interest obtainable during that period was also unusually high, and these two circumstances combined to produce the large credit in 1888-89.

47. The balances under Loans to Municipalities, &c., have in the last six years, stood as follows: The column headed 31st March 1889 includes 1,182,9 advanced under the new Provincial Loan Scheme as explained on page 120. The amount of interest paid in 1888-89 by the Local Governments to the Government of India on account of these advances aggregated 47,4, while the actual sum realized by them and credited to Provincial Revenues amounted to 54,7.

Description of Loans.	31st March 1884.	31st March 1885.	31st March 1886.	31st March 1887.	31st March 1888.	31st March 1889.
Native States	1,146,2	1,071,1	992,9	101,6	66,0	37,5
Advances for Ceylon cable	...	9,2	7,4	5,5	3,7	1,8
Advances under Special Laws	...	...	...	...	...	121,2
Advances to Cultivators	...	...		...	...	310,4
Presidency Corporations, including Port Trusts, &c.	5,333,9	5,470,1	5,568,5	6,391,2	6,865,7	7,463,8
District Municipalities	405,9	381,9	375,4	369,6	356,3	343,1
Port Funds	...	..	4,4	4,8	8,0	7,2
Landholders and others	607,3	572,9	458,4	370,9	300,7	226,3
Local Fund Committees	100,3	64,3	59,8	140,4	180,5	203,5
	7,593,6	7,569,5	7,466,8	7,384,0	7,780,9	8,714,8
Interest received	*359,1	324,2	328,5	298,7	328,9	353,4
Percentage reckoned on balance at end of year	4·729	4·282	4·4	4·045	4·227	4·055

* Excluding Bombay arrears 130,0.

Section B.—INTEREST.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
5,441,8	EXPENDITURE . . .	4,508,4	4,701,2	4,712,2

48. It is necessary in the first instance to ascertain the amount of Loans raised or discharged during the year, and the following figures supply these particulars for 1887-88 and 1888-89:—

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
	INDIA—			
5,505,3	Debt incurred . .	3,001,5	4,632,6	4,637,5
69,5	Debt discharged . .	3,0	1,855,1	1,848,7
+5,435,8	NET IN INDIA .	+2,998,5	+2,777,5	+2,788,8
	ENGLAND—			
	Debt incurred—			
...	at 3½ per cent. . .	...	4,030,7	4,030,7
...	at 3 per cent. . .	...	7,206,5	7,206,5
...	Debenture and Debenture stock . .	...	3,415,0	3,415,0
...	TOTAL INCURRED .	...	14,652,2	14,652,2
	Debt discharged—			
...	at 5 per cent. . .	...	...	...
...	at 4 per cent. . .	...	3,730,7	3,667,6
...	TOTAL DISCHARGED .	...	3,730,7	3,667,6
...	NET IN ENGLAND .	...	+10,921,5	+10,984,6
+5,435,8	NET IN INDIA AND ENGLAND	+2,998,5	+13,699,0	+13,773,4*

* The above amounts are exclusive of 91,1, comprising 82,1 charged to Railways on account of Sinking Funds of East Indian, Eastern Bengal and Sind, Punjab and Delhi Railways and 9,0 to Discount Sinking Fund.

49. As regards the *India* account, the loan raised during the year was 3,000,0 as proposed in the budget, but in addition to it operations were undertaken for discharging the 4½ per cent. loan of 1870 and the stock notes in circulation. The greater portion of this discharge was effected by transfer into the 4 per cent. loans of 1865 and 1842-43, the amounts actually paid in cash during the year being 2 0,0 and 1,7 respectively. The difference between the budget and actuals under debt incurred is due to these two operations, the increase of the 4 per cent. debt caused thereby being 1,635,4. As regards the debt discharged, the budget provided 3,0 for the payment of Government promissory notes on which the interest had ceased, and of debentures of the Nagpur-Raipur Railway. The actual payments on these accounts amounted to 1,6, or 1,4 less than the estimate. The amount discharged on account of the 4½ per cent. loan of 1870 and stock notes was 1,847,1, of which 1,635,4 was effected by conversion into 4 per cent. debt as stated above, 211,7 being actually paid off.

50. In *England* the amount (4,030,7) entered as debt incurred represents the 3½ per cent. stock which was issued for discharge of a like amount of 4 per cent. India stock. The sum of 7,206,5 is 3 per cent. stock raised for the purchase of the property of the Oudh and Rohilkhund Railway Company, and for the discharge of such of the debentures of that Company as fell due in the year 1888 before the date of the purchase. The amount actually received on account of this stock was 6,921,0, the balance being discount. The third sum of 3,415,0 includes the debentures and debenture stock of the Oudh and Rohilkhund Railway for which the Secretary of State incurred liability on the purchase of the property of that Company. The debt discharged (3,667,6) is the amount paid on account of the India 4 per cent. stock mentioned above as having been discharged during the year. These transactions were not provided for in the budget. Those connected with the purchase of the Oudh and Rohilkhund Railway could not be so entered, as the nature of the offer to be made to the Company had not been settled at the time.

Section B—INTEREST—*continued.*

13.—Interest on Ordinary Debt.

51. A Statement analysing this charge may be given as follows :—

1887-88. Accounts.	Rate.	DEBT IN INDIA ON 31ST MARCH 1888. Principal.	Interest.	1888-89. Budget.	Revised.	Accounts.
990,0	4½	23,289,6	1,048,1	1,042,7	1,069,1	1,080,3
2,803,4	4	74,395,9	2,975,8	3,013,6	2,994,3	2,997,0
1,2	3½	52,2	1,8	1,8	1,8	1,6
6,1	Provincial	141,3	5,7	5,7	5,7	6,2
6,0	Stock Notes	161,2	6,4	6,3	6,4	5,7
3,806,7	TOTAL	98,040,2	4,037,8	4,070,1	4,077,3	4,090,8
7	Interest on Loans in course of discharge			8	10,0	9,8
43,4	Discount on new Loans and Miscellaneous			74,3	7,0	6,8
3,850,8	TOTAL INTEREST PAID IN INDIA			4,145,2	4,094,3	4,107,4
3,917,3	England			3,143,1	3,293,9	3,293,8
1,646,1	Exchange			1,320,1	1,531,6	1,532,6
5,563,4	TOTAL INTEREST PAID IN ENGLAND			4,463,2	4,825,5	4,826,4
9,414,2	GRAND TOTAL			8,608,4	8,919,8	8,933,8
	Divided into—					
5,054,8	Interest on ordinary Debt			4,075,4	4,264,5	4,274,8
4,359,4	Interest on debt for Railways and Irrigation Works			4,533,0	4,655,3	4,659,0

52. As explained in the last report the interest on both the 4½ and 4 per cent. loans had not been fully claimed in 1887-88. The arrears thus left amounted to about 54,9 on account of the 4½ per cent. debt, and were paid in 1888-89 Deducting this sum from the total payments of 1,080,3 entered above, the ordinary payments of 1888-89 come to 1,025,4 against a budget provision of 1,042,7. This saving of 17,3 is connected chiefly with the discharge of the 4½ per cent. loan of 1870 which reduced the interest payable at that rate. Due allowance was made for this change in the Revised, but the actual proved slightly higher chiefly in the interest on the 4½ per cent. Loan of 1879. The additions which are made almost every year to the 4 per cent. debt have naturally increased the interest payments on account of it. There was moreover, at the close of 1887-88, a certain amount of interest remaining unclaimed as noticed in the report of that year. This unclaimed amount appears to have been drawn in 1888-89 but its effect is not apparent in the figures given above, as the Gwalior Durbar drew 47,0 less than was due. The Revised has turned out well considering the uncertain character of these payments. The 9,8 entered against the head *Interest on Loans in course of discharge* includes payments after October 1888 on the 4½ per cent. Loan of 1870 mentioned above. The small sum, as compared with the budget, debited to *Discount on new Loans and Miscellaneous* is owing to the Loan of 3,000,0 having been raised on more favourable terms than was anticipated.

53. Particulars are given below of the interest paid in *England*. As regards the *Interest not charged to Railways* the payments in 1887-88 were exceptionally high owing to special charges connected with the conversion of 4 per cent. Stock into 3½ per cent. Stock as explained in last year's report. The difference between the budget and actuals of 1888-89 is in the interest paid, and not in the discount on new debt or in the commission allowed on further conversion of India 4 per cents. into 3½ per cent. Stock. The excess over budget is due entirely to the interest on the new debt which became necessary when it was determined to purchase the property of the Oudh and Rohilkund Railway company, and on account of which no provision was made in the budget for the reasons explained in paragraph 50. As already explained, this loan was raised in anticipation of the purchase being completed, and the interest to date of purchase has been charged to this head, the later interest being debited to interest charged to Railways. This additional interest amounted to 120,7, but against it must be set two short payments aggregating 52,6, making a net difference of 68,1 as disclosed in the following figures The first reduction is a sum of 42,4, which was included in the interest charged to Railways, as it relates to the substitution of India Stock for a portion of the East Indian Railway Annuity. The second reduction is a sum of 10,2 entered in the budget as interest on temporary loans, but such loans were not needed during the year. Of the increase in *Interest charged to Railways*, 42,4 is due to the change of classification just mentioned, and the remainder to interest on the new debt raised for purchase of the Oudh and Rohilkund Railway. The difference in *Exchange* occurs partly from additional interest paid during the year as noticed above, and partly from the rate having been lower than was anticipated in the budget.

Section B—INTEREST—*concluded.*

13.—Interest on Ordinary Debt—*concluded.*

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
3,365,2	Interest not charged to Railways	2,593,9	2,662,0	2,662,0
1,414,1	Exchange	1,089,4	1,237,8	1,238,6
552,1	Interest charged to Railways	549,2	631,9	631,8
232,0	Exchange	230,7	293,8	294,0
5,563,4	TOTAL AS ABOVE	4,463,2	4,825,5	4,826,4

14.—Interest on other Obligations.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
On Special Loans	Accounts 1887-88	71,9	...	...	...	..	8	...	...	4,5	77,2
	Budget 1888-89	75,1	...	...	...	...	8	...	...	4,6	80,5
	Revised 1888-89	78,3	...	...	...	...	8	...	...	4,6	83,7
	Accounts 1888-89	80,8	...	...	...	...	8	...	...	4,3	85,9
Treasury Notes and Service Funds	Accounts 1887-88	59,5	...	...	...	...	...	...	4	5,7	65,6
	Budget 1888-89	62,3	...	...	...	...	...	...	4	6,8	69,5
	Revised 1888-89	62,4	...	...	...	...	...	...	4	6,1	68,9
	Accounts 1888-89	62,4	...	...	...	...	...	...	4	6,3	69,1
Savings Bank Deposits	Accounts 1887-88	175,8	2	3	...	11,2	...	4,0	3,8	31,0	226,3
	Budget 1888-89	211,9	2	3	...	11,2	...	4,6	3,8	32,3	264,3
	Revised 1888-89	211,7	2	2	...	11,8	...	4,6	4,6	32,5	265,0
	Accounts 1888-89	210,2	3	4	...	11,6	5	4,8	3,7	32,3	263,8
Miscellaneous	Accounts 1887-88	12,1	3	...	...	3	1	..	1,8	2,9	17,5
	Budget 1888-89	12,9	...	...	...	8	...	1	1,8	2,4	18,0
	Revised 1888-89	14,0	...	...	...	4	...	1	1,8	2,0	18,3
	Accounts 1888-89	14,5	...	...	...	6	...	1	8	2,2	18,2
Upper Burma	Accounts 1887-88	...	...	...	..	...	...	...	...	...	...
	Budget 1888-89	...	...	...	...	...	...	...	...	...	...
	Revised 1888-89	...	...	1	...	...	..	...	...	...	
	Accounts 1888-89	...	...	...	...	...	...	...	...	...	...
TOTAL	Accounts 1887-88	319,3	5	3	...	11,5	9	4,0	6 0	44,1	386,6
	Budget 1888-89	362,2	2	3	...	12,0	8	4,7	6,0	46,1	432,3
	Revised 1888-89	366,4	2	3	...	12,2	8	4,7	6,2	45,2	436,0
	Accounts 1888-89	367,9	3	4	...	12,2	1,3	4,9	4,9	45,1	437,0

		Sterling.	Exchange	TOTAL.		
England	Accounts 1887-88	3	1	4	Total, including England	387,0
	Budget 1888-89	5	2	7		433,0
	Revised 1888-89	5	2	7		436,7
	Accounts 1888-89	3	1	4		437,4

54. The interest on *Special Loans* in India exceeded the budget as it includes 5,5 on account of arrears on one of the Oudh Loans, payment of which was expected in the previous year. The usual details of the interest *on Treasury Notes and Service Funds* are given below. The estimates of this head and of *Savings Bank Deposits* appear to have been closely followed by the actuals. The head *Miscellaneous* is composed of interest on Railway Funds, and other sums of the same kind. The excess in India is due chiefly to increased payments on Railway Funds, and to 8, connected with the Madras Railway, provision for which was made in the Madras Estimates. The Bombay charges in 1887-88 included the interest paid to the Local Fund Pension Fund which is now treated as a Savings Bank Deposit. Apart from this change of classification, the interest on local loans and on compensation for land taken up for public purposes was 3 less in 1888-89 than in 1887-88. The budget provided 3 as interest on private contributions for public works, but this is no longer paid.

Details of Interest on Treasury Notes and Service Funds.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
57,3	Bengal Uncovenanted Fund	60,0	60,0	59,9
5,7	Bombay	6,8	6,1	6,3
2,6	Other Funds	2,7	2,8	2,9
65,6		69,5	68,9	69,1

Section C.—POST OFFICE, TELEGRAPH, AND MINT.

1887-88. Accounts.		Budget.	1888-89 Revised.	Accounts.
2,229,6	RECEIPTS	2,131,3	2,240,4	2,244,8
2,255,8	EXPENDITURE	2,182,2	2,167,6	2,146,5
— 26,2	NET .	— 50,9	+ 72,8	+ 98,3
—161,0	POST OFFICE (NET) . . .	—118,1	—56,4	—60,9
—22,7	TELEGRAPH (NET)	—36,7	+11,4	+38,0
+157,5	MINT (NET)	+103,9	+117,8	+121,2

55. The Post Office continues to show good progress, the excess of expenditure over revenue being 60,9 in 1888-89 against 161,0, 196,0 and 189,5 in the three preceeding years. This improvement is in the revenue which has advanced by 168,4 since 1885-86 while the expenditure has increased by 39,8 only. The Telegraph Revenue has received a great addition since the conquest of Upper Burma in 1886-87. It reached its highest point in 1887-88 owing to the Military operations in Burma. In 1888-89 it amounted to 113,6 more than the receipts of 1885-86. The expenditure in 1888-89 is lower than it has ever been since 1883-84, and for the first time since 1880-81 there is an excess of revenue over charges. As regards the mint revenue the actuals of 1888-89 are better than the budget, but lower than the revenue of 1887-88 owing partly to small importations and smaller coinage of silver, but mainly to diminished gains from copper owing to the high price of the metal. The charges were high owing to the recoinage of shroff-marked and Burmese rupees.

XIII.—Post Office.

1887-88. Accounts.			Budget.		1888-89. Revised.		Accounts.
	144,8	Parcel and other Postage collected in cash .		145,0		147,0	148,1
		SALE OF POSTAGE STAMPS—					
719,7		Ordinary . .	725,2		755,0	750,5	
181,1		Service . .	181,5		189,0	189,9	
900,8			906,7		944,0	940,4	
28,2		*Deduct*—Payments to English, Colonial and other Foreign Post Offices . .	26,0		26,0	28,2	
	872,6			880,7		918,0	912,2
	20,0	MAIL CART AND PARCEL VAN PASSENGER SERVICE		20,1		21,1	21,5
	152,2	MONEY ORDER RECEIPTS		167,0		168,0	168,8
	10,5	BULLOCK TRAIN COLLECTIONS . . .		16,0		16,4	10,7
	9,8	OTHER RECEIPTS . .		9,1		15,1	14,2
	1,209,3	TOTAL .		1,237,9		1,285,6	1,275,5
		DISTRICT POST COLLECTIONS—					
	6	Central Provinces .		...		7	5
	1,5	Bengal . .		1,6		1,6	1,4
	2,6	Punjab . .		2,4		3,8	4,0
	2	Bombay . .		8		2	1
	4,9	TOTAL . .		4,2		6,3	6,0
	1,214,2	GRAND TOTAL .		1,242,1		1,291,9	1,281,5

56. These results show substantial improvement under every head of account. The increase in *parcel and other postage collected in cash* flows from the more extended use of the rules relating to privileged publications. The *sale of postage stamps* grows steadily every year. In 1888-89

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

a large quantity of these stamps was used for payment of telegrams in remote stations. The Budget for *payments to English, Colonial and other Foreign Post Offices* was exceeded as it did not provide for the amount due to the London Post Office for the statistical account of open and closed mail transit, the charge not having arisen when the estimate was framed. The revenue from *Mail Cart and Parcel Van Passenger Service* fluctuates with the amount of traffic on the Umballa to Simla road. The *Money Order* system still remains in great favour with the public. The difference between the Budget and Actuals under *Bullock Train collections* is due to the amount being shown gross in the former, while in the latter the payments to the North-West State Railway for carriage of packages has been deducted. The head *Other receipts* includes this year a gain of 5,3 on Continental and Colonial money orders. The improvement in *district Post collections* in the Punjab arises partly from the extension of the mail cart service in the Dera Ismail Khan district, and partly to the transfer of the management of the line in the Bannu district from a contractor to the local District Board.

RECEIPTS.

XIV.—Telegraph.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
	INDIAN TELEGRAPH—			
	Message Revenue—			
330,0	Sale of stamps, deducting refunds, &c. . . .	320,0	350,5	349,5
20,7	Receipts from other Administrations . . .	20,0	20,0	25,7
167,9	Other receipts by cash, postage stamps and book transfer	120,0	109,5	115,9
5	Receipts of Provincial Telegraphs . . .	5	5	4
519,1		460,5	480,5	491,5
	Interest and recoveries—			
46,5	Interest on Railway lines and rent of instruments and appliances	125,0	125,0	39,8
83,1	Recoveries from Railways of Maintenance charges .			86,7
11,5	Recoveries from Guaranteed Lines and Offices .	11,4	12,6	12,1
4,1	Miscellaneous receipts	3,6	4,1	4,2
145,2		140,0	141,7	142,8
664,3	TOTAL INDIAN .	600,5	622,2	634,3
	INDO-EUROPEAN TELEGRAPH—			
75,3	Persian Gulf Section	85,7	82,7	79,9
8,4	Persian Section	3,7	3,3	3,6
83,7	TOTAL INDO-EUROPEAN .	89,4	86,0	83,5
748,0	TOTAL INDIA .	689,9	708,2	717,8
11,2	England	6,6	16,7	16,6
4,7	Exchange	2,8	7,8	7,7
15,9		9,4	24,5	24,3
763,9	GRAND TOTAL .	699,3	732,7	742,1

RESULTS.

	Actuals More.	Actuals Less.
MESSAGE REVENUE INTEREST, &c.—		
Indian Telegraph—		
Actuals with Actuals of previous year	...	30,0
" Budget Estimate	33,8	...
" Revised Estimate	12,1	...
Indo-European Telegraph (including England)—		
Actuals with Actuals of previous year	5,2	...
" Budget Estimate	4,1	...
" Revised Estimate	...	2,6
EXCHANGE—		
Indo-European Telegraph—		
Actuals with Actuals of previous year	3,0	...
" Budget Estimate	4,9	...
" Revised Estimate	...	1

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

Indian Telegraph.

57. Compared with the actuals of 1887-88 the revenue in 1888-89 shows a falling off of 30,0. This is due chiefly to the receipts in the former year having been abnormally large from State messages owing to the Military operations in Upper Burma, and from the interest on Railway lines and from rent of instruments and appliances.

58. The actuals of 1888-89 exceed the Budget Estimate of the year by 33,8 and the Revised Estimate by 12,1. At the time the Budget Estimate was prepared, a great falling off in the revenue from the State Traffic with, and in, Burma was anticipated. As the year progressed, however, it became evident that a general improvement of revenue had set in, and the Revised was accepted for an increase of 21,7 over the Budget, but the Revised also has proved too low. The improvement is caused by extending the number of combined Post and Telegraph Offices, and by the Military expeditions undertaken during the year. There happened also to be an increase in the amount in balance belonging to other administrations.

Indo-European Telegraph.

59. The receipts in 1888-89 show an increase of 5,2 over those of 1887-88, when the revenue was exceptionally low on account of the interruption in the line between Emden and Lowestoft.

60. The increase over the Budget is attributed to an expansion of traffic in India and to a larger employment of the Indo-European route, mainly owing to interruption of communication by the Eastern Company's cables between Bombay and Aden in August and September 1888.

61. The decrease in the actuals, as compared with the Revised Estimate, is due to the revenue being somewhat over-estimated and to fluctuation of traffic.

Exchange.

62. The increase in Gain by Exchange is produced chiefly by increased receipts in England on account of the Indo-European Telegraph, and partly to the fall in the rate of Exchange.

XV.—Mint.

1887-88. Accounts.		1888-89 Budget.	1888-89 Revised.	1888-89 Accounts.
149,8	Seignorage on Silver	130,0	137,2	138,9
1	Ditto on Gold	1	1	2
90,3	Gain on Copper coinage	50,0	65,0	63,7
	Other receipts—			
7,6	Calcutta	4,8	5,9	6,0
3,7	Bombay	5,0	7,6	12,3
251,5	TOTAL	189,9	215,8	221,1
...	England	...	...	...
251,5	GRAND TOTAL	189,9	215,8	221,1

63. The amount of *Seignorage on Silver* depends upon the quantity of the metal tendered for coinage as noted below, and considering the uncertain character of the circumstances which influence the importation of silver, the estimates appear to have been fairly followed by the actuals. The *Gain on Copper Coinage* accrues on the amount of the coin passed into circulation during the year. In 1888-89 the price of copper was very high owing to the action of a French Syndicate, and the coinage was therefore restricted to immediate requirements. This led to smaller issues from the Depôts and consequently to lower gain than in 1887-88. The excess over budget under *Other receipts* in Calcutta, is ascribed to enhanced demands for coin from Ceylon and the Straits Settlements, and in Bombay, chiefly to a change of system by which recoveries from dross and gain on coinage operations are now adjusted monthly instead of at irregular intervals. This increase, however, is to a considerable extent counterbalanced by a corresponding excess on the charge side as noticed under the head "17 Mint." The importation of silver in recent years has been as follows:—

	Net Importation.	Silver Coinage.	Seignorage.
1881-82	5,379,0	2,186,3	43,4
1882-83	7,480,6	6,427,4	108,9
1883-84	6,406,2	3,663,4	64,5
1884-85	7,245,6	5,794,2	115,6
1885-86	11,606,6	10,285,6	202,6
1886-87	7,045,1	4,616,5	93,1
1887-88	9,304,4	10,788,4	149,8
1888-89	9,281,7	7,282,3	138,9

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

15.—Post Office.

1887-88. Accounts.			Budget.	1888-89. Revised.	Accounts.
	48,8	Chief Office, Calcutta .	47,5	48,8	49,2
		PRESIDENCY AND DISTRICT OFFICES—			
92,1		Officers . . .	93,6	93,4	94,2
542,8		Establishment . .	562,7	556,3	555,1
88,1		Other Charges . .	82,5	70,4	72,2
	723,0		738,8	720,1	721,5
		CONVEYANCE OF MAILS—			
91,9		Road Establishment .	98,4	97,2	92,8
51,7		Payments to State Railways	47,0	48,0	50,1
15,3		Bullock Train Establishment . . .	15,6	18,8	15,3
44,2		Mail Cart Establishment and Charges . .	43,0	42,9	43,0
20,2		Railway Charges . .	17,6	23,6	24,6
53,2		Subsidies and . .	59,8	61,5	60,8
4,8		Steamer Service . .			
9,9		Other Charges . .	10,9	13,8	15,0
	291,2		292,3	305,8	301,6
	11,2	DISCOUNT ON SALE OF POSTAGE STAMPS . . .	11,3	11,8	11,7
	22,4	OTHER CHARGES . .	18,2	18,5	19,2
	1,096,6	TOTAL .	1,108,1	1,105,0	1,103,2
		DISTRICT POST CHARGES—			
5,8		India	4,1	3,3	3,3
5,5		Central Provinces . .	5,9	5,8	5,8
12,0		Burma . . .	12,6	12,0	12,3
3,4		Assam . . .	3.7	3,6	3,5
35,7		Bengal . . .	35,6	35,6	36,4
18,0		N.-W Provinces and Oudh	18,5	18,0	17,9
12,7		Punjab . . .	13,3	13,0	14,0
10,6		Madras . . .	10,7	10,5	10,6
11,7		Bombay . . .	10,7	10,7	10,7
	115,4		115,1	112,5	114,5
	1,212,0	TOTAL .	1,223,2	1,217,5	1,217,7
		ENGLAND—			
65,0		Payments to English Post Offices . .	50,0	42,0	37,5
49,9		Stores . . .	46,5	47,3	47,6
	114,9		96,5	89,3	85,1
	48,3	Exchange . . .	40,5	41 5	39,6
	1,375,2	GRAND TOTAL .	1,360,2	1,348,3	1,342,4

64 The increased cost of the *Chief Office, Calcutta*, is due mainly to privilege leave arrangements and to the employment of an additional Superintendent in the Director General's Office. The excess caused by these two items amounts to 8 and 5, respectively, and a further sum of 3 was spent on account of additional establishment in the Comptroller's department. The budget for *Presidency and District offices* provided for a large revision of establishment, and for alteration of the system of railway sorting, but both these measures were carried out at a smaller cost than was expected, the saving in each case being 7,6 and 8,1. Some savings also accrued from alterations in the rules for travelling allowances which are granted at a lower rate. As regards the *Conveyance of Mails*, the budget for *Road establishment* included 2,0 and 1,3 which in the actuals have been properly classified under mail cart establishment and charges and other charges. Besides these nominal abatements, a real saving of 2,1 was obtained by abolishing some lines and introducing economies in others. The excess in *payments to State Railways* is about equally divided between the North Western State Railway for haulage, and the Burma State Railway for three additional vans. The head *mail cart establishment and charges* includes the 2,0 mentioned above as having been estimated under the head Road establishment, but the effect of this addition is neutralised by a corresponding saving in other items. Of the increase under *Railway charges* about 2,3 is due to the experiment which was tried for accelerating the mails to England, and about the

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*continued.*

same sum was paid on account of haulage, rent and interest in excess of the budget provision. About 1,5 was paid on account of arrears of 1887-88 not drawn in that year. The excess in *subsidies* is caused by sums due to the Tigris and Euphrates Company in 1887-88, but not drawn in that year. The head *other charges* includes the sum of 1,3 mentioned above as having been entered in the budget under Road establishment. Besides this sum the bills of the British India Steam Navigation Company for conveying mails to Burma and the Coast amounted to 2,4 more than was contemplated in the budget, and there was also an excess of 3 in rainy season charges.

65. As regards the *District Post*, the India charges are gradually diminished as railway communication is extended in Biluchistan. The rise in Bengal is covered by an increase in the District Post cess as noticed under the head VI Provincial Rates. In the North Western Provinces and Oudh some of the establishments were revised during the year. In the Punjab the increase is due to the changes noted under the head XIII—Post Office.

66. In *England* the reduced payments to English Post Offices are connected with a re-arrangement of the transit rates in France and Italy, owing to which the credit to India for sea-postage was increased, and the net charge reduced.

EXPENDITURE.

16.—Telegraph.

1887-88 Accounts.		1888-89. Budget.	Revised.	Accounts.
	IMPERIAL.			
	INDIAN TELEGRAPH.			
	Capital Account.			
128,4	India	69,0	77,9	75,6
84,5	England	86,0	58,5	54,2
	Revenue Account.			
410,1	India	415,0	422,9	416,4
4,0	England	5,0	4,5	4,8
	INDO-EUROPEAN TELEGRAPH.			
66,4	India	65,3	70,4	67,6
21,1	England	22,1	21,1	21,2
	RED SEA AND INDIAN TELEGRAPH COMPANY.			
18,0	England	18,0	18,0	18,0
	PROVINCIAL.			
1	Bengal	1	1	1
4	Bombay	4	4	4
733,0	TOTAL IMPERIAL AND PROVINCIAL	680,9	673,8	658,3
	EXCHANGE.			
37,2	Indian	38,2	29,3	27,5
8,8	Indo-European	9,3	9,8	9,9
7,6	Red Sea	7,6	8,4	8,4
53,6	TOTAL EXCHANGE	55,1	47,5	45,8
786,6	GRAND TOTAL	736,0	721,3	704,1

	RESULTS.	ACTUALS More.	Less.
INDIAN TELEGRAPH—			
Imperial—			
	Actuals with actuals of previous year	...	76,0
	„ Budget Estimate	...	24,0
	„ Revised Estimate	...	12,8
Provincial—			
	Actuals with actuals of previous year	...	...
	„ Budget Estimate	...	...
	„ Revised Estimate	...	...
INDO-EUROPEAN TELEGRAPH (including the Red Sea)—			
	Actuals with actuals of previous year	1,3	...
	„ Budget Estimate	1,4	...
	„ Revised Estimate	...	2,7
Exchange—			
	Actuals with actuals of previous year	...	7,8
	„ Budget Estimate	...	9,3
	„ Revised Estimate	...	1,7

Section C.—POST OFFICE, TELEGRAPH, AND MINT—*concluded.*

Indian Telegraph.

IMPERIAL.

67. The actual expenditure in 1888-89 is 76,0, less than that of 1887-88, the reduction being the result of contracted operations in Upper Burma.

68. The decrease, as compared with the Budget Estimate, in the English expenditure, is due to a smaller purchase of stores in England than was anticipated. The India Budget was too low, and the India revised too high.

Indo-European Telegraph.

69. The expenditure in 1888-89 followed closely the actuals of 1887-88 and the Budget. The Revised Estimate was too high.

EXCHANGE.

70. The diminished charges on account of Exchange, as compared with those in the previous year, and the Budget and Revised Estimates, are due chiefly to a smaller outlay in England, partly counterbalanced by the fall in the value of silver.

17.—Mint.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	ESTABLISHMENTS—			
30,5	Calcutta	30,2	27,5	27,5
29,3	Bombay	30,8	30,3	30,0
	LOSS OF WEIGHT IN COINAGE—			
13,8	Calcutta	8,8	13,3	14,2
2,2	Bombay	2,4	6,0	7,2
	OTHER CHARGES—			
6,1	Calcutta	4,8	3,5	3,5
5,4	Bombay	4,2	6,7	6,7
50,4	TOTAL Calcutta	43,8	44,3	45,2
36,9	„ Bombay	37,4	43,0	43,9
4,7	„ England	3,4	7,3	7,4
2,0	„ Exchange	1,4	3,4	3,4
94,0	GRAND TOTAL	86,0	98,0	99,9

71. The *establishments* in Calcutta were not maintained at their full strength as the coinage was restricted. The *loss of weight in coinage* was high in Calcutta owing to the recoinage of Burmese and shroff-marked rupees, and in Bombay a change was introduced in the method of adjusting loss on coinage, whereby charges were brought into the accounts of 1888-89 which, otherwise, would not have been settled till the following year. *Other Charges* were small in Calcutta as the demand for stores was reduced consequent upon the restricted coinage. The charge in Bombay includes arrear payments on account of 1887-88 as noted in last year's report.

72. In *England* the stores supplied to Bombay involved heavier expenditure than was indicated in the Estimates sent from India.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
1,495,7	RECEIPTS	1,424,0	1,480,5	1,507,9

73. There is nothing special to note regarding the receipts of 1888-89 as compared with those of the previous year. As compared with the Budget, they shew that the heads Law and Justice—Courts of Law and Police were under-estimated, and that in the Marine Department a larger number of vessels were sold than was contemplated in the Budget.

XVIA.—Law and Justice—Courts of Law.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W P. and Oudh.	Punjab.	Madras	Bombay	TOTAL.
Sale proceeds of Unclaimed and Escheated Property.	Accounts 1887-88.	1,5	1,3	1,5	1,3	2,8	2,2	1,8	1,5	2,8	16,7
	Budget . 1888-89.	1,6	1,8	1,5	6	3,0	1,9	1,5	1,5	3,0	16,4
	Revised . 1888-89.	5,8	1,5	1,5	5	2,8	2,0	1,5	1,5	2,8	19,9
	Accounts 1888-89.	5,8	1,4	1,1	9	3,1	1,6	1,3	1,2	3,0	19,4
Court fees realised in cash.	Accounts 1887-88.	2	4	...	5	2,2	19,4	1,0	2,1	1,7	27,5
	Budget . 1888-89.	1	4	...	3	2,5	17,4	6	1,7	1,2	24,2
	Revised . 1888-89.	1	5	...	5	2,2	19,5	1,0	2,0	1,5	27,3
	Accounts 1888-89.	1	6	...	4	1,9	19,3	9	1,4	1,5	26,1
General Fees, Fines, and Forfeitures.	Accounts 1887-88.	4,1	9,9	28,5	6,6	68,8	27,7	38,4	40,9	25,4	250,3
	Budget . 1888-89.	4,1	9,5	25,7	7,3	67,5	27,4	34,6	37,5	25,6	239,2
	Revised . 1888-89.	3,3	11,0	28,7	5,8	69,0	27,4	38,9	42,9	27,8	254,8
	Accounts 1888-89.	3,3	11,1	29,0	5,6	70,3	26,8	40,2	45,6	27,4	259,3
Other Receipts .	Accounts 1887-88.	...	5	3	2	3,6	2,1	6	1,3	2,1	10,7
	Budget . 1888-89.	...	5	3	2	4,5	2,3	3	1,3	1,7	11,1
	Revised . 1888-89.	...	5	3	2	3,5	2,6	1,1	1,3	2,4	11,9
	Accounts 1888-89.	...	4	2	1	3,7	2,8	1,4	1,3	2,6	12,5
Upper Burma Receipts.	Accounts 1887-88.	...	...	17,8	...	...	...	...	...	...	17,8
	Budget . 1888-89.	...	...	13,7	...	...	...	...	...	...	13,7
	Revised . 1888-89.	...	...	19,0	...	...	...	...	...	...	19,0
	Accounts 1888-89.	...	...	19,0	...	...	...	...	...	...	19,0
TOTAL .	Accounts 1887-88	5,8	12,1	48,1	8,6	77,4	51,4	41,8	45,8	32,0	323,0
	Budget . 1888-89.	5,8	12,2	41,2	8,4	77,5	49,0	37,0	42,0	31,5	304,6
	Revised . 1888-89.	9,2	13,5	49,5	7,0	77,5	51,5	42,5	47,7	34,5	332,9
	Accounts 1888-89.	9,2	13,5	49,3	7,0	79,0	50,5	43,8	49,5	34,5	336,3

74. The excess in India under *Sale-proceeds of unclaimed and escheated property* consists of lapsed estates received from the Administrator General, Bengal. The rise in *General Fees, Fines and Forfeitures* is ascribed in Bengal to the large commission realised by the Receiver of the High Court, Calcutta, and in the other Provinces except Punjab, to larger Magisterial fines, but in Madras part of the increase was derived from the translation fees realised in the High Court. As regards Burma, the increase indicates that the country is gradually settling down, and the ordinary action of the Courts coming more into play. In the Punjab the increase consists mainly of Jirga fines, Political fines of the Black Mountain expedition, and fines realised under the Frontier Crimes Regulation Act of 1887. Assam exhibits a decline under this head, owing, it is alleged, to a decrease in crime and to better behaviour on the part of the Nagas.

XVIB.—Law and Justice—Jails.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Sale-proceeds of Jail Manufactures.	Accounts . 1887-88.	1,5	29,7	20,2	1,2	70,6	26,3	18,1	13,9	9,6	191,1
	Budget . 1888-89.	1,5	35,4	19,6	1,2	73,9	34,0	19,3	16,2	10,5	211,6
	Revised . 1888-89.	1,6	29,9	18,0	1,4	78,4	27,4	20,5	18,4	10,0	205,6
	Accounts . 1888-89.	1,5	30,3	16,9	1,5	76,7	26,1	20,0	15,7	10,0	198,7
Other Receipts .	Accounts . 1887-88.	2,2	2	1,5	5,5	4	5,8	5,9	1,0	8,9	31,4
	Budget . 1888-89.	2	2	2,0	4,4	6	4,0	5,0	1,3	10,9	28,6
	Revised . 1888-89.	1,2	1	2,4	6,1	6	6,6	3,5	1,1	10,0	31,6
	Accounts . 1888-89.	1,7	...	1,6	5,8	8	9,0	3,1	9	10,2	33,1

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XVIB.—Law and Justice—Jails—*continued.*

			India.	Central Provinces.	Burma.	Assam.	Bengal	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Convict Receipts at Port Blair and Nicobars.	Accounts	1887-88.	26,0	...	...	...	...	...	...	...	...	26,0
	Budget	1888-89.	17,7	...	...	...	...	...	...	...	...	17,7
	Revised		30,9	...	...	...	...	...	...	...	...	30,9
	Accounts		26,7	...	...	...	...	...	...	...	...	26,7
Upper Burma	Accounts	1887-88.	...	...	4	...	...	...	...	...	...	4
	Budget	1888-89.	...	...	2	...	...	...	...	...	..	2
	Revised		...	...	8	...	...	...	...	...	...	8
	Accounts		...	...	8	...	...	...	...	...	...	8
TOTAL	Accounts	1887-88	29,7	29,9	22,1	6,7	71,0	32,1	24,0	14,9	18,5	248,9
	Budget	1888-89.	19,4	35,6	21,8	5,6	74,5	38,0	24,3	17,5	21,4	258,1
	Revised		33,7	30,0	21,2	7,5	79,0	34,0	24,0	19,5	20,0	268,9
	Accounts		29,9	30,3	19,3	7,3	77,5	35,1	23,1	16,6	20,2	259,3

75. The *India* budget for other receipts was exceeded owing to the number of prisoners received from Native States which paid for their expenses. The budget for Port Blair and Nicobars was too low, and did not provide sufficiently for the sale proceeds of stores. The *Central Provinces* budget was too high, in addition to which the business done in tents in the Jubbulpore School of Industry fell off during the year, and the transfer credit formerly taken for the value of printing executed by Jail Presses for other departments has now been discontinued. In *Burma* the prisoners were employed more on extramural labour than on manufactures, but the latter were being introduced into the prisons of Upper Burma. The *Assam* budget was framed low owing to the cessation of work on the Cherra-Companyganj State Railway, but a demand for convict labour and products sprang up during the year. In *Bengal* the Commissariat and Opium Departments took larger supplies from the Jails than was anticipated. In the *North-Western Provinces and Oudh* the decline under Sale-proceeds of Jail manufactures is due partly to diminished sales, and partly to the budget having taken credit for the raw material required for prisoners' clothing and bedding, which is not allowed in the Actuals. The increase in other receipts is connected with the employment of convicts on the new Central Jail at Bareilly. The *Madras* revenue has drooped during the last few years, but it seems now to be recovering, and in *Bombay* the receipts were checked by the appearance of cholera in some district jails which interfered with the employment of the prisoners.

XVII.—Police.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
Police supplied to Railways.	Accounts	1887-88.	6,3	...	..	...	...	...	1	1	...	6,5
	Budget	1888-89.	6,3	...	...	...	...	...	...	1	...	6,4
	Revised		6,3	...	...	...	1	...	1	...	...	6,5
	Accounts		...	...	...	...	...	...	...	...(a)	...	...
Police supplied to Municipal, Cantonment and Town Funds.	Accounts	1887-88.	...	7	...	...	...	6,3	54,3	1,6	5,5	68,4
	Budget	1888-89.	...	7	...	...	...	6,1	54,3	...	5,0	66,1
	Revised		...	6	...	...	6	7,0	53,7	1,6	5,0	68,5
	Accounts		...	7	...	...	4	7,0	53,5	1,6	4,8	68,0
Police supplied to Public Departments, private Companies and persons.	Accounts	1887-88.	...	1,0	16,3	1	1,1	2,4	4,3	1,9	7,8	34,9
	Budget	1888-89.	...	8	10,6	1	1,4	2,2	1,8	2,6	8,0	27,5
	Revised		...	1,8	13,5	1	1,2	2,3	2,5	2,7	8,1	32,2
	Accounts		...	2,0	14,0	1	1,8	2,2	2,3	1,8	8,3	32,5
Presidency Police	Accounts	1887-88	...	...	...	...	...	...	...	...	11,0	11,0
	Budget	1888-89.	...	...	...	...	...	..	...	...	10,0	10,0
	Revised		...	...	...	...	...	...	...	...	12,0	12,0
	Accounts		...	..	...	...	...	...	...	2,5	12,3	14,8
Fees, Fines and Forfeitures (chiefly Cattle Pound Fees)	Accounts	1887-88	6	14,3	4,2	6,9	54,8	24,3	10,4	28,6	24,8	168,9
	Budget	1888-89	5	14,0	3,7	8,2	45,	23,5	10,4	29,2	22,8	158,2
	Revised		5	14,8	3,9	7,1	43,7	24,2	9,7	30,0	27,6	101,5
	Accounts		7	15,1	4,2	7,0	49,9	24,3	10,1	29,2	28,2	168,7
Other Receipts	Accounts	1887-88.	5	6	1,4	4,0	21,8	2,4	8	4,0	6,3	41,8
	Budget	1888-89.	4	8	7	3,3	21,4	2,9	9	4,3	6,8	41,5
	Revised		4	7	2,4	3,6	23,4	2,5	1,0	3,4	4,8	42,2
	Accounts		3	1,1	2,5	3,6	24,9	2,4	1,2	3,3	5,8	45,1
Upper Burma Receipts.	Accounts	1887-88.	...	...	18,8	...	...	...	...	...	...	18,8
	Budget	1888-89.	...	...	12,1	..	...	...	...	...	...	12,1
	Revised		...	...	25,0	...	...	...	...	...	...	25,0
	Accounts		...	...	23,9	...	...	...	...	...	...	23,9
TOTAL	Accounts	1887-88.	7,4	16,6	40,7	11,0	77,7	35,4	69,9	36,2	55,4	350,3
	Budget	1888-89.	7,2	16,3	27,1	11,6	68,7	34,7	67,4	36,2	52,6	321,8
	Revised		7,2	17,9	44,8	10,8	69,0	36,0	67,0	37,7	57,5	347,9
	Accounts		1,0	18,9	44,6	10,7	77,0	35,0	67,1	38,4	59,4	353,0

(a) Included under the head "Police supplied to Public Departments."

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XVII.—Police—*continued.*

76. The India estimates under *Police supplied to Railways* represent the amount payable to Government on account of Railway Police, but in the actuals this recovery has been deducted from expenditure, according to the new classification. The head *Police supplied to Municipal Funds* includes in the North-Western Provinces and Oudh arrears on account of 1887-88, and in Madras certain Mopilla fines not anticipated in the Budget. The receipts under *Police supplied to Public Departments, &c.,* were high in the Central Provinces and Bengal, owing to recoveries in connection with the unopened portion of the Bengal Nagpur Railway. The Burma Budget was too low, and in the Punjab the full amount due from the Jhelum Municipality was not received during the year. In Madras the estimates for the head *Presidency Police* were distributed under the other heads, and the Bombay actuals include special sums realised from the Port Trust on account of repairs to the *Caarewitch,* and the increased contribution on a revision of establishment on the opening of the new Victoria Dock. As explained in the last report, the large Bengal credit in 1887-88 under *Fees and Fines, &c.,* was due to high rents obtained for pounds, and though these rents declined in 1888-89, the result was much better than expected. In Bombay, additional cattle pounds were formed during the year as explained in para. 91, and enhanced rates levied for inspecting steam boilers. The increase under *Other receipts* is ascribed in Burma to unforeseen recoveries, and in Bengal to assessments made under Bengal Act V of 1887 for regulating the rural police in Chota Nagpore. In Upper Burma large sums were received in connection with the Punitive Police and as contributions from Municipal and Cantonment Funds.

XVIII—Marine.

		Ind.	Burma.	Assam	Bengal	Madras.	Bombay	TOTAL.
Pilotage Receipts	Accounts 1887-88	...	...	...	86,4	1,4	6	88,4
	Budget 1888-89	...	...	...	85,1	1,3	6	87,0
	Revised 1888-89	...	...	...	82,2	8	6	83,6
	Accounts 1888-89	...	...	...	84,7	...	5	85,2
Dockyard Services, &c.	Accounts 1887-88	55,7	...	...	...	...	...	55,7
	Budget 1888-89	55,0	...	...	...	...	...	55,0
	Revised 1888-89	55,0	...	...	...	...	...	55,0
	Accounts 1888-89	74,7	...	...	...	...	...	74,7
Sale proceeds of Vessels and Stores	Accounts 1887-88	8,0	1	...	1	...	...	8,2
	Budget 1888-89	4,0	1	...	2	...	...	4,3
	Revised 1888-89	8,5	1,6	...	1,7	...	...	11,8
	Accounts 1888-89	8,6	1,7	...	2,3	...	...	12,6
Registration and other Fees	Accounts 1887-88	...	1	...	2,6	...	4,6	7,3
	Budget 1888-89	...	1	...	2,6	...	4,8	7,5
	Revised 1888-89	...	4	...	2,6	...	4,9	7,9
	Accounts 1888-89	...	5	...	2,5	...	5,0	8,0
Coast Light Dues	Accounts 1887-88	...	20,8	...	...	...	...	20,8
	Budget 1888-89	...	20,0	...	—	...	...	20,0
	Revised 1888-89	...	19,5	...	...	...	...	19,5
	Accounts 1888-89	...	18,4	...	...	...	...	18,4
Other Receipts	Accounts 1887-88	9,5	2,0	3	1,9	...	9	14,6
	Budget 1888-89	10,4	1,8	2	2,1	...	...	14,5
	Revised 1888-89	10,6	1,0	...	2,0	...	...	13,6
	Accounts 1888-89	9,9	1,2	1	1,7	...	...	12,9
TOTAL	Accounts 1887-88	73,2	23,0	3	91,0	1,4	6,1	195,0
	Budget 1888-89	69,4	22,0	2	90,0	1,3	5,4	188,3
	Revised 1888-89	74,1	22,5	...	88,5	8	5,5	191,4
	Accounts 1888-89	93,2	21,8	1	91,2	...	5,5	211,8

77. The *Pilotage receipts* fluctuate with the tonnage of the ships visiting the Port, and in Bengal this tonnage was less in 1888-89 than in 1887-88. In Madras these receipts are now credited to the Port Fund. The increase in *Dockyard Services* arises from larger supplies than was expected having been made to vessels of the Royal Navy and other Departments, and in *Sale proceeds of Vessels and Stores* partly from the vessels and stores fetching higher prices than was contemplated at the time of framing the Budget, and partly also from two additional vessels having been sold during the year which it was not intended to sell when the Budget was prepared. The *Registration Fees* were unusually large in Burma in 1888-89, while the *Coast Light Dues* declined owing to the smaller arrival of ships.

XIX.—Education.

		India.	Central Provinces.	Burma	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay	TOTAL.
Fees and Fines	Accounts 1887-88	1,0	3,1	6	3,8	51,9	11,9	5,1	21,1	39,2	137,7
	Budget 1888-89	1,0	3,4	6	3,8	49,0	12,0	5,0	20,4	40,6	135,8
	Revised 1888-89	1,0	3,1	6	3,9	52,2	13,2	5,3	22,6	39,3	141,2
	Accounts 1888-89	1,0	3,1	8	3,9	53,8	13,9	5,2	22,4	39,7	143,8
Contributions	Accounts 1887-88	1,1	8,1	1,2	1	2,9	1,3	4	1,6	2,9	24,6
	Budget 1888-89	1,1	8,3	8	1	2,2	2,0	3	2	6,6	21,6
	Revised 1888-89	1,2	8,0	8	1	2,2	1,8	3	4	6,6	21,4
	Accounts 1888-89	8	8,2	8	1	2,6	1,5	1	5	6,6	21,2

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

XIX.—Education—*continued.*

			India.	Central Provinces.	Burma.	Assam.	Bengal	N.-W P. and Oudh.	Punjab	Madras.	Bombay.	TOTAL.
Other Receipts	Accounts	1887-88	1	4,0	7	3	17,7	4,3	6,1	7,8	21,9	62,9
	Budget	1888-89	1	4,0	1,3	2	2,6	4,0	1,1	7,9	22,8	44,0
	Revised	1888-89	1	3,8	1,4	1	5,6	4,5	9	8,2	19,7	44,3
	Accounts	1888-89	6	3,7	1,6	1	7,8	5,0	9	8,0	19,	47,1
TOTAL	Accounts	1887-88	2,2	15,2	2,5	4,2	72,5	17,5	11,6	30,5	69,0	225,2
	Budget	1888-89	2,2	15,7	2,7	4,1	53,8	18,0	6,4	28,5	70,0	201,4
	Revised	1888-89	2,3	14,9	2,8	4,1	60,0	19,5	6,5	31,2	65,6	206,9
	Accounts	1888-89	2,4	15,0	3,2	4,1	64,2	20,4	6,2	30,9	65,7	212,1

78. The important differences here are in Bengal, the North Western Provinces and Oudh, the Punjab Madras and Bombay. As regards *Bengal* the increase in fees and fines is real, but under "Other Receipts" it consists of adjustments made with District Boards on account of charges paid in previous years. In the *North-Western Provinces and Oudh* an enhanced scale of fees was introduced in 1888-89. The small amount realised in the *Punjab* is ascribed to the agent not having paid within the year the amount due from him on account of sales of books belonging to the late Book Depôt. The *Madras* budget was too low, a larger abatement having been made on account of schools transferred to local agencies than is justified by the results. *Bombay* erred in the opposite direction, sufficient allowance not having been made for such transfers.

XX.—Medical.

RECEIPTS.			India.	Central Provinces.	Burma	Assam.	Bengal	N.-W. P and Oudh.	Punjab.	Madras.	Bombay.	TOTAL
Medical College and School Fees.	Accounts	1887-88	...	..	...	...	2,4	...	...	1,6	2,9	6,9
	Budget	1888-89	...	...	...	...	2,7	...	1	1,8	2,5	7,1
	Revised	1888-89	...	...	...	...	2,5	...	1	1,8	2,1	6,5
	Accounts	1888-89	...	...	...	.	2,3	...	1	1,9	2,1	6,4
Hospital Receipts	Accounts	1887-88	...	...	...	...	5,7	1	5	8	1,8	8,9
	Budget	1888-89	...	...	...	...	7,2	1	5	9	1 9	10,6
	Revised	1888-89	...	...	...	...	5,8	...	4	9	2,5	9,6
	Accounts	1888-89	...	...	...	...	6,0	...	6	1,0	2,7	10,3
Lunatic Asylum Receipts.	Accounts	1887-88	...	2	1,2	...	2,5	4	1,1	1,4	1,2	8,0
	Budget	1888-89	...	3	9	1	2,4	4	2,7	1,5	1,3	9,6
	Revised	1888-89	...	2	1,5	...	2,4	4	1,0	1,5	1,3	8,3
	Accounts	1888-89	...	2	1,5	1	2,1	4	9	1,5	1,3	8,0
Contributions	Accounts	1887-88	4	6	1	...	3,3	10,0	9	8,9	3,0	27,2
	Budget	1888-89	4	1,1	1	...	3,0	10,8	9	8,6	3,0	27,9
	Revised	1888-89	5	9	1	...	3,5	10,4	9	7,1	3,0	26,4
	Accounts	1888-89	6	9	...	...	3,6	10,7	9	7,9	3,0	27,6
Other Receipts	Accounts	1887-88	1	1	1	1	6	1,1	1,1	1,1	7	5,0
	Budget	1888-89	...	1	1	...	3	9	7	7	4	3,2
	Revised	1888-89	...	1	1	1	3	1,3	1,0	1,1	1,1	5,1
	Accounts	1888-89	1	1	1	...	7	9	7	1,1	1,1	4,8
Upper Burma	Revised	1888-89	...	...	5	...	...	...	...	...	...	5
	Accounts	1888-89	..	...	9	...	...	...	...	...	...	9
TOTAL	Accounts	1887-88	5	9	1,4	1	14,5	11,6	3,6	13,8	9,6	56,0
	Budget	1888-89	4	1,5	1,1	1	15,6	12,2	4,9	13,5	9,1	58,4
	Revised	1888-89	5	1,2	2,2	1	14,5	12,1	3,4	12,4	10,0	56,4
	Accounts	1888-89	7	1,2	2,5	1	14,7	12,0	3,2	13,4	10,2	58,0

			Sterling.	Exchange.	TOTAL.				
England	Accounts	1887-88	2,8	1,1	3,9	Total including England.	Accounts	1887-88	59,9
	Budget	1888-89	2,3	1,0	3,3		Budget	1888-89	61,7
	Revised	1888-89	2,5	1,2	3,7		Revised	1888-89	60,1
	Accounts	1888-89	2,7	1,2	3,9		Accounts	1888-89	61,9

79. Considering the uncertain character of these receipts, the foregoing figures present no more than the ordinary fluctuations, except in the *Punjab* where a considerable discrepancy is apparent between budget and actuals under the head Lunatic Asylum Receipts. This comes from a change of classification, whereby the recoveries from District Boards for the maintenance of lunatics are no longer credited to this head, but are set off against the expenditure in a debt account. See corresponding reduction under the charge head, 24—Medical.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*concluded.*

XXI.—Scientific and other Minor Departments.

		India.	Central Provinces	Burma.	Assam.	Bengal	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay	Total.
Receipts on Account of Experimental Cultivation.	Accounts . 1887-88	...	2	1	...	...	1,5	6	3	1,4	4,1
	Budget . 1888-89	...	2	1	...	...	1,7	6	...	1,1	3,7
	Revised . 1888-89	...	2	...	...	6	1,7	6	1	1,4	4,6
	Accounts . 1888-89	..	2	...	...	9	1,3	6	1	1,6	4,7
Botanical and other Public Garden Receipts.	Accounts . 1887-88	1	1,1	...	...	4	3,0	3,5	3	1,1	9,5
	Budget . 1888-89	...	1,3	...	...	4	2,7	3,5	3	8	9,0
	Revised . 1888-89	1	1,2	...	...	4	3,0	3,9	4	1,3	10,3
	Accounts . 1888-89	1	1,3	...	...	2	3,6	4,0	4	1,1	10,7
Cinchona Plantations.	Accounts . 1887-88	...	...	...	...	13,6	...	...	4	...	14,0
	Budget . 1888-89	...	...	...	...	11,7	...	...	15,0	...	26,7
	Revised . 1888-89	...	...	...	...	12,5	...	...	6	...	15,1
	Accounts . 1888-89	...	...	—	...	12,9	...	...	4	...	13,3
Receipts on account of Public Exhibitions and Fairs.	Accounts . 1887-88	1	2	...	...	1	5,2	3,8	...	4	9,8
	Budget . 1888-89	...	1	...	...	1	4,0	4,0	...	3	8,5
	Revised . 1888-89	1	1	...	..	1	5,0	6,7	8	4	13,2
	Accounts 1888-89	1	1	...	...	1	5,1	6,0	7	4	12,5
Government Bull and Stallion Receipts.	Accounts . 1887-88	9	...	...	...	...	...	...	...	...	9
	Budget 1888-89	2	..	...	..	...	...	...	...	...	2
	Revised . 1888-89	5	...	...	...	...	...	...	...	...	5
	Accounts . 1888-89	6	...	...	...	..	...	...	...	...	6
Labour and Emigration.	Accounts . 1887-88	...	...	...	4,7	4,0	...	...	2	...	8,9
	Budget . 1888-89	...	...	...	4,9	4,0	...	...	5	...	9,4
	Revised . 1888-89	..	...	...	5,5	4,5	...	...	7	...	10,7
	Accounts . 1888-89	...	...	...	5,7	4,9	...	...	7	...	11,3
Sale of Instruments and Stores by the Mathematical Instrument Factory.	Accounts. 1887-88	27,7	...	...	...	...	...	...	...	...	27,7
	Budget . 1888-89	18,0	...	...	...	...	...	...	...	...	18,0
	Revised . 1888-89	2,7	...	...	...	...	.	...	...	...	2,7
	Accounts . 1888-89	3,3	...	...	...	...	...	...	...	...	3,3
Other Miscellaneous Receipts.	Accounts. 1887-88	1,1	4	1	...	1	5	2,9	7,8	4,7	17,6
	Budget . 1888-89	1,2	...	1	...	3	5	1,0	7,1	7	10,9
	Revised . 1888-89	1,9	...	2	...	3	3	1,3	9,0	2,2	15,2
	Accounts . 1888-89	2,1	...	1	...	...	4	1,0	9,3	2,5	15,4
TOTAL	Accounts. 1887-88	29,9	1,9	2	4,7	18,2	10,2	10,8	9,0	7,6	92,5
	Budget . 1888-89	19,4	1,6	2	4,9	16,5	8,9	9,1	22,9	2,9	86,4
	Revised . 1888-89	5,3	1,5	2	5,5	18,4	10,0	12,5	11,6	5,3	70,3
	Accounts 1888-89	6,2	1,6	1	5,7	19,0	10,4	11,6	11,6	5,6	71,8

		Sterling.	Exchange.	Total.		
England	Accounts 1887-88	6	3	9	Total including England . . . Accounts. 1887-88 .	93,4
	Budget . 1888-89	1,2	5	1,7	Budget 1888-89	88,1
	Revised . 1888-89	1,4	7	2,1	Revised . 1888-89 .	72,4
	Accounts 1888-89	1,2	5	1,7	Accounts 1888-89	73,5

80 The Bengal *receipts on account of experimental cultivation* represent the sale-proceeds of farm produce not anticipated in the Budget As regards *Cinchona plantations* the Bengal recoveries were especially large in 1887-88 as noted in the report of that year. The Madras Budget was framed high as no sales were effected in 1887-88, and it was expected that large quantities would be placed in the market during 1888-89. It was decided, however, not to tender any of the crude bark, and as the machinery and chemicals required for the prepared febrifuge did not arrive from England, there were practically no sales in this year. The Punjab Budget for *receipts on account of public Exhibitions and Fairs* was too low. The small sum entered in India on account of the *Mathematical Instrument Factory* is due to a change in the accounts, since these receipts are now deducted from the expenditure and not credited gross as was formerly done. The increase in Madras under *Other Miscellaneous Receipts* is derived from examinations for the public service.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
12,906,4	EXPENDITURE	13,098,3	13,038,0	13,013,6

81. The fluctuations in this group are largely due to charges on account of *Upper Burma* which shew an increase of 95,6 since 1887-88. This increase is in Courts of Law (10,7), in Jails (9,1), and in Police (85,9), counterbalanced by 5,1 and 5,0 respectively in Administration and Medical. The accounts shew further that reductions were effected during 1888-89 in the salaries, contingencies, and Store Department of the India Office. Full effect was given to the new contracts with the Presidency Banks by which the allowances for management of the Public Debt are reduced. In Bengal additions have been made to the number of Subordinate Judges and Munsiffs.

18.—Administration.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Salaries of Governor General, Governors, Lieutenant-Governors, and Chief Commissioners, including Commissioner in Sind and his Establishment.	Accounts . 1887-88 .	25,1	4,9	6,0	4,8	11,0	9,7	9,8	12,0	23,0	106,3
	Budget . 1888-89 .	25,1	4,8	7,7	4,8	9,6	9,6	9,6	12,0	23,3	106,5
	Revised . 1888-89 .	25,1	4,8	6,2	4,8	9,6	9,6	9,6	12,0	22,6	104,3
	Accounts . 1888-89 .	25,1	4,8	6,2	4,0	9,6	9,6	9,6	12,0	22,7	103,6
Staff and household	Accounts . 1887-88 .	28,1	6	1,5	6	2,5	4,2	2,8	14,4	18,0	72,7
	Budget . 1888-89 .	29,9	6	2,5	...	2,5	4,2	2,3	13,5	17,8	73,3
	Revised . 1888-89 .	26,8	6	2,2	8	2,5	3,7	2,1	13,4	18,6	70,7
	Accounts . 1888-89 .	26,1	6	2,2	7	2,5	3,5	2,1	12,9	18,4	69,0
Durbar Fund	Accounts . 1887-88 .	16,5	...	...	...	...	...	...	...	...	16,5
	Budget . 1888-89 .	16,0	...	...	...	...	...	...	...	...	16,0
	Revised . 1888-89 .	16,5	...	...	...	...	...	...	...	...	16,5
	Accounts . 1888-89 .	16,5	...	..	...	...	...	...	...	...	16,5
Executive Council	Accounts 1887-88 .	40,8	...	...	...	...	...	...	12,7	12,5	66,0
	Budget . 1888-89 .	39,5	...	...	...	...	...	...	12,7	12,4	64,6
	Revised . 1888-89 .	38,5	...	...	...	...	...	...	13,3	13,2	65,0
	Accounts . 1888-89 .	38,3	...	..	...	...	...	...	13,6	13,2	65,1
Legislative Council	Accounts . 1887-88 .	18,9	...	...	...	2,3	3	...	1,3	...	22,8
	Budget . 1888-89 .	23,6	...	...	...	2,2	3	...	1,4	1	27,0
	Revised . 1888-89 .	17,0	...	...	...	2,2	3	...	1,4	...	20,9
	Accounts . 1888-89 .	17,6	...	...	...	2,2	3	...	1,4	...	21,5
Military Secretary to the Viceroy	Accounts 1887-88	40,5	...	...	...	...	...	7	6,4	7,8	55,4
	Budget . 1888-89	40,3	...	...	...	...	...	2	6,2	8,3	55,0
	Revised 1888-89	41,2	...	...	...	...	...	2	6,5	8,1	50,0
	Accounts 1888-89	42,7	...	...	..	...	...	2	6,4	7,9	57,2
Secretariat	Accounts . 1887-88 .	143,4	8,1	20,7	7,9	46,3	31,7	19,9	27,9	35,4	341,3
	Budget . 1888-89 .	143,2	8,4	23,9	8,1	47,1	31,0	19,9	28,2	35,5	345,3
	Revised . 1888-89 .	144,8	7,6	21,7	8,1	48,1	31,2	19,4	29,0	36,3	346,2
	Accounts 1888-89 .	145,4	7,6	24,3	8,2	50,1	31,2	19,6	28,7	36,3	351,4
Tour Charges	Accounts . 1887-88 .	14,5	1,3	4	7	3,4	3,7	6,0	2	1,0	31,2
	Budget 1888-89	15,8	1,4	4	6	3,4	5,6	6,4	3	7	34,6
	Revised . 1888-89	14,5	1,4	4	6	3,4	5,0	6,0	3	4	32,0
	Accounts 1888-89	10,9	1,2	4	4	2,8	8,5	5,8	1	4	30,5
Board of Revenue and Financial Commissioner	Accounts . 1887-88	...	...		...	26,0	22,0	18,5	18,0	...	84,5
	Budget . 1888-89	...	...	...	...	27,6	21,3	18,3	17,0	...	84,2
	Revised . 1888-89	...	...	4,3	...	27,6	21,3	18,1	17,0	...	88,3
	Accounts . 1888-89	...	...	4,4	...	27,5	21,2	17,6	17,2	...	87,9
Commissioners	Accounts . 1887-88 .	2	20,9	22,1	5,7	54,5	55,7	35,0	...	22,8	216,9
	Budget . 1888-89 .	2	19,5	20,5	5,6	52,5	56,3	33,5	...	23,0	211,1
	Revised 1888-89 .	2	19,4	21,5	5,7	55,5	56,8	34,5	...	23,3	216,9
	Accounts 1888-89	2	18,8	21,5	5,6	53,3	57,1	35,4	...	22,8	214,7
Account Offices	Accounts . 1887-88 .	61,3	7,3	12,8	5,1	34,0	22,7	16,9	24,2	26,8	211,1
	Budget . 1888-89 .	66,8	7,3	13,3	4,7	33,8	23,7	17,2	24,3	27,1	218,2
	Revised . 1888-89 .	62,9	7,5	14,3	4,9	33,8	23,0	15,7	24,4	25,8	212,3
	Accounts . 1888-89 .	62,1	7,4	14,3	4,9	33,9	23,0	15,3	24,7	25,3	210,9
Paper Currency Office	Accounts 1887-88 .	10,9	1	1,6	...	...	1,5	1,2	2,6	8,2	26,1
	Budget . 1888-89 .	10,9	1	1,7	...	...	2,0	1,2	2,6	8,3	26,8
	Revised . 1888-89 .	11,3	1	1,8	..	...	1,5	1,2	2,6	8,1	26,6
	Accounts 1888-89	11,7	1	1,8	...	...	1,5	1,2	2,4	8,3	27,0

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

18.—Administration—*continued.*

		India	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Allowance to Presidency Banks	Accounts 1887-88	17,2	...	...	...	1,4	...	...	4,3	11,8	34,7
	Budget 1888-89	17,7	...	...	...	1,4	...	...	3,1	8,1	30,3
	Revised 1888-89	17,3	...	...	...	1,4	...	...	3,1	8,1	29,9
	Accounts 1888-89	17,2	...	...	...	1,5	...	...	3,0	8,0	29,7
General Establishment of Local Fund Offices	Accounts 1887-88	...	3,4	9	...	17,9	5,7	11,8	19,8	10,5	70,0
	Budget 1888-89	...	3,8	9	...	12,5	6,0	13,4	20,0	11,6	68,2
	Revised 1888-89	...	3,6	9	...	25,0	5,6	11,8	25,0	10,7	82,6
	Accounts 1888-89	...	3,3	9	...	25,6	5,4	12,2	22,0	10,7	80,1
Upper Burma Charges	Accounts 1887-88	...	...	29,8	...	...	...	...	...	...	29,8
	Budget 1888-89	...	...	23,6	...	...	...	...	...	...	23,6
	Revised 1888-89	...	..	25,3	...	...	...	...	...	...	25,3
	Accounts 1888-89	...	...	24,7	...	...	...	...	...	...	24,7
Other Charges, Reserve Treasuries, and Press Commission	Accounts 1887-88	4,0	...	...	...	...	...	...	2	...	4,2
	Budget 1888-89	1,7	...	...	...	...	...	...	2	...	1,9
	Revised 1888-89	1,6	...	...	...	...	...	...	2	...	1,8
	Accounts 1888-89	1,1	...	...	...	...	...	...	2	...	1,6
TOTAL INDIA	Accounts 1887-88	421,4	46,6	95,8	24,8	199,3	157,2	122,6	144,0	177 8	1,389,5
	Budget 1888-89	430,7	45,9	94,5	23,8	192,6	160,0	122,0	141,5	176,2	1,387,2
	Revised 1888-89	417,7	45,0	98,6	24,9	209 1	158,0	118,6	148,2	175,2	1,395,3
	Accounts 1888-89	415,2	43,8	100,7	23,8	209,0	161,3	119,0	144,6	174,0	1,391,4

		Sterling.	Exchange.	Total.
ENGLAND	Accounts 1887-88	267,9	112,5	380,4
	Budget 1888-89	250,5	105,2	355,7
	Revised 1888-89	243,1	113,1	356,2
	Accounts 1888-89	241,4	112,4	353,8

Total including England.	Accounts 1887-88	1,769,9
	Budget 1888-89	1,742,9
	Revised 1888-89	1,751,5
	Accounts 1888-89	1,745,2

82. The excess in Bengal in 1887-88 on account of *salaries of Governor General, &c.*, is due to a portion of the salary of the Chief Commissioner of Burma having been paid in that Province. The reduced charge in India for *Staff and Household* consists of savings in telegrams and hill journey charges. The payment under this head in Assam represents the salary of the Personal Assistant to the Chief Commissioner and was entered in the budget under 3—Land Revenue and 19 A—Law and Justice, as that was the classification at the time. In the India Budget for *Legislative Council* provision was made for the full number of members, but no member was appointed for Madras, while the member for the North Western Provinces was on special duty in Bombay for a part of the time, and the Punjab member arrived late. The excess under *Military Secretary to the Viceroy* is in hill journey charges and telegrams.

83. As regards the *Secretariats*, the charges relating to the Government of India are particularised in the following figures, from which it will be seen that the Financial Department spent about 1,5 more than its budget grant owing to the appointment of a Deputy Secretary and the employment of a junior officer on special duty. The Revenue Department presents an excess of 1,1 on account of acting arrangements and the employment of a special officer on deputation in Burma and Assam. The saving of 1,4 in the Public Works Department occurs almost entirely under Salaries, owing to the absence of some of the higher officers on leave. The charge in Burma now represents the amalgamated Secretariat for the whole Province, the budget having been exceeded chiefly in the cost of telegrams The expenditure in Bengal includes the salaries of the officers employed on the "Statistical account of Bengal" and on enquiries into the excise systems of Madras and Bombay.

1887-88. Accounts.	*Secretariat (India).*	Budget.	1888-89. Revised.	Accounts.
31,3	Financial Department	31,6	33,4	33,1
22,3	Home Department	21,7	21,8	22,2
42,3	Foreign Department	40,4	41,5	40,9
18,1	Revenue and Agriculture	18,6	19,7	19,7
7	Translator's Department	7	7	7
28,7	Public Works Department	30,2	27,7	28,8
143,4	TOTAL	143,2	144,8	145,4

84. The *Tour charges* in India fell short of the budget owing apparently to the Viceroy's tours having been curtailed, while in the North-Western Provinces and Oudh the tours were more extended than was contemplated in the budget.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

85. The new charge in Burma on account of *Board of Revenue and Financial Commissioner* is occasioned by the appointment of a Financial Commissioner for that Province with effect from 1st June 1888. The fluctuations under *Commissioners* in the Central Provinces, Bengal, and the North-Western Provinces and Oudh arise from absences on leave or deputation. In Bengal the difference is also due in part to the temporary appointment of an Additional Commissioner in Patna.

86. The saving in the India *Account Officers* accrued in the Comptroller and Auditor General's Department, from which one officer was deputed to officiate in a leave vacancy at Madras, another at Bombay, and a third in the Paper Currency Office. He also employed temporary establishments to a smaller extent than was anticipated. The increase in Burma was caused by the appointment of an additional officer and clerks to the Comptroller's Office consequent on the annexation of Upper Burma. The Accounts Office at Lahore had not its full complement of officers throughout the year. The fluctuations in Bombay are attributable to changes in the Gazetted staff. The decrease in the *allowance to Presidency Banks* is due to the new contracts having come fully into operation during 1888-89.

87. The great increase in Bengal on account of *General Establishment of Local Fund Offices* arises out of a change in the accounts, whereby the establishments entertained by District Boards are now included in this head, instead of being distributed under Education, Pounds, Ferries, &c. In Madras the number of Punchayats and Unions was increased during the year. The *Upper Burma charges* have diminished as compared with 1887-88, owing chiefly to the amalgamation of the Secretariats as noted above, but there have also been savings in the Grant for Commissioners. The Budget made no provision for the audit of District Fund accounts, in addition to which the actuals shew excess expenditure on account of acting arrangements resulting from privilege leave vacancies, and for postage and telegrams. The reduction in *Other charges*, India, as compared with 1887-88 ensues from the present practice of charging rents, rates and taxes against the several departments for which they are paid.

88. In *England* there were decreases of 1,5 in salaries, 1,9 in charges of the store department, 4 in law charges, 2,0 in telegrams and 1,6 in office contingencies, while 1,5 more than the budget was spent on the management of Debt, and 1,6 on account of the administration in India owing to the Member of the Royal Commission on gold and silver, deputed from this country, being detained in England longer than had been anticipated. The estimate for Currency Notes, which was framed on the average of previous years, proved too high.

10A.—Law and Justice—Courts of Law.

		India.	Central Provinces	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
High Courts, Chief Courts, Recorders' Court and Judicial Commissioner	Accounts 1887-88	5	5,9	15,5	1	105,9	42,7	29,0	49,2	69,0	317,8
	Budget 1888-89	5	6,2	16,9	...	114,5	42,2	31,8	49,2	69,8	331,1
	Revised 1888-89	5	6,2	15,5	...	108,0	42,7	34,0	53,1	67,1	327,1
	Accounts 1888-89	5	6,1	14,9	...	108,1	42,1	34,5	54,1	67,2	327,5
Law Officers	Accounts 1887-88	3	...	4,5	6	26,1	7,5	3,8	12,2	15,6	70,6
	Budget 1888-89	3	...	4,9	1,2	25,8	7,3	3,6	10,5	16,5	70,1
	Revised 1888-89	3	2	4,3	6	27,0	7,6	4,0	12,2	19,4	5[illegible]
	Accounts 1888-89	3	2	4,1	5	27,7	7,8	4,0	13,7	19,5	77,8
Civil and Sessions Courts.	Accounts 1887-88	8,2	2,4	3,6	13,4	404,4	208,2	117,4	226,5	187,9	1,172,0
	Budget 1888-89	7,8	2,5	3,6	14,2	411,9	207,6	120,0	220,3	189,5	1,183,4
	Revised 1888-89	8,2	2,6	3,6	13,8	413,5	209,5	117,5	225,1	188,1	1, 81,9
	Accounts 1888-89	8,1	2,5	3,5	14,0	415,6	210,3	117,5	2[illegible]5,8	187,3	1, 84,9
Court of Small Causes.	Accounts 1887-88	4	3,7	3,0	...	20,6	6,6	3,7	8,2	23,0	69,2
	Budget 1888-89	4	3,8	3,2		20,3	6,8	4,1	8,1	24,4	71,4
	Revised 1888-89	4	3,7	3,1	...	19,8	6,6	3,7	8,1	23,9	69,0
	Accounts 1888-89	4	3,7	3,1	..	19,7	6,0	3,8	8,4	23,9	69,6
Criminal Courts	Accounts 1887-88	12,4	60,0	82,8	36,6	214,7	150,2	121,8	90,2	128,4	807,1
	Budget 1888-89	11,8	60,7	87,0	38,4	220,0	151,6	120,3	100,9	129,5	923,2
	Revised 1888-89	10,9	59,6	85,3	37,8	215,0	151,6	123,3	93,5	125,9	902,9
	Accounts 1888-89	11,0	58,4	84,4	38,0	216,0	150,4	123,9	93,8	125,9	901,8
Other Courts of Justice.	Accounts 1887-88	...	...	...	...	7,2	...	...	6,4	9,8	23,4
	Budget 1888-89	...	...	...	...	7,2	...	...	5,7	9,7	22,6
	Revised 1888-89	...	...	...	...	7,2	...	...	5,6	9,8	22,6
	Accounts 1888-89	...	...	...	...	7,6	...	...	5,8	9,4	22,8
Refunds	Accounts 1887-88	2,4	1,7	9,8	9	14,7	3,6	3,3	5,8	2,8	45,0
	Budget 1888-89	2	1,3	7,8	1,2	13,6	3,4	3,0	5,4	3,0	39,5
	Revised 1888-89	1,3	1,8	8,5	6	14,9	3,6	3,5	6,1	2,8	4[illegible]
	Accounts 1888-89	1,3	2,0	9,1	5	14,8	3,5	3,9	6,9	3,2	44,3
Other Charges (Pleadership Examinations)	Accounts 1887-88	...	...	...	...	5	2,8	...	4	...	3,7
	Budget 1888-89	...	...	...	...	6	1,2	...	5	...	2,3
	Revised 1888-89	...	...	...	..	6	6	...	5	...	1,7
	Accounts 1888-89	...	...	...	...	7	1,4	...	5	...	2,6

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

19A.—Law and Justice—Courts of Law—*continued.*

			India.	Central Provinces.	Burma.	Assam	Bengal.	N.-W. P. and Oudh.	Punjab	Madras	Bombay.	TOTAL.
Upper Burma Charges.	Accounts	1887-88	...	...	51,6	...	...	...	..	...	...	51,6
	Budget	1888-89	...	...	67,8	...	...	...	...	...	...	67,8
	Revised	1888-89	...	...	61,0	...	...	...	...	...	...	61,0
	Accounts	1888-89	...	...	62,3	...	...	...	...	...	...	62,3
TOTAL	Accounts	1887-88	24,2	73,7	170,8	51,6	794,1	421,6	279,0	398,9	4 6.5	2,650,4
	Budget	1888-89	21,0	74,5	191,2	55,0	813,9	423,1	283,4	406,9	442,4	2,711,4
	Revised	1888-89	21,6	74,1	181,3	52,8	806,0	422,2	286,0	404,5	437,	2,685,5
	Accounts	1888-89	21,6	72,9	181,4	53,0	810,2	422,1	287,6	408,1	436,4	2,693,3

			Sterling	Exchange.	Total			
England	Accounts	1887-88	5	2	7	Total including England.	Accounts 1887-88	2,651,1
	Budget	1888-89	1,4	6	2,0		Budget 1888-89	2,713,4
	Revised	1888-89	7	3	1,0		Revised 1888-89	2,686,5
	Accounts	1888-89	6	3	9		Accounts 1888-89	2,694,2

89. The fluctuation under *High Courts* is largely due to the absence of officers on leave, but in Burma the new appointment of Registrar was not filled up, and in the Punjab and Madras the Additional Judge was engaged for a longer period than was contemplated in the budget. The new charge in the Central Provinces under *Law Officers* refers to the recently created office of Government Pleader. The Assam budget was too high, while in Bengal the actuals are high owing to additional allowances drawn in privilege leave vacancies, and to larger fees than were expected having been granted to Counsel in criminal cases. The high charge in Madras is caused by the transfer to this head of Pleaders' fees which were formerly treated as district contingencies, and partly to some important cases which arose during the year and which necessitated the payment of special fees. The large payment in Bombay is due to the prosecution of Jághírdár Hanmantrao, and the refund to Mr. Wilson of his expenses in connection with the charges brought against him by the Dewan of Cambay. The rise in Bengal on account of *Civil and Sessions Courts* is due to the appointment of additional Subordinate Judges and Munsiffs since 1887-88, to increased outlay on establishments for serving processes, and on supplies and services and contingencies. The North-Western Provinces budget was too low, and an extra Judge was appointed at Ghazipur. The saving in the Punjab is composed of numerous items, and in Bombay it is effected in contingencies and process serving. As regards *Criminal Courts* the small amount charged in the Central Provinces is ascribed to the reduced scale of diet money now granted to witnesses in criminal cases. In Burma the establishments have been revised and the budget was raised to provide for the additional cost, but the new scheme was introduced later than was expected. The fluctuations in the other Provinces are due to absences on leave, but in Bengal additional expenditure was incurred for Deputy Magistrates' establishments, and in Madras the budget allowed for a revision of establishments, but it was not carried out. The *Upper Burma charges* fell short of the budget owing to delay in giving effect to the reorganisation mentioned above. In *England* the budget provided for the outfit allowance of three Judges whereas no Judge came to India in the year.

19B.—Law and Justice—Jails.

			India.	Central Provinces.	Burma	Assam.	Bengal.	N.-W. P. and Oudh	Punjab	Madras.	Bombay.	TOTAL.
Jail Manufactures	Accounts	1887-88	1,3	24,6	11,3	1,5	52,9	18,4	14,1	11,5	6,7	145,3
	Budget	1888-89	1,1	32,4	13,8	1,2	62,0	21,0	15,5	17,0	8,5	172,5
	Revised	1888-89	1,3	25,2	12,7	1,2	66,0	19,3	15,5	13,7	8,4	103,3
	Accounts	1888-89	1,2	26,5	14,5	1,5	64,9	17,5	14,4	12,7	7,0	160,8
Other Jail Charges	Accounts	1887-88	5,9	2 ,8	59,8	8,2	100,2	88,2	72,8	71,8	47,6	481,3
	Budget	1888-89	6,5	25,0	61,2	10,6	109,0	88,6	70,8	73,3	50,0	495,0
	Revised	1888-89	6,0	29,1	66,4	8,8	110,0	93 9	76,5	69,3	50,3	510,3
	Accounts	1888-89	4,6	29,0	70,8	8,3	114,7	93,9	77,1	70,3	52,3	521,0
Convict Charges at Port Blair and Nicobars.	Accounts	1887-88	127,3	...	...	...	...	...	...	...	...	127,3
	Budget	1888-89	108,9	...	...	...	...	...	...	...	...	108,9
	Revised	1888-89	128,7	...	...	...	...	...	...	...	...	128,7
	Accounts	1888-89	125,6	...	...	...	...	...	...	...	...	125,6
Other Charges	Accounts	1887-88	8	...	..	...	...	...	...	...	1	9
	Budget	1888-89	8	...	...	...	...		...	...	...	8
	Revised	1888-89	9	...	...	...	...	...	...	...	..	9
	Accounts	1888-89	7	...	...	...	...	...	...	...	...	7
Upper Burma Charges.	Accounts	1887-88	...	...	17,0	...	...	.	..	..	...	17,0
	Budget	1888 89	...	...	23 0	...	...	...	...	...	...	23,0
	Revised	1888 89	...	...	20,6	...	...	...	...	...	...	20,6
	Accounts	1888 89	...	...	20,1	....	...	...	...	...	...	20,1
TOTAL	Accounts	1887-88	135,3	51,4	88,1	9,7	153,1	106,6	86,9	86,3	54,4	771,8
	Budget	1888-89	117,3	57,4	98,0	11,8	171,0	109 6	86,3	90,3	58,5	800,2
	Revised	1888-89	136,9	54,3	105,7	10,0	176,0	113,2	92,0	83,0	58,7	829,8
	Accounts	1888-89	132,1	55,5	111,4	9,8	179,6	111,4	91,5	83,0	59,9	834,2

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

90. The saving under *Jail Manufactures* in the Central Provinces, as compared with the Budget, is due to curtailed expenditure on raw materials in the Jubbulpore School of Industry consequent on a falling off in the demand for tents. The increased expenditure in Bengal is counterbalanced by increased receipts as noted in para. 75. The Madras budget was too high. The saving in *other Jail charges*, India, is made up of numerous small items. The large expenditure in the Central Provinces is ascribed (1) to increase in the number of prisoners, (2) to improved dietary of short-term men, and (3) to high prices of grain. The excess in Burma is largely due to transport charges, the District Jails not affording sufficient accommodation, as well as to large demands for rations, hospital expenses and petty construction and repairs. The expenditure was over-estimated in Assam. The increase in Bengal was in rations and clothing, and in the North-Western Provinces and Oudh in rations. In the Punjab the budget was exceeded in consequence (1) of an increase in the Jail population, (2) of the high prices of food-grains which prevailed in the Province, and (3) of the erection of a new Central Jail at Mooltan. The Madras saving occurred in the cost of rations, owing, it is reported, to more careful supervision over the expenditure, but this saving was partly counterbalanced by increased expenditure for clothing and bedding. The Bombay increase is spread over many items, supplies and services being the chief. The India Budget for *Convict charges at Port Blair and Nicobars* was too low and did not provide sufficiently for stores. A part of this increase is met by improved receipts as noted in para. 75. The head *Other charges* in India includes the cost of Indian convicts in the Straits. The rise in *Upper Burma charges* consists of rations and other charges, a larger number of convicts having been admitted into jail than was provided for in the Budget.

20.—Police.

		India	Central Provinces.	Burma	Assam.	Bengal.	N.-W. P. and Oudh	Punjab	Madras.	Bombay.	TOTAL.
Presidency Police	Accounts . 1887-88 .	...	...	...	...	31,7	...	...	21,7	30,1	83,5
	Budget . 1888-89 .	...	...	...	...	32,2	...	...	22,5	31,5	86,2
	Revised . 1888-89 .	...	...	...	...	33,2	...	...	22,4	30,6	86,2
	Accounts 1888-89	...	...	...	...	32,0	...	...	22,3	30,7	85,0
Superintendence	Accounts . 1887-88 .	...	3,7	4,0	3,2	11,7	12,8	13,4	11,2	4,3	64,3
	Budget . 1888-89	...	3,8	4,6	3,2	11,6	11,7	13,5	11,3	4,5	64,2
	Revised . 1888-89	...	4,6	6,4	3,5	11,6	13,3	12,7	11,3	4,9	68,3
	Accounts 1888-89	...	4,5	6,5	3,5	11,3	13,2	12,9	11,4	4,8	68,1
District Executive Force.	Accounts . 1887-88	31,4	121,8	256,4	41,3	384,5	355,6	241,8	325,7	314,1	2,072,6
	Budget . 1888-89	35,4	124,0	251,3	41,4	388,0	359,2	242,2	331,2	330,5	2,103,2
	Revised . 1888-89 .	32,7	122,6	246,1	41,5	394,0	356,4	240,2	324,5	316,7	2,074,7
	Accounts . 1888-89	32,6	121,5	240,6	40,9	394,7	352,8	238,8	318,7	318,4	2,059,0
Municipal and Cantonment Police.	Accounts 1887-88 .	...	...	...	...	...	...	53,8	—	1,4	55,2
	Budget . 1888-89	...	...	..	...	(a)...	...	54,3	...	1,7	56,0
	Revised . 1888-89	—	—	...	...	...	...	53,7	...	1,3	55,0
	Accounts 1888-89	...	...	...	...	...	...	53,4	...	1,4	54,8
Government Railway Police.	Accounts . 1887-88	13,7	1,6	...	1	9,8	3,1	12,8	5	9,5	51,1
	Budget . 1888-89	14,1	1,5	3,7	1	10,8	3,5	13,5	8	9,6	57,6
	Revised . 1888-89 .	15,6	1,6	...	1	10,8	3,5	12,8	7	9,7	54,8
	Accounts 1888-89	9,3	2,0	...	1	10,2	2,8	13,2	6	10,1	48,3
Village Police	Accounts . 1887-88	.	...	32,5	1	14,1	247,1	...	— 6	108,2	402,6
	Budget . 1888-89	...	...	36,1	1	14,2	249,4	...	7	105,4	405,9
	Revised . 1888-89 .	...	...	37,0	1	15,0	248,7	...	7	87,1	388,6
	Accounts 1888-89	...	...	36,1	1	16,6	248,9	..	6	88,1	390,4
Special Police	Accounts . 1887-88	—	1,4	35,7	49,6	19,9	2 7	13,2	...	60,9	183,4
	Budget . 1888-89	...	2,0	42,4	49,9	18,3	2,9	13,2	...	63,2	191,9
	Revised . 1888-89	3	1,6	37,6	50,4	20,0	2,7	13,3	5	58,2	184,6
	Accounts . 1888-89	3	1,5	35,3	51,3	18,8	2,6	13,2	5	60,4	183,9
Cattle Pounds	Accounts 1887-88	4	4,8	3	1,9	2,2	6,1	2,8	19,7	9,2	47,4
	Budget . 1888-89	1	5,7	3	2,7	2,2	7,0	3,3	20,2	8,5	50,0
	Revised . 1888-89 .	3	5,3	3	2,0	2,2	6,5	2,9	21,3	10,0	50,8
	Accounts 1888-89	3	5,1	3	1,9	2,4	6,4	2,9	21,8	9,9	51,0
Other Charges	Accounts . 1887-88	9,6	1	8	...	9,3	3	2	2,6	1,4	24,3
	Budget . 1888-89	10,9	2	7	...	2,1	4	2	2,7	1,2	18,4
	Revised . 1888-89 .	10,8	2	9	...	2,2	3	1	2,6	1,2	18,3
	Accounts 1888-89	10,8	1	9	...	2,4	3	3	2,6	1,3	18,7
Upper Burma Charges.	Accounts . 1887-88 .	...	...	709,2	...	...	...	...	...	...	709,2
	Budget . 1888-89	...	...	742,8	...	...	...	...	...	...	742,8
	Revised . 1888-89 .	...	...	789,4	...	...	...	...	...	...	789,4
	Accounts 1888-89	...	...	795,1	...	...	...	...	..	—	795,1
TOTAL	Accounts . 1887-88 .	55,1	133,4	1,038,9	96,2	483,2	627,7	338,0	382,0	539,1	3,693,6
	Budget . 1888-89	60,5	137,2	1,081,0	97,4	479,4	634,1	340,2	389,4	556,1	3,776,2
	Revised . 1888-89 .	59,7	135,9	1,117,7	97,6	489,0	631,4	335,7	384,0	519,7	3,770,7
	Accounts . 1888-89	53,3	134,7	1,114,8	97,8	488,4	627,0	334,7	378,5	525,1	3,754,3

(a) Included under District Executive Forces.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

91. The charge for *superintendence* was raised during the year in the Central Provinces and in the North-Western Provinces and Oudh owing to the formation of a special branch in the office of the Inspector General. There was also an increase in Burma where one Inspector General was appointed for the whole country, the officer holding that appointment in Upper Burma, together with his Deputy, having been transferred to Rangoon. The head *District Executive Force* shews savings on the Budget in all Provinces except Bengal, where extra expenditure was incurred on account of privilege leave vacancies and for additional police entertained in Darjeeling and Julpaiguri. The saving in India has accrued from reductions in the strength of the Quetta Police and smaller payments as compensation for dearness of provisions. In the Central Provinces the full complement of Chief and Head Constables and Mounted Police was not maintained and economies were effected in the cost of clothing and other fluctuating items. The Burma saving is spread over all the classes of charges comprised in this head and resulted no doubt from the quieter condition of the country. The North-Western Provinces saving is in the grant for clothing. The Punjab and Madras budgets were too high, while in Bombay the decline is almost wholly due to stoppage of recruiting. As regards the *Government Railway Police* the India charge is a net sum, a recovery of 6 5 having been deducted from it, instead of being credited to XVII—Police as was the former practice. The excess in India has occurred on the Sindh-Pishin line, and in the Central Provinces on the Bengal Nagpur Railway. The provision in the Burma budget was not required. The increased expenditure for *Village Police* in Burma is due to larger payments on account of Headmen in 1888-89, while in Bombay there has been a change of classification by which local charges connected with village accountants are now placed under 3—Land Revenue, Allowances to District and Village Officers. The small charge for *Special Police* in Burma is ascribed to the abolition of the Burma levy in Tharawady, and to transfer of the grant for Police Barracks to the Public Works Department. The excess in Assam was spent mainly on arms and accoutrements, petty construction and repair and miscellaneous contingencies. The reduction in Bombay has occurred in Mahikantha, Palanpur and Rewakantha. The Madras and Bombay accounts shew that additional *Cattle Pounds* were established during the year, for which the Bombay budget did not provide. The large sum paid in 1887-88 as *other charges* in Bengal comprised refund of Pound receipts which had been wrongly treated as Provincial revenue in the preceding year. The budget for *Upper Burma Charges* proved inadequate as regards the cost of punitive and Village Police, and travelling and escort charges and rewards.

21.—Marine.

			India.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
General Supervision and Accounts.	Accounts .	1887-88	16,3	...	...	...	...	...	16,3
	Budget .	1888-89	16,4	...	...	...	...	...	16,4
	Revised .		15,4	...	...	...	...	...	15,4
	Accounts .		15,2	...	...	...	...	...	15,2
Marine Survey and Establishments.	Accounts .	1887-88	11,0	9	...	6,7	1,0	1,9	21,5
	Budget .	1888-89	12,4	8	...	5,7	1,1	2,1	22,1
	Revised		9,0	2,1	...	5.2	9	1,9	19,1
	Accounts .		8,5	2,1	.	5,2	8	1,9	18,5
Dockyards . .	Accounts .	1887-88	71,6	...	...	...	...	...	71,6
	Budget .	1888-89	69,8	...	...	...	...	...	69,8
	Revised .		70,0	...	...	...	...	...	70.0
	Accounts .		70,0	..	...	...	...	...	70,0
Salaries and Allowances of Officers and men afloat.	Accounts .	1887-88	107,0	3,9	4	8,8	3	1	126,5
	Budget .	1888-89	131,0	4,5	3,5	8,7	4	...	148,2
	Revised .		104,0	4,4	2,2	7,1	2	5	118,4
	Accounts .		98,6	4,4	2,2	6,7	3	6	112,8
Marine Stores and Coal for Building and Repairs of Ships.	Accounts .	1887-88	69,5	5,7	5	7.3	...	...	83,0
	Budget .	1888-89	50,8	3.7	3.7	7.7	...	...	65.9
	Revised		58,5	2,0	2,2	4.7	...	3	67,7
	Accounts .		54,4	1,9	2,5	3,8	...	3	62,9
Pilotage, Pilot Establishment, and Vessels.	Accounts	1887-88	...	...	1	58,4	1,4	3	60,2
	Budget .	1888-89	...	...	4	56,3	1,3	3	58,3
	Revised .		...	...	4	57,0	8	3	58,5
	Accounts .		...	...	3	58,3	...	3	58,9

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

21.—Marine—*continued.*

			India.	Burma	Assam.	Bengal	Madras.	Bombay.	Total.
Other Charges	Accounts	1887-88	66,2	20,9	5,8	10,4	...	3	103,6
	Budget	1888-89	49,7	22,8	5,6	17,6	15,0	1,3	112,0
	Revised		36,2	20,3	5,5	28,1	...	1,3	91,4
	Accounts		31,6	26,2	5,2	33,1	...	2	96,3
Total	Accounts	1887-88	341,6	31,4	6,8	91,6	2,7	2,6	476,7
	Budget	1888-89	330,1	31,8	13 3	96,0	17,8	3,7	492,7
	Revised		293,1	28,8	10,3	102,1	1,9	4,3	440,5
	Accounts		278,3	34,6	10,2	107,1	1,1	3,3	434,6
Deduct amounts transferred to other heads.	Accounts	1887-88	8,1	...	..	...	...	...	8,1
	Budget	1888-89	7,1	..	...	...	...	...	7 1
	Revised		7,1	...	..	...	...	...	7,1
	Accounts		6,3	..	...	...	...	...	6,3
Total	Accounts	1887-88	333,5	31.4	6,8	91,6	2,7	2,6	468,6
	Budget	1888-89	323,0	31,8	13.3	96,0	17,8	3,7	485,6
	Revised		286,0	28,8	10,3	102,1	1,9	4,3	433,4
	Accounts		272,0	34,6	10,2	107,1	1,1	3,3	428,3

			Sterling	Exchange.	Total.				
England	Accounts	1887 88	142,4	59.9	202,3	Grand Total, including England. Accounts	1887-88		670,9
	Budget	1888-89	92,0	38.7	130,7	Budget	1888-89		616,3
	Revised		97,5	45,3	142,8	Revised			576,2
	Accounts		102,4	47,6	15-,0	Accounts			578,3

92 The decrease in *General Supervision and Accounts* is chiefly due to the absence on furlough of the Director of the Indian Marine and to economies in the office of the Examiner of Marine Accounts. The *Marine Survey* Department was revised after the budget was framed, with the result that the number of officers was reduced The large saving in India on account of *Salaries and allowances* is attributed to the employment of a smaller number of officers afloat, and to the late arrival of the new torpedo boats whereby the grants sanctioned for them were only partially used. The saving in Bengal is due to the sale of the "Undaunted". The details of the head *Marine Stores and Coal* shew an actual extra expenditure of 7,2 owing to increased indents received from other Departments involving a large expenditure for stores, and to unexpected purchases of stores for vessels in Burma. On the other hand 3,0 was provided for coal and stores for the new torpedo boats, but it was eventually not required for the reasons stated above. The large expenditure in 1887-88 was caused by the operations in Burma as explained in the report of that year. The Burma expenditure was high in 1887-88 owing to the state of the country. In 1888-89 one of the Arrakan steamers was sold and the other discontinued working. In Bengal the demand for coal and stores diminished after the sale of the "Undaunted". The Budget in this Province for *Pilotage* was insufficient. The head *Other Charges* in India comprises (1) Miscellaneous shore establishments, (2) Purchase and hire of ships, and (3) Miscellaneous. As regards miscellaneous shore establishments the expenditure in 1888-89 exceeds that of 1887-88 by 2, and exceeds the budget by 6, chiefly on account of work done by the Agent for Government Consignments for other departments. The savings in purchase and hire of ships and in miscellaneous, amount to 29,3 and 5,5 as compared with 1887-88 and to 15,4 and 4.3 as compared with the budget, the reduction being due in both cases to the more settled state of the country in Burma In Burma itself the charges for light-houses and light-ships exceeded by 1,4 and 2,8 the actuals of the preceding year and the budget, owing to repairs done to the light vessel "Colombo" and to large supplies of stores and provisions. The main difference, however, is in a sum of 4,4 paid for steamer service on the Sittang River The large outlay in Bengal comprises payments on account of a new pilot brig under construction in England. The Madras Budget made provision for a new steam launch which eventually was not required.

93. The excess in *England* arose from indents for the Eastern Division of the Indian Marine having been greater than the estimated requirements.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

22.—Education.

		India.	Central Provinces.	Burma.	Assam	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Direction	Accounts 1887-88	...	3,1	2,6	...	5,6	3,9	4,0	4,5	4,3	28,0
	Budget 1888-89	...	2,8	2,3	...	5,9	3,9	4,1	4,4	4,3	27,7
	Revised 1888-89	..	2,6	1,9	...	6,0	3,9	4,4	4,7	4,4	27,9
	Accounts 1888-89	...	2,6	1,9	2,0	6,1	3,9	4,4	4,6	4,4	29,9
Inspection	Accounts 1887-88	9	8,3	6,2	5,4	33,6	22,9	14,4	33,9	21,2	146,8
	Budget 1888-89	1,1	9,0	6,7	6,0	45,0	24,9	14,8	29,7	21,8	159,0
	Revised 1888-89	1,0	8,1	6,3	5,5	33,2	23,3	13,8	31,0	21,8	147,0
	Accounts 1888-89	9	8,0	6,3	3,5	34,0	22,9	13,5	33,4	22,4	144,9
University	Accounts 1887-88	...	...	...	...	...	2	3,2	...	1,5	4,9
	Budget 1888-89	...	...	...	...	..	7	3,3	...	1,5	5,5
	Revised 1888-89	...	...	...	...	...	...	3,3	..	1,5	4,8
	Accounts 1888-89	...	...	...	...	...	...	3,3	...	1,5	4,8
Government Colleges.	Accounts 1887-88	3,7	1,6	...	...	54,9	11,2	4,8	22,2	26,3	124,7
	Budget 1888-89	3,6	1,7	...	...	55,8	10,9	5,3	26,6	24,6	128,5
	Revised 1888-89	3,3	1,7	...	...	55,0	10,9	4,6	25,6	23,8	124,9
	Accounts 1888-89	3,8	1,8	...	...	55,1	10,9	4,8	25,5	24,1	126,0
Government Schools	Accounts 1887-88	5,4	37,4	11,5	10,0	175,4	98,0	58,6	61,4	177,6	635,3
	Budget 1888-89	5,6	39,1	9,8	10,6	78,3	100,8	59,7	59,8	188,7	552,4
	Revised 1888-89	6,0	37,7	9,4	10,1	177,8	99,1	60,3	60,3	183,2	643,9
	Accounts 1888-89	5,8	36,8	9,6	9,9	172,5	99,7	59,6	61,7	180,5	636,1
Grants-in-aid and Payments by results.	Accounts 1887-88	7,8	8,6	15,3	13,9	55,3	30,7	27,2	62,4	34,5	255,7
	Budget 1888-89	6,5	8,3	16,4	14,7	134,2	30,3	34,5	61,6	47,9	354,4
	Revised 1888-89	5,8	8,0	14,8	14,2	54,0	29,5	29,4	63,2	42,2	261,1
	Accounts 1888-89	6,4	7,5	13,3	14,2	55,4	29,6	29,9	56,1	41,0	253,4
Scholarships	Accounts 1887-88	5	2,7	1,7	1,9	23,7	5,7	5,0	1,5	5,6	48,3
	Budget 1888-89	6	3,5	1,8	2,0	18,8	6,0	8,3	2,0	7,0	50,0
	Revised 1888-89	5	2,9	1,7	2,0	21,2	5,9	6,5	1,7	5,9	48,3
	Accounts 1888-89	6	2,8	1,6	1,9	22,1	5,5	6,0	1,6	5,9	48,0
Other charges	Accounts 1887-88	1	3,3	8,0	8	3,6	5,5	2,5	6,4	17,0	47,2
	Budget 1888-89	1,6	3,6	10,1	8	3,2	4,4	4,1	6,1	18,0	51,9
	Revised 1888-89	1,3	3,3	10,4	5	4,1	4,9	2,1	5,9	17,2	49,7
	Accounts 1888-89	1	3,6	9,9	5	3,7	4,9	2,2	5,4	18,7	49,0
TOTAL	Accounts 1887-88	18,4	65,0	45,3	32,0	352,1	178,1	119,7	192,3	288,0	1,290,9
	Budget 1888-89	19,0	68,0	47,1	34,1	341,2	181,9	134,1	190,2	313,8	1,329,4
	Revised 1888-89	17,9	64,3	44,5	32,3	351,3	177,5	124,4	195,4	300,0	1,347,6
	Accounts 1888-89	17,6	63,1	42,6	32,0	348,9	177,4	123,7	188,3	298,5	1,292,1

		Sterling.	Exchange.	Total.			
England	Accounts 1887-88	6	3	9	Grand Total, including England. Accounts 1887-88		1,291,8
	Budget 1888-89	1,3	5	1,8	Budget 1888-89		1,331,2
	Revised 1888-89	1,2	6	1,8	Revised 1888-89		1,309,4
	Accounts 1888-89	1,1	5	1,6	Accounts 1888-89		1,293,7

94. The *Bengal* figures are again incapable of analysis in the usual detail as the District Boards have not followed the authorized classification. This is unsatisfactory, as the necessity for carrying out the prescribed procedure was noticed in the report of last year and the expectation was entertained that the irregularity would not be repeated. As it is, the Bengal figures must be divided into Provincial and Local Expenditure, and this is done in the following statement. No satisfactory explanation is received regarding the discrepancies in the Local Accounts, but the Provincial Account has been affected by the following circumstances. The excess over Budget under *Inspection* is due to the appointment of two assistant Mahomedan Inspectors with establishment after the Budget was framed, and under *Scholarships* to unexpected arrear payments.

	PROVINCIAL ACCOUNT.								LOCAL ACCOUNT.
	Direction.	Inspection.	Govt. Colleges.	Govt. Schools.	Grants-in-aid and payments by results.	Scholarships.	Other charges.	Total Provincial.	
Accounts 1887-88	5,6	33,6	54,9	68,3	55,3	21,0	3,5	242,2	109,9
Budget 1888-89	5,9	32,4	57,8	70,6	54,6	18,8	3,2	241,3	99,9
Revised 1888-89	6,0	33,2	55,0	67,8	54,0	21,2	4,1	241,3	110,0
Accounts 1888-89	6,1	34,0	55,1	69,6	55,3	21,9	3,8	245,8	103,1

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

95 As regards the other Provinces the charge in Assam for *Direction* is new and appears for the first time this year. It is due to the designation of Inspector of Schools in that Province having been changed to Director of Public Instruction from 1st January 1889, and the charge is counterbalanced by an abatement under *Inspection*. The saving under *Inspection* in the North-Western Provinces and Oudh has accrued from the retirement of an officer whose place was not filled up. The Madras budget provided for the revised scale of Inspectors, but effect was not given to it till late in the year. The *University* in the North-Western Provinces and Oudh is now treated in the accounts as a Local Fund, and hence there is no expenditure under this head. The Madras expenditure on *Government Colleges* now embraces the charges of the Teachers' College and the College of Agriculture formerly taken under Government Schools. The Madura College has been abolished with effect from 1st January 1889. As regards *Government Schools* the short charge in the Central Provinces is due to general savings, and in Burma to the abolition of the Normal School at Rangoon and other economies. The fluctuations in Bombay occur mainly under the heads Head Masters and Teachers, Grants to Municipal and Cantonment Schools and in the Local Expenditure. As regards *Grants-in-aid and Payments by results* the expenditure in Burma is more uncertain than in other Provinces owing to the state of the country. In the Punjab the building and miscellaneous grants were not fully drawn, and in Madras the schools were unable to take full advantage of the rules for result payments, as owing to a reorganisation of the Inspecting Agency, the necessary examinations could not be held. The Bombay expenditure was particularly small in 1887-88. Of the saving in 1888-89 about 3,9 occurs in the local grants, and the rest is largely nominal as it represents building grants provided for here but charged in the Public Works Department. Under *Scholarships*, the excess in Bengal comprises arrear payments. The Punjab and Bombay estimates were too high The saving in *Other charges* in the Punjab is attributed mainly to the estimate for Technical Education not having been fully utilised. This head "Other charges" includes grants for the encouragement of Literature and to Book Societies, and charges of Book Depôts and Registration of Books, &c.

23.—Ecclesiastical.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab	Madras.	Bombay.	TOTAL.
Church of England	Accounts. 1887-88	12,4	3,9	4,3	1,2	13,0	17,6	17,2	25,9	21,5	117,0
	Budget. 1888-89	13,5	3,8	4,3	1,4	13,7	19,3	16,8	26,5	23,2	122,5
	Revised. 1888-89	10,2	3,8	3,1	1,2	12,3	17,8	19,0	25,5	21,9	111,8
	Accounts. 1888-89	9,8	3,7	3,2	1,2	12,1	17,2	19,1	25,9	21,8	114,0
Church of Scotland	Accounts. 1887-88	6	...	3	...	1,2	1,3	1,8	2,0	2,6	9,8
	Budget. 1888-89	8	...	6	...	1,2	1,0	6	2,8	2,7	9,7
	Revised. 1888-89	7	...	3	...	1,5	1,1	9	2,1	3,1	9,7
	Accounts. 1888-89	7	...	...	...	1,4	1,2	1,9	2,0	3,0	10,2
Allowance to other Clergymen.	Accounts. 1887-88	4	...	4	...	8	4	...	3	2,1	4,4
	Budget. 1888-89	2	...	4	...	9	4	2	4	1,8	4,3
	Revised. 1888-89	3	...	5	.	8	4	2	4	2,0	4,6
	Accounts. 1888-89	3	...	5	...	8	1,9	1	3	2,0	5,9
Upper Burma	Accounts. 1887-88	...	...	1,4	...	...	...	...	...	...	1,4
	Budget. 1888-89	...	...	2,7	...	...	...	...	...	..	2,7
	Revised. 1888-89	...	...	1,8	...	...	...	...	...	...	1,8
	Accounts. 1888-89	...	...	1,8	...	..	...	...	...	...	1,8
Other Charges	Accounts. 1887-88	2,6	8	1,1	4	3,2	3,9	4,0	4,8	4,9	25,7
	Budget. 1888-89	2,7	1,0	1,1	6	4,2	4,5	3,0	5,4	4,3	27,4
	Revised. 1888-89	2,6	1,0	1,1	4	3,4	4,7	4,3	4,7	4,9	27,1
	Accounts. 1888-89	2,6	9	1,1	4	3,4	3,0	3,1	4,8	4,9	24,2
TOTAL	Accounts. 1887-88	16,0	4,7	7,5	1,6	18,2	23,2	23,0	33,0	31,1	158,3
	Budget. 1888-89	17,2	4,8	9,1	2,0	20,0	25,2	21,2	35,1	32,0	166,6
	Revised. 1888-89	13,8	4,8	6,8	1,6	18,0	24,0	24,4	32,7	31,9	158,0
	Accounts. 1888-89	13,4	4,6	6,6	1,6	17,7	23,3	24,2	33,0	31,7	156,1

		Sterling.	Exchange.	Total.			
England	Accounts. 1887-88	6	2	8	Total, including England	Accounts. 1887-88	159,1
	Budget. 1888-89	3	1	4		Budget. 1888-89	167,0
	Revised. 1888-89	5	2	7		Revised. 1888-89	158,7
	Accounts. 1888-89	5	3	8		Accounts. 1888-89	156,9

96. These charges vary according to the number of chaplains on leave out of India, and were particularly small this year in *India* and *Burma* owing to the absence on leave of the Bishop of Calcutta and the Bishop of Rangoon. The *Madras* charges were diminished by the temporary transfer to the *Bengal*

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

establishment of an Assistant Chaplain of the Church of Scotland. The *English* budget made provision for six chaplains whereas eleven chaplains came out during the year.

24.—Medical.

Charges.			India.	Central Provinces	Burma.	Assam.	Bengal	N.-W. P. and Oudh.	Punjab	Madras.	Bombay.	TOTAL.
Medical Establishments	Accounts	1887-88	10,5	18,2	10,8	9,7	47,6	41,3	30,1	43,6	27,1	238,9
	Budget	1888-89	9,7	18,1	13,4	10,2	58,6	45,7	31,9	47,1	27,1	261,8
	Revised		9,4	16,8	12,8	9,7	58,6	41,7	33,2	48,7	28,4	259,3
	Accounts		9,5	16,8	12,7	9,5	53,2	41,5	32,3	46,6	28,4	250,5
Vaccine Establishments and Sanitary Commissioner	Accounts	1887-88	6,1	4,0	2,5	1,5	17,5	15,2	9,9	21,3	26,0	104,0
	Budget	1888-89	6,2	5,0	2,5	1,9	18,3	16,0	10,8	21,0	27,4	109,1
	Revised		5,6	4,3	2,4	1,7	18,3	15,2	10,2	20,6	25,1	103,4
	Accounts		5,6	4,3	2,4	1,7	18,5	14,8	10,3	20,7	25,2	103,5
Medical Colleges and Schools	Accounts	1887-88	...	...	3	...	24,4	2,4	9,6	15,8	17,2	69,7
	Budget	1888-89	...	...	3	...	22,9	2,6	9,4	15,6	17,3	68,1
	Revised		...	...	3	...	22,9	2,5	9,6	15,4	16,[illegible]	67,4
	Accounts		...	...	2	...	25,8	2,7	9,8	15,6	16,8	70,9
Government Hospitals and Dispensaries	Accounts	1887-88	2,9	7,2	2,6	6,4	40,8	38,6	25,1	72,2	60,2	256,0
	Budget	1888-89	3,4	8,7	2,6	7,5	34,4	38,5	26,9	70,7	62,0	254,7
	Revised		3,1	8,2	2,3	7,8	34,5	39,4	26,1	66,7	61,1	249,2
	Accounts		3,3	7,7	2,7	7,8	38,7	39,7	26,3	73,4	59,6	259,2
Lunatic Asylum	Accounts	1887-88	9	1,7	2,3	7	10,8	6,2	3,5	8,8	10,8	45,7
	Budget	1888-89	3	1,8	2,3	7	11,5	6,1	5,0	9,1	11,7	48,5
	Revised		4	1,7	2,4	7	11,5	6,3	3,3	8,7	10,7	45,7
	Accounts		4	1,8	2,4	7	10,8	6,3	3,4	8,9	10,8	45,5
Grants for Medical Purposes	Accounts	1887-88	1,4	2	2,2	2	3	5	...	1,4	3	6,5
	Budget	1888-89	1,4	4	1,1	3	3	5	...	1,4	2	5,6
	Revised		1,4	2	1,1	...	3	5	...	1,2	4	5,1
	Accounts		1,2	1	1,5	1	3	5	...	1,0	3	5,0
Other Charges	Accounts	1887-88	...	...	1,4	...	3,9	4	3	3,0	4,9	13,9
	Budget	1888-89	...	...	1,6	...	2,4	4	2	3,4	4,4	12,4
	Revised		...	...	1,4	...	3,5	4	1	2,6	3,8	11,8
	Accounts		...	...	1,3	...	4,1	3	1	2,5	3,8	12,1
Upper Burma charges	Accounts	1887-88	...	...	20,5	..	..	...	...	...	...	20,5
	Budget	1888-89	...	...	20,0	...	...	...	...	..	...	20,0
	Revised		...	...	14,7	...	...	...	...	...	...	14,7
	Accounts		...	...	15,5	...	...	...	..	...	...	15,5
TOTAL	Accounts	1887-88	21,8	31,3	42,6	18,5	145,3	104,6	78,5	166,1	146,5	755,2
	Budget	1888-89	21,0	34,0	43,8	20,6	148,4	109,8	84,2	168,3	150,1	780,2
	Revised		19,9	31,2	37,4	19,9	149,6	109,0	82,5	163,9	146,2	750,6
	Accounts		20,0	30,7	38,7	19,8	151,4	105,8	82,2	168,7	144,9	762,2

			Sterling.	Exchange.	Total.
England	Accounts	1887-88	6,9	2,9	9,8
	Budget	1888-89	7,2	3,0	10,2
	Revised		6,9	3,2	10,1
	Accounts		6,8	3,2	10,0

Total including England	Accounts	1887-88	765,0
	Budget	1888-89	790,4
	Revised		760,7
	Accounts		772,2

97. The expenditure on *Medical Establishments* is necessarily fluctuating as it depends largely on the number of absentees and the standing of the officers actually on duty. In Burma this head is now debited with a portion of the allowances sanctioned for the Inspector General of Prisons and for the Secretary to that officer, as they are also in charge of the Civil Medical Administration of the Province. The North-Western Provinces budget was too high and the Bombay budget too low. The saving in Bombay under *Vaccine Establishments and Sanitary Commissioner* resulted from the retirement of the Sanitary Commissioner in the beginning of the year, and from his successor commencing on the minimum salary of the office. The Bengal Budget for *Medical Colleges and Schools* omitted to provide for the salary of the Ophthalmic Surgeon The excess in this Province as compared with 1887-88 is due partly to the payment of arrear charges and partly to larger outlay on Supplies and Services and Contingencies. The Bengal Budget for *Government Hospitals and Dispensaries* was inadequate. The excess in the North-Western Provinces and Oudh is caused by the opening of new dispensaries. The Madras Budget was insufficient, especially in the Local Section. The Bombay saving is chiefly in grants to Hospitals and Dispensaries. The small expenditure in the Punjab on *Lunatic Asylums* arises out of a change in the accounts, whereby charges payable by District Boards are carried to a Debt head. This is explained under the head XX—Medical, where there is a corresponding reduction in the receipts The saving in *Other Charges* in Madras accrues from the abolition of the Lock Hospital. The reduction in *Upper*

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

Burma Charges has been effected by transferring the control of Medical Establishments in Upper Burma to the Inspector-General at Rangoon Towards the end of 1888-89 the Medical Establishments in Upper Burma were reorganised and this will involve some additional expenditure.

25.—Political.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Political Agents	Accounts 1887-88	163,8	9	1	4,0	...	2,4	12,0	8,2	58,1	249,5
	Budget 1888-89	170,4	9	1	4,1	...	2.7	11,9	7,5	59,1	256,7
	Revised 1888-89	161,5	9	1	3,7	...	2,4	13,0	7,3	58,3	247,2
	Accounts 1888-89	164,7	9	1	3,7	...	2,2	12,0	7,2	58,1	248,9
Charges on the N.-W. Frontier.	Accounts 1887-88	62,0	...	...	...	...	...	22,2	...	...	84,2
	Budget 1888-89	57,0	...	...	...	...	...	21,1	...	...	78,1
	Revised 1888-89	58,8	...	...	...	...	...	23,1	...	...	81,9
	Accounts 1888-89	58,0	...	...	...	...	...	24,2	...	...	82,2
Political Subsidies	Accounts 1887-88	118,9	..	...	..	...	...	...	...	—	118,9
	Budget 1888-89	138,9	...	...	...	...	...	...	...	...	138,9
	Revised 1888-89	183,9	...	...	...	...	...	...	...	...	183,9
	Accounts 1888-89	163,9	...	...	...	...	...	...	...	...	163,9
Entertainment of Envoys and Chiefs.	Accounts 1887-88	3,8	...	1	4	1	...	3,3	...	1,7	9,4
	Budget 1888-89	6,9	...	2	5	9	1	2,8	...	2,0	13,4
	Revised 1888-89	4,2	...	1	4	2	1	3,1	...	1,7	9,8
	Accounts 1888-89	4,3	...	...	4	1	...	3,4	...	2,0	10,2
Durbar Presents and Allowances to Vakeels.	Accounts 1887-88	8,4	...	1	1	3,2	1,5	1,5	...	5,7	20,5
	Budget 1888-89	7,0	1	...	2	1,0	4	1,6	...	5,4	15,7
	Revised 1888-89	6,9	1	1	2	1,0	6	2,1	...	4,6	15,7
	Accounts 1888-89	4,7	...	9	1	1,1	5	2,6	...	4,0	13,9
Refugees and State prisoners.	Accounts 1887-88	47,9	...	6	...	6	9,0	17,4	8	5,7	82,0
	Budget 1888-89	76,9	...	5	...	1,0	8,7	18,0	8	6,4	112,3
	Revised 1888-89	71,3	...	6	...	1,5	8,6	18,5	8	6,5	110,7
	Accounts 1888-89	66,0	...	5	...	1,1	8,9	18,7	8	5,7	101,7
Upper Burma charges.	Accounts 1887-88	...	.	15,5	...	...	..	...	...	...	15,5
	Budget 1888-89	..	...	11,1	...	...	...	...	...	...	11,1
	Revised 1888-89	...	...	15,9	...	...	...	...	...	...	15,9
	Accounts 1888-89	...	...	15,3	.	...	...	...	...	...	15,3
Other charges	Accounts 1887-88	32,2	2	1,3	1,1	1,8	1	12,5	1	11,9	61,2
	Budget 1888-89	30,0	2	1,6	4	6	3	4,9	...	11,6	49,6
	Revised 1888-89	30,9	1	1,3	6	4,3	5	8,2	1	11,8	57,8
	Accounts 1888-89	48,3	2	1,2	5	6,0	4	8,1	...	11,8	76,5
TOTAL	Accounts 1887-88	437,0	1,1	17,7	5,6	5,7	13,0	68,9	9,1	83,1	641,2
	Budget 1888-89	487,1	1,2	13,5	5,2	3,5	12,2	60,3	8,3	84,5	675,8
	Revised 1888-89	520,5	1,1	18,1	4,9	7,0	12,2	68,0	8,2	82,9	722,9
	Accounts 1888-89	509,9	1,1	18,0	4,7	8,3	12,0	6 0	8,0	81,6	712,6

England.		Sterling.	Exchange.	Total.
Mission to the Court of Persia.	Accounts 1887-88	10,0	4,2	14,2
	Budget 18 8-89	10,0	4,2	14,2
	Revised 18 8-89	10,0	4,6	14,6
	Accounts 18 8-89	10,0	4,6	14,6
Her Majesty's Establishment in China.	Accounts 1887-88	15,0	6,3	21,3
	Budget 1888-89	15,0	6,3	21,3
	Revised 1888-89	15,0	6,9	21,9
	Accounts 1888-89	15,0	7,0	22,0
Other Charges	Accounts 1887-88	5,6	2,4	8,0
	Budget 1888-89	2,3	1,0	3,3
	Revised 1888-89	4,7	2,3	7,0
	Accounts 1888-89	4,8	2,2	7,0
Total England	Accounts 1887-88	30,6	12,9	43,5
	Budget 1888-89	27,3	11,5	38,8
	Revised 1888-89	29,7	13,8	43,5
	Accounts 1888-89	29,8	13,8	43,6

Total including England.		
Accounts 1887-88		684,7
Budget 1888-89		714,6
Revised 1888-89		766,4
Accounts 1888-89		756,2

98. Of the saving in India under *Political Agents*, 2,4 is derived from abolition of the Office of Superintendent of Political Pensions in Calcutta, and 3,0 from acting arrangements. The balance is made up chiefly of short payments to news-writers and for secret service. The excess in *Charges on the North-West Frontier* in the Punjab consists of increased outlay for Jezailchi corps and for great-coats supplied to the Khyber Rifles. The payments in 1888-89 on account of *Political Subsidies* include the amounts short

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

drawn by the Amir of Afghanistan in the preceding year, as noticed in the last report. There is nothing special to record in connection with the heads *Entertainment of Envoys and Chiefs* and *Durbar Presents and Allowances to Vakeels*, which are of a fluctuating character, the expenditure being regulated according to circumstances. The India estimates for *Refugees and State prisoners* were too high. The excess in *Upper Burma charges*, as compared with the Budget, is due to charges connected with the Shan, Mogong, and Chin expeditions. The pay of the Superintendent, Southern Shan States, has been increased, and a Superintendent with establishment appointed for the Northern Shan States; an Additional Assistant Commissioner and Myooks have also been appointed. The expenditure grouped under the head *Other Charges* relates to the various Political Missions on the Frontier, the charges for the Merwara Battalion in Ajmere, the Toll Establishment at the Khyber Pass and rewards for political services. It also includes charges against the Revenues of Berbera and Zaila on the Somali Coast, and the cost of special political arrangements These latter are always variable and difficult to estimate, and in 1888-89 the excess in India is made up chiefly of two items, namely, 4,1 relating to the expenses of the Kabul Mission, and 13,1 paid in the Military Department in connection with political arrangements.

99. The head *Other Charges* in England records the payment for English stores and various other items connected with the Indian political service. In 1888-89 the account includes a contribution of 2,5 made towards the cost of a steamer for purposes of commercial navigation on the Upper Karun,

26.—Scientific and other Minor Departments.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SCIENTIFIC.											
Survey of India	Accounts . 1887-88	179,1	...	...	...	...	...	...	...	...	179,1
	Budget . 1888-89	167,0	...	...	...	...	...	...	...	...	107,0
	Revised . 1888-89	148,7	...	...	...	...	...	...	...	...	148,7
	Accounts 1888-89	159,9	...	..	...	...	...	...	...	...	159,9
Botanical Survey	Accounts 1887-88	1,6	...	...	...	...	...	...	...	...	1,6
	Budget 1888-89	1,9	..	...	...	...	...	...	...	...	1,9
	Revised . 1888-89	1,7	...	...	...	...	...	...	...	...	1,7
	Accounts 1888-89	1,8	...	...	...	...	...	...	...	...	1,8
Geological Survey and Museum.	Accounts . 1887-88	16,6	...	...	...	...	...	...	...	...	16,6
	Budget . 1888-89	19,1	...	...	...	...	...	..	...	...	19.1
	Revised . 1888-89	15,7	...	...	...	...	...	...	...	...	15,7
	Accounts 1888-89	14,6	...	...	...	...	...	...	...	...	14,6
Meteorological Department.	Accounts . 1887-88	24,4	...	...	...	...	...	...	...	...	24,4
	Budget . 1888-89	26,0	...	...	..	...	...	...	...	...	26,0
	Revised . 1888-89	24,5	...	...	...	...	...	...	...	...	24,5
	Accounts . 1888-89	24,9	...	...	...	...	...	...	...	...	24,9
Archæological Department.	Accounts . 1887-88	11,7	...	...	...	..	...	...	...	2	11,9
	Budget . 1888-89	11,3	...	...	...	...	...	...	...	...	11,3
	Revised 1888-89	11,2	...	6	...	...	...	...	...	...	11,8
	Accounts . 1888-89	11,3	.	6	...	...	...	...	...	...	11,9
Museums	Accounts . 1887-88	6,7	2	2	3	1,1	2,4	3	2,5	2	13,0
	Budget 1888-89	6,1	2	2	4	1,3	1,9	3	2,6	1	13,1
	Revised . 1888-89	6,6	2	3	1	1,2	1,9	9	2,7	1	14,0
	Accounts . 1888-89	6 5	2	3	2	1,3	1,7	4	2,6	2	13,4
Other Scientific Departments.	Accounts . 1887-88	...	...	3	...	1,4	1	...	3,4	2,1	7,3
	Budget . 1888-89	...	...	3	...	1,2	1	...	2,7	2,4	6,7
	Revised . 1888-89	...	...	3	...	1,2	1	...	7,8	2,1	11,5
	Accounts . 1888-89	...	...	2	...	1,2	1	...	7,8	2,1	11,4
AGRICULTURAL.											
Experimental Cultivation.	Accounts . 1887-88	2,4	8	2	...	1	3,7	7	5	3 3	11,7
	Budget . 1888-89	2.8	1,4	5	...	1,7	4,3	1,4	6	3,9	16,6
	Revised . 1888-89	2,4	1,1	2	...	1,3	4,2	9	7	3,0	13,8
	Accounts . 1888-89	1,9	7	2	...	2 2	4,0	1,0	7	3,9	14,6
Cinchona Plantations	Accounts . 1887 88	...	...	...	...	10,5	...	...	7,2	...	17,7
	Budget . 1888-89	...	...	...	...	11,5	...	...	7,3	...	18,8
	Revised . 1888-89	...	...	...	...	11,5	...	...	7,5	..	10,0
	Accounts 1888-89	...	...	...	...	11,4	...	...	6,9	...	18,3
Public Exhibitions and Fairs.	Accounts . 1887-88	2,5	4	...	1	6	3,5	1,7	1,6	2,0	12,4
	Budget . 1888-89	2	1,0	1	1	...	3,1	1,0	1,4	1,9	9,7
	Revised . 1888-89	3	6	1	1	8	3,0	1,6	1,4	2,7	10,6
	Accounts . 1888-89	...	5	1	1	6	2,6	1,5	1,2	1,8	8,4
Bull and Stallion Charges.	Accounts . 1887-88	23,7	...	...	...	...	...	...	...	..	23,7
	Budget . 1888-89	21,4	...	...	...	...	...	..	.	...	21,4
	Revised . 1888-89	21,4	...	...	..	...	...	...	...	...	21,4
	Accounts . 1888-89	21,7	...	...	...	...	...	...	...	...	21,7

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*concluded*

26.—Scientific and other Minor Departments—*continued.*

		India.	Central Provinces.	Burma	Assam	Bengal.	N.-W. P. and Oudh.	Punjab	Madras.	Bombay.	TOTAL
Botanical and other Public Gardens.	Accounts . 1887-88 .	3	2,3	1	...	10,1	9,0	11,7	2,5	2,5	38,5
	Budget . 1888-89 .	4	2,6	1	...	11,1	9,2	12,0	2,5	2,1	40,0
	Revised . 1888-89 .	4	2,4	1	..	9,6	9,0	12,2	2,5	2,2	38,4
	Accounts 1888-89	3	2,4	1	...	9,4	8,6	12,1	2,5	2,4	37,8
Other Agricultural Charges.	Accounts . 1887-88 .	2,0	1	2,7	1	...	1	3,7	4,0	9,4	22,1
	Budget . 1888-89 .	2,1	1	3,3	1	...	2	4,9	5,5	10,0	26,2
	Revised . 1888-89 .	1,8	1	2,8	1	...	1	4,0	5,1	8,8	22,8
	Accounts . 1888-89	1,8	1	2,9	...	1	3	4,7	4,9	8,8	23,6
EMIGRATION.											
Emigration .	Accounts . 1887-88	7	...	...	3,9	4,8	1	...	2,1	...	11,6
	Budget . 1888-89 .	7	...	..	4,8	4,9	3	...	2,1	...	12,8
	Revised 1888-89 .	7	...	...	4,0	4,9	3	...	2,1	...	12,0
	Accounts 1888-89	9	...	...	3,5	4,5	2	...	2,1	...	11,2
STATISTICS.											
Provincial Statistics	Accounts . 1887-88 .	2	1,0	2	1	2,8	...	1,1	5,1	1,0	11,5
	Budget . 1888-89 .	1	1,0	3	2	2,4	...	1,4	3,4	5	9,3
	Revised . 1888-89 .	1	1,0	2	1	2,1	..	1,0	3,6	5	8,6
	Accounts 1888-89	2	1,0	2	1	6	...	1,0	3,4	4	6,9
Other Statistical Charges.	Accounts . 1887-88 .	2	...	...	4	1,7	...	5	...	7	3,5
	Budget . 1888-89 .	...	...	...	3	2,1	...	3	...	8	3,5
	Revised . 1888-89 .	...	...	...	3	2,2	...	7	...	8	4,0
	Accounts 1888-89	1	...	.	3	2,0	...	5	...	9	3,8
Miscellaneous .	Accounts . 1887-88	4,6	1	...	...	2	7	2	7,5	1,1	14,4
	Budget . 1888-89 .	4,6	2	...	...	3	7	3	6,9	1,1	14,1
	Revised . 1888-89 .	4,6	1	...	...	2	6	1,7	7,6	1,0	15,8
	Accounts . 1888-89	5,0	1	...	...	2	4	1,8	8,0	1,1	16,6
Upper Burma .	Accounts . 1887-88	...	...	2	...	...	...	...	...	...	2
	Budget . 1888-89 .	...	...	2	...	...	...	...	...	...	2
	Revised . 1888-89 .	...	...	2	...	...	...	...	...		2
	Accounts 1888-89	...	...	...	...	...	..	...	...	...	...
TOTAL .	Accounts 1887-88 .	276,7	4,9	3,9	4,9	33,3	19,6	19,9	36,4	22,5	422,1
	Budget . 1888-89 .	263,7	6,5	5,0	5,9	36,5	19,8	22,5	35,0	22,8	417,7
	Revised . 1888-89 .	240,1	5,5	4,8	4,7	35,0	19,2	23,0	41,0	21,2	394,5
	Accounts . 1888-89	250,9	5,0	4,6	4,2	33,5	17,9	23,0	40,1	21,6	400,8

		Sterling.	Exchange.	TOTAL.			
England .	Accounts 1887-88 .	18,6	7,8	26,4	Total, including England . . .	Accounts . 1887-88 .	448,5
	Budget 1888-89	20,0	8,4	28,4		Budget . 1888-89	446,1
	Revised 1888-89	18,8	8,8	27,6		Revised . 1888-89	422,1
	Accounts 1888-89	18,8	8,8	27,6		Accounts 1888-89	428,4

100. The amount entered against the *Survey of India* is a net charge after deducting the share of the gross expenditure payable by Provincial Governments. This share was greater than was anticipated in the budget and hence the apparent saving. The saving in *Geological Survey and Museum* is due largely to leave arrangements in the higher grades, and to the appointment of Artist not having been filled. The abolition of a fixed travelling allowance to the Director, and of conveyance allowance to Assistant Superintendents appointed after June 1887, has also contributed to this result. The actuals under *Meteorological Department* are low mainly in consequence of smaller payments to observers. The head *Other Scientific Departments* represents donations to Scientific Societies, &c., and the Madras Expenditure embraces a grant of 4,6 for the Victoria Technical Institute. In Bengal the head *Experimental Cultivation* includes the cost of experiments in silk, and of establishing an experimental farm in Burdwan for agricultural purposes. The head *Other Agricultural Charges* shews the cost of Veterinary Colleges and Schools and of the Establishments for prevention of cattle disease. The Assam Budget for *Emigration* was high. *Other Statistical Charges* comprise expenditure for registration of Railway, River and Road-borne Traffic and similar items. As regards the head *Miscellaneous*, it shews the charges for the Board of Examiners at Calcutta and the payments for various Civil Service Examinations. The Punjab account includes the expenses of the Jhajjar Fuel and Fodder Reserves, an incorporated Local Fund, for which no provision existed in the Budget. The increase in Madras is almost entirely in the remuneration granted to Examiners of the Minor Civil Service Examinations, and is counterbalanced by additional receipts as credited under the head XXI—Scientific and Other Minor Departments. The Bombay charge is composed almost entirely of payments for the Reporter on the Native Press.

Section E.—MISCELLANEOUS.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
1,606,1	RECEIPTS	1,166,2	1,796,5	1,792,8

101. The leading feature in this section is the large receipt under *Exchange* which shews a gain in excess of the Budget of 536,5 of which 301,7 arose out of transactions connected with subsidized Railway Companies and the Mysore Railway, and was excluded from the Budget pending orders. In addition to these special items, the gain by exchange on railway transactions exceeded expectations, owing partly to large withdrawals by the Companies and partly to the fall in the value of the rupee.

XXII.—Receipts in aid of Superannuation, Retired and Compassionate Allowances.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Subscriptions to the Military, Military Orphan, and Medical Retiring Funds . .	Accounts. 1887-88 .	39,1	...	...	...	2,3	...	...	22,6	20,1	84,1
	Budget . 1888-89 .	38,0	...	...	...	2,0	...	...	25,4	18,1	83,5
	Revised . 1888-89 .	38,0	...	...	.	2,2	...	...	21,0	17,8	79,0
	Accounts . 1888-89 .	36,7	.	...	...	3,2	...	...	19,1	17,3	76,3
Amount appropriated from the capital account of the Military Orphan Fund . .	Accounts. 1887-88 .	35,2	...	...	...	...	...	...	...	...	35,2
	Budget . 1888-89 .	32,6	...	..	...	...	...	...	...	...	32,6
	Revised . 1888-89 .	37,0	.	...	...	...	...	...	...	...	37,0
	Accounts 1888-89 .	2,3	...	...	...	...	...	...	...	...	2,3
Subscriptions to the Bengal Civil Fund . .	Accounts. 1887-88 .	8,2	1,7	1,3	1,2	14,9	12,0	6,6	2	4	46,5
	Budget . 1888-89 .	6,1	1,6	1,3	1,2	15,2	12,2	6,5	3	4	44,8
	Revised 1888-89 .	5,8	1,0	1,5	1,4	15,0	12,2	6,5	...	5	44,5
	Accounts . 1888-89 .	6,5	1,5	1,5	1,4	15,0	12,1	7,0	1	6	45,7
Subscriptions to the Madras Civil Fund . .	Accounts. 1887-88 .	4	...	...	...	...	...	...	8,1	...	8,1
	Budget . 1888-89 .	3	...	...	...	...	...	...	6,0	...	6,3
	Revised 1888-89 .	3	...	...	...	...	...	...	8 0	...	8,3
	Accounts 1888-89 .	3	...	...	...	.	...	...	6,8	...	7,1
Subscriptions to the Bombay Civil Fund . .	Accounts. 1887-88 .	1,0	...	...	...	...	...	2	...	7,0	8,2
	Budget . 1888-89 .	3	...	...	...	...	...	1	...	7,0	7,4
	Revised . 1888-89 .	3	...	...	...	...	...	1	...	6,6	7,0
	Accounts . 1888-89 .	2	...	...	...	...	...	1	...	6,8	7,1
Contributions for Pensions and Gratuities . .	Accounts. 1887-88 .	27,2	3,6	3	3	4,4	2,9	5,0	3,6	19,2	66,5
	Budget . 1888-89 .	26,9	1,2	4	3	4,5	2,0	4,4	2,5	10,6	61,8
	Revised . 1888-89 .	47,0	4,8	3	3	4,5	2,6	5,3	4,0	20,3	89,1
	Accounts 1888-89 .	45,9	5,6	3	3	4,8	2,7	5,2	5,7	20,5	91,0
Upper Burma .	Accounts 1887-88 .	...	.	1,0	..	...	...	...	...	..	1,0
	Budget 1888-89 .	...	...	9	...	...	...	..	...	...	9
	Revised 1888-89 .	...	...	7	...	..	...	..	...	...	7
	Accounts 1888-89 .	...	...	6	...	...	...	...	...	...	6
Other Items . .	Accounts. 1887-88 .	2,1	3	2	1	8	7	3	8	6	5,9
	Budget . 1888-89 .	1,3	4	2	1	8	8	3	8	8	5,5
	Revised 1888-89 .	1,4	4	3	2	8	9	4	1,1	8	6,3
	Accounts 1888-89 .	2,0	6	3	2	9	9	4	9	8	7,0
[illegible] .	Accounts 1887-88 .	113,2	5,6	2,8	1,6	22,4	15,6	12,1	35,3	47,3	255,9
	Budget . 1888-89 .	105,5	3,2	2,8	1,6	22,5	15,0	11,3	35,0	45,9	242,8
	Revised . 1888-89 .	129,8	6,8	2,8	1,9	22,5	15,7	12,3	34,1	46,0	271,0
	Accounts 1888-89 .	93,9	7,7	2,7	1,9	23,9	15,7	12,7	32,6	46,0	237,1

		Sterling.	Exchange.	Total
England . .	Accounts . 1887-88	104,1	43,7	147,8
	Budget . 1888-89 .	98,1	41,2	139,3
	Revised . 1888-89 .	103,8	48,3	152,1
	Accounts . 1888-89 .	104,7	48,7	153,4

Total including England	Accounts . 1887-88	402,7
	Budget 1888-89	382,1
	Revised 1888-89	424,0
	Accounts 1888-89	390,5

102. *Subscriptions to the Military, Military Orphan and Medical Retiring Funds* are declining with the retirement of old subscribers, since their places are not filled with new admissions. The India estimate for *Appropriation from the Capital account of the Military Orphan Fund* was a mistake, as the amount

Section E.—MISCELLANEOUS—*continued.*

available was exhausted in 1887-88 except the small sum now credited. The next head requiring attention is *Contributions for Pensions and Gratuities* which shews a large excess. This excess represents the contribution now levied for the first time in respect of the British Officers employed in the Hyderabad Assigned Districts. In the Central Provinces recoveries were made on account of officers lent to the Bengal-Nagpur and Indian Midland Railways, and in Madras on account of officers transferred from the Bellary-Kistna State Railway to the Southern Mahratta Railway Company. These recoveries were not anticipated when the Budget was framed.

103. In *England* there were exceptional receipts this year in consequence of the investment of certain Trust funds. There were also small increases in the subscriptions realised on account of the various Service Funds in India.

XXIII.—Stationery and Printing.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bombay.	TOTAL.
Receipts from sale of Stationery.	Accounts. 1887-88	...	6	2,3	1	6,5	9	10,0	2,4	1,7	24,5
	Budget } 1888-89	...	5	1,6	1	7,0	1,1	1,2	1,7	1,5	14,7
	Revised } 1888-89	...	...	2,4	1	6,7	1,1	2,1	3,3	1,7	17,4
	Accounts } 1888-89	2	1	2,4	...	8,0	1	2,0	2,8	1,8	17,4
Sale of Gazettes and other publications.	Accounts. 1887-88	4,0	3	2	1	8,1	3,4	3	3,9	2,1	22,4
	Budget } 1888-89	3,0	2	3	1	6,5	3,4	2	3,3	1,7	18,7
	Revised } 1888-89	5,4	2	5	1	9,0	3,6	3	4,3	1,7	25,1
	Accounts } 1888-89	5,9	1	4	1	9,3	3,3	2	4,4	1,5	25,2
Other Press Receipts.	Accounts. 1887-88	5,0	9	2	5	7,5	3,0	9,8	3,5	2,9	33,3
	Budget } 1888-89	5,5	9	2	4	7,7	1,6	4,0	3,4	3,0	26,7
	Revised } 1888-89	6,0	7	3	3	5,3	1,3	4,6	2,9	3,8	25,2
	Accounts } 1888-89	6,4	7	7	3	4,9	1,9	3,6	2,6	4,5	25,6
Upper Burma	Accounts. 1887-88	...	...	1	...	...	...	...	...	...	1
	Budget } 1888-89	...	...	...	...	...	...	...	...	...	...
	Revised } 1888-89	...	...	2	...	...	...	...	...	...	2
	Accounts } 1888-89	...	...	2	...	...	...	...	...	...	2
TOTAL	Accounts 1887-88	9,0	1,8	2 8	7	22,1	7,3	20,1	9,8	6,7	80,3
	Budget } 1888-89	8,5	1,6	2,1	6	21,2	6,1	5,4	8,4	6,2	60,1
	Revised } 1888-89	11,4	9	3,4	5	21,0	6,0	7,0	10,5	7,2	67,9
	Accounts } 1888-89	12,5	9	3,7	4	22,2	5,3	5,8	9,8	7,8	68,4

104. The *receipts from sale of Stationery* were large in Bengal, owing to increased supplies made to State Railways. They are very fluctuating in the North-Western Provinces and Oudh, where they were particularly low in 1888-89. The Punjab receipts have diminished as the North-Western Railway no longer indents upon the Stationery Department. The *sale of Gazettes and other publications* in India and Bengal was increased by a demand for the publication "Digest of Indian Law" and for Law Reports. The shrinkage in *other press receipts* was caused in Bengal by the stoppage of supplies to District Boards. The Punjab credit in 1887-88 was large in consequence of a misclassification as explained in the report of that year.

XXIV.—Exchange.

1887-88. Accounts.		1888-89. Budget.	1888-89. Revised.	1888-89. Accounts.
	Guaranteed Companies—			
	(*Net Repayments in India*)—			
	Sterling Amount	393,5	401,5	350,9
—144,3	Exchange at average rate of Council Bills	—165,3	—186,7	—16[illegible]
245,6	Exchange at contract and fixed rates on the sterling amount and on revenue stores	254,0	266,5	283,0
101,3	**Net result (gain + loss—)**	88,7	79,8	119,7
	Other Companies—			
	(*Net withdrawals in India*)—			
	SOUTHERN MAHRATTA RAILWAY—			
	Sterling Amount	431,1	621,2	608,9
220,0	Exchange at average rate of Council Bills	181,1	288,8	283,3
—97 5	Exchange at contract and fixed rates	—147,7	—186,2	—191 7
122,5	**Net result (gain + loss—)**	33,4	137,1 (*a*)	126,1 (*a*)

(*a*) Includes 34,5 gain on capital transaction of Mysore Railway during 1886-87 and 1887-88.

Section E.—MISCELLANEOUS—*continued.*

XXIV.—Exchange—*continued.*

1887-88 Accounts.		1888-89. Budget.	1888-89. Revised.	1888-89. Accounts.
	INDIAN MIDLAND RAILWAY—			
	Sterling Amount	1,200,0	1,528,8	1,505,3
515,6	Exchange at average rate of Council Bills	504,0	710,9	700,4
—172,3	Exchange at contract and fixed rates	—300,0	—301,2	—297,4
343,3	**Net result (gain + loss—)**	204,0	409,7	403,0
	BENGAL-NAGPUR RAILWAY—			
	Sterling Amount	1,153,9	1,585,9	1,533,1
636,5	Exchange at average rate of Council Bills	484,6	737,4	713,3
—392,4	Exchange at contract and fixed rates	—346,1	—348,1	—340,9
244,1	**Net result (gain + loss—)**	138,5	389,3	372,4
	BENGAL CENTRAL RAILWAY—			
	Sterling Amount	10,0	11,4	10,7
1,4	Exchange at average rate . .	4,2	5,3	5,0
—1,3	Exchange at contract rate . .	—4,0	—4,6	—3,1
1	**Net result (gain + loss—)**	2	7	1,9
	Remittance Accounts—			
	(*Net payments in England*)—			
	EAST INDIAN RAILWAY ADVANCES—			
	Sterling Amount	256,5	270,0	264,4
—101,6	Exchange at average rate of Council Bills	—107,8	—125,6	—123,0
84,2	Exchange at contract and fixed rates	108,0	121,9	112,6
—17,4	**Net result (gain + loss—)** . .	2	—3,7	—10,4
	RAJPUTANA-MALWA RAILWAY ADVANCES—			
	Sterling Amount	185,0	130,6	117,1
—52,0	Exchange at average rate of Council Bills	—77,7	—60,7	—54,5
40,8	Exchange at contract and fixed rates	77,7	58,3	51,9
—11,2	**Net result (gain + loss—)** .	...	—2,4	—2,6
	MISCELLANEOUS—			
	Sterling Amount	649,2	749,8	731,5
—245,9	Exchange at average rate of Council Bills	—272,7	—348,7	—340,3
207,7	Exchange at contract and fixed rates	222,7	290,0	281,7
—38,2	**Net result (gain + loss—)** .	—50,0	—58,7	—58,6
+744,5	**Total (gain + loss—)** . .	+415,0	+951,8	+951,5

105. In paragraph 103 of the report for 1885-86, it was explained in detail how the gains and losses arise on the various transactions included in the foregoing statement, and the information was repeated in a condensed form in paragraph 122 of the report for 1886-87. All that need be stated here is that the results produced in this account depend first upon the sterling amount of the transactions with which the exchange is connected, and second upon the average rate at which Her Majesty's Secretary of State in Council is able to sell his bills on India.

106. The actual gain in 1888-89 exceeds the Budget by 536,5 which comprises 31,0 realized on transactions with Guaranteed Railways and 527,3 with Subsidized Railways, counterbalanced by a loss of 21,8 on other accounts. The improvement under Guaranteed Railways is due to increased credits for Revenue Stores as stated in paragraph 255. Of the improvement connected with Subsidized Railways 240,5 is derived from capital issues to the Companies in England, for which no provision was made

Section E.—MISCELLANEOUS—*continued.*

XXIV.—Exchange—*concluded.*

in the Budget, as the question whether this gain should be treated as current Revenue was then under the consideration of the Secretary of State. A further gain of 61,2 arising out of transactions of the Mysore Railway was also omitted from the Budget pending orders of the Secretary of State. The balance (225,6) of the gain relating to Subsidized Railways arose, partly from the net withdrawals by the Companies having exceeded the limits assumed in the Budget, and partly from the rate of exchange having been over half a penny lower than was estimated. The loss of 21,8 is made up of 10,6 on advances to the East India Railway Company, 2,6 on advances for the Rajputana-Malwa Railway and 8,6 on Miscellaneous Accounts. These Railway losses are attributable to the decline in exchange, enhanced in the case of the East India Railway by the increased amount of advances. The loss of 8,6 on Miscellaneous Accounts is due chiefly to large purchases of stores in England for the Patiala-Bhatinda and Kathiawar Railways.

XXV.—Miscellaneous.

		India.	Central Provinces.	Burma.	Assam	Bengal.	N.-W. P and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Gain by exchange on transactions in India.	Accounts. 1887-88	1,9	...	...	...	...	...	...	...	8	2,7
	Budget . 1888-89	4,8	...	...	...	...	...	...	...	1,1	5,9
	Revised . 1888-89	4,7	...	...	...	...	...	...	...	8	5,5
	Accounts. 1888-89	1,4	...	...	...	...	...	...	...	8	2,2
Premium on Bills	Accounts. 1887-88	7,2	2	7	1	4,7	5	6	1,7	1,0	16,7
	Budget . 1888-89	5,8	1	6	1	4,3	6	6	1,0	1,0	14,1
	Revised . 1888-89	6,8	2	3,0	...	5,5	5	6	2,1	1,1	19,8
	Accounts. 1888-89	8,8	2	3,5	...	5,7	4	6	2,2	1,3	22,7
Unclaimed Deposits	Accounts. 1887-88	2,2	1,7	1,4	6,8	31,8	3,0	2,0	1,4	1,7	52,0
	Budget . 1888-89	5	6	2	2,2	36,2	6,0	3,0	2,5	1,2	52,4
	Revised . 1888-89	6	6	2	3,5	36,5	4,0	2,0	2,0	7	50,1
	Accounts. 1888-89	9	1,0	7	4,7	42,7	10,3	3,2	2,4	1,4	67,3
Miscellaneous Fees, Fines, and Forfeitures.	Accounts. 1887-88	1,3	...	2	2	22,3	1	1	3,5	7	28,4
	Budget . 1888-89	1,3	...	1	1	12,5	1	2	3,4	1,2	18,9
	Revised . 1888-89	1,2	...	1	1	22,0	1	2	3,4	7	27,8
	Accounts. 1888-89	1,2	2	1	1	26,1	1	1	3 4	1,2	32,5
Government Audit Fees.	Accounts. 1887-88	1,7	...	...	...	2,1	...	...	6	6	5,0
	Budget . 1888-89	1,6	...	1,4	2	2,4	...	...	6	6	6,8
	Revised . 1888-89	1,6	...	...	...	2,2	...	...	7	6	5,1
	Accounts. 1888-89	1,5	...	...	1	2,4	...	...	8	6	5,4
Contributions	Accounts. 1887-88	1	5	1,0	...	...	13,3	...	7,2	6,3	28,4
	Budget . 1888-89	1	1,1	9	...	...	13,7	...	8,0	6,9	30,7
	Revised . 1888-89	1	5	9	...	...	11,7	...	8,0	7,9	29,1
	Accounts. 1888-89	1	6	6	...	...	11,8	...	9,0	7,4	29,5
Rents	Accounts. 1887-88	6	5,0	10,5	1,8	1,9	14,0	4,1	33,6	1,1	72,6
	Budget . 1888-89	7	4,5	9,9	1,7	2,2	14,0	4,3	29,7	1,4	69,4
	Revised . 1888-89	6	4,6	11,3	1,3	2,9	14,4	4,2	31,5	1,1	71,9
	Accounts. 1888-89	7	4,6	11,4	1,5	3,2	14,5	4,1	31,1	1,1	71,2
Extraordinary Items	Accounts. 1887-88	16,0	...	...	...	...	...	6,6	...	4,9	27,5
	Budget . 1888-89	...	...	...	...	...	...	...	...	...	...
	Revised . 1888-89	..	...	...	...	...	2,2	...	...	8,9	11,1
	Accounts. 1888-89	1	...	...	...	...	2,2	...	...	8,7	11,0
Other Items	Accounts. 1887-88	6,3	2,1	1,9	7	49,9	4,5	15,7	13,8	28,0	122,9
	Budget . 1888-89	7,3	1,5	7	7	30,2	4,8	16,0	16,5	26,6	104,3
	Revised . 1888-89	9,0	2,4	2,5	1,3	40,9	6,0	11,1	13,9	33,2	120,3
	Accounts. 1888-89	8,2	2,1	2,2	1,0	41,6	5,7	11,6	20,1	31,9	124,4
Upper Burma Receipts.	Accounts. 1887-88	...	...	8,8	...	...	...	...	...	...	8,8
	Budget . 1888 89	...	...	3,0	...	...	...	...	...	...	3,0
	Revised . 1888 89	...	...	8,6	...	...	...	...	...	...	8,6
	Accounts. 1888 89	...	...	10,0	...	...	...	...	...	...	10,0
TOTAL	Accounts. 1887-88	37,3	9,5	24,5	9,6	112,7	35,4	29,1	61,8	45,1	365,0
	Budget . 1888-89	22,1	7,8	16,8	5,0	88,8	39,2	24,1	61,7	40,0	305,5
	Revised . 1888-89	24,6	8,3	26,6	6,2	110,0	38,9	18,1	61,6	55,0	349,3
	Accounts. 1888-89	22,9	8,7	28,5	7,4	120,7	45,0	19,6	69,0	54,4	376,2

		Sterling.	Exchange.	Total.
England	Accounts. 1887-88	8,9	3,7	12,6
	Budget . 1888-89	2,5	1,0	3,5
	Revised . 1888-89	2,4	1,1	3,5
	Accounts. 1888-89	4,2	2,0	6,2

Total, including England.	Accounts . 1887-88	377,6
	Budget . 1888-89	309,0
	Revised . 1888-89	352,8
	Accounts . 1888-89	382,4

Section E.—MISCELLANEOUS—*continued.*

XXV.—Miscellaneous—*continued.*

107. All the items in this group are more or less of a fluctuating character, and hence it is necessary only to notice the most striking differences. In connection with the head *Gain by exchange on transactions* in India, it is reported that towards the end of the year the rate for Hali Sicca rupees in Hyderabad, Deccan, fell from 120-4, and 119-12, to 114-12, per 100 Government rupees. In Bengal and the North-Western Provinces and Oudh the amount of *Unclaimed deposits* lapsing to Government was unusually great, and in the former province a larger sum than expected was realised on account of survey of tea and arable lands and partition fees, and credited under *Miscellaneous fees, fines and forfeitures.* The head of *Contributions* represents sums received on various accounts from Municipalities and Excluded Local Funds. The amount in 1888-89 was low in the North-Western Provinces and Oudh, as the Lucknow Municipality was released from payment till March 1891 and the sum due from Meerut was reduced. The increase under *Rents* consists in Burma of bazaar rents, and in Madras of adjustments on account of certain endowments in the Tanjore district. The *Extraordinary items* in the North-Western Provinces and Oudh were sale proceeds of gold mohurs presented by the Nawab of Rampur. In Bombay, about half the amount represents the value of Government buildings transferred to the Bombay, Baroda and Central India Railway Company, the balance being the sale proceeds of Government Promissory Notes belonging to Local Boards and similar authorities. In Bengal the head *Other items* includes large recoveries on account of insurance on State Railway Stores, and the local revenue was larger than anticipated. The Punjab budget was too high. The increase in Madras is partly in the receipts relating to the Village Service Fund, and partly in recoveries connected with service inams in the Kurnool district. The budget for *Upper Burma receipts* was quite insufficient, but when it was framed little reliable information was available.

108. The account in *England* includes 7 in respect of damage to stores during shipment and in transit to India; and the receipts under several other heads exceeded the budget.

Section E.—MISCELLANEOUS.

1887-88, Accounts.		Budget.	1888-89, Revised.	Accounts.
4,761,1	EXPENDITURE . . .	4,857,9	4,895,9	4,884,3

109. In this section there is a large increase in Superannuation and Retired Allowances which continue to grow rapidly. The Territorial and Political Pensions have diminished since the death of the ex-King of Oudh, and the charges for stationery are small this year owing to the reduced indents sent from this country to the Secretary of State.

27.—Territorial and Political Pensions.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Territorial and Political Pensions.	Accounts 1887-88.	117,9	29,2	...	1,9	94,4	78,8	27,0	103,1	77,2	529,5
	Budget . 1888-89.	99,2	29,1	...	1 9	93,5	75,0	28,0	104,7	78,5	509,9
	Revised . 1888-89.	62,1	28,9	...	1,9	92,4	74 0	25,6	98,6	84,0	467,5
	Accounts . 1888-89.	63,8	27,0	...	1,9	101,7	75,2	25,4	96,2	84,3	475,5
Charitable allowances.	Accounts . 1887-88.	4,4	...	2,6	...	6	8,1	15,1	5	...	31,3
	Budget . 1888-89.	3,8	...	2,4	...	6	8,0	16,0	5	...	31,3
	Revised . 1888-89.	4,1	...	2,4	...	6	9,0	14,4	4	...	30,9
	Accounts . 1888-89.	4,3	...	2,3	...	6	8,2	14,1	5	..	30,0
Upper Burma	Accounts . 1887-88.	...	...	12,0	...	...	...	...	...	...	12,0
	Budget . 1888-89.	...	...	11,4	...	...	...	...	...	...	11,4
	Revised . 1888-89.	...	...	11,4	...	...	...	...	...	...	11,4
	Accounts . 1888-89.	...	...	11,4	...	...	...	...	...	...	11,4
TOTAL	Accounts . 1887-88.	122,3	29,2	14,6	1,9	95,0	85,9	42,1	103,6	77,2	572,8
	Budget . 1888-89.	103,0	29,1	13,8	1,9	94,1	83,0	44,0	105 2	78,5	552,6
	Revised . 1888-89.	66,2	28,9	13,8	1,9	93,0	83,0	40,0	99,0	84,0	509,8
	Accounts . 1888-89.	68,1	27,0	13,7	1,9	102,3	83,4	39,5	96,7	84,3	516,9

		Sterling.	Exchange.	TOTAL.		
England .	Accounts . 1887-88.	15,8	6,6	22,4	Grand Total, including England . . Accounts 1887-88.	595,2
	Budget . 1888-89.	12,5	5,2	17,7	Budget . 1888-89.	570,3
	Revised . 1888-89.	21,2	0,9	31,1	Revised . 1888-89.	540,9
	Accounts . 1888-89.	18,3	8,5	26,8	Accounts 1888-89.	543,7

110. The decline in India under *Territorial and Political Pensions* is due to the death of the late Ex-King of Oudh. Allowances have been granted to various members of his family, but many of them are drawn in other Provinces, and especially in Bengal, where the payments have consequently increased. From Bengal, on the other hand, some Nizamut pensions have been transferred to Bombay which explains the increase in that Presidency. The reduction in Madras is ascribed to commutations granted chiefly in connection with the Carnatic and Mysore stipends.

111. The excess in *England* is owing to advances made for the benefit of the eldest son of the Maharajah Dhulip Singh, as well as to an addition to a Nizamut pension with payment of arrears.

28.—Civil Furlough and Absentee Allowances.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
1,3	India	5	7,7	2
1	Burma	...	..	..
6	Bengal	1,5	7	7
3	North-Western Provinces and Oudh . . .	...	...	...
..	Madras	1	1	2
3	Bombay	1,0	2	1
2,6	TOTAL .	3,1	8,7	1,2
215,5	England	217,0	214,0	216,5
90,6	Exchange	91,1	99,5	100,7
308,7	TOTAL INCLUDING ENGLAND .	311,2	312,2	318,4

112. The fluctuations in these figures are inseparable from the uncertain nature of the charges. There is nothing special to record, except that the India Revised was raised to 7,7 to provide for payments to certain British Officers serving in Berar, but it was subsequently decided to charge such payments finally in the accounts of the Secretary of State.

Section E.—MISCELLANEOUS—*continued.*

29.—Superannuation Allowances and Pensions.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Superannuation and Retired Allowances.	Accounts . 1887-88 .	46,9	15,9	18,6	6,2	124,2	134,2	63,9	103,7	133,3	646,9
	Budget . 1888-89 .	51,9	15,1	18,7	6,5	123,4	135,6	68,2	108,0	135,2	662,6
	Revised . 1888-89 .	47,5	17,7	19,0	6,3	133,5	141,2	68,7	112,0	137,2	683,1
	Accounts . 1888-89 .	48,3	18,5	19,5	6,2	134,4	143,0	69,5	111,6	137,6	688,6
Compassionate Allowances.	Accounts . 1887-88 .	1,7	1,1	2	.	2,0	3,9	2,7	2,6	3,0	17,2
	Budget . 1888-89	1,7	1,4	3	1	2,6	4,0	2,6	2,5	3,0	18,2
	Revised . 1888-89	2,0	1,3	3	...	1,8	4,0	2,7	2,5	2,6	17,2
	Accounts 1888-89	2,2	1,1	2	...	1,6	4,0	2,8	2,2	2,7	16,8
Gratuities . .	Accounts . 1887-88 .	1,4	3	8	5	2,2	1,4	2,0	2,0	2,4	13,0
	Budget . 1888-89	1,6	5	1,1	3	2,0	2,0	1,9	2,0	2,1	13,5
	Revised . 1888-89	4	4	9	3	1,2	1,3	1,3	1,9	1,4	9,1
	Accounts . 1888-89	3	4	5	2	1,3	8	9	1,9	1,4	7,7
Donations to Service Funds.	Accounts . 1887-88 .	...	...	...	...	...	...	...	...	...	...
	Budget . 1888-89 .	..	...	...	..	...	...	...	...	...	...
	Revised . 1888-89 .	...	...	...	...	...	...	...	...	...	...
	Accounts 1888-89	...	...	...	.	...	...	...	...	...	...
Military Orphan and Medical Retiring Funds.	Accounts . 1887-88 .	8,3	...	...	...	...	...	...	2,6	...	10,9
	Budget . 1888-89 .	7,5	...	...	...	...	...	...	2,8	...	10,3
	Revised . 1888-89 .	7,5	...	...	...	...	...	...	2,6	...	10,1
	Accounts . 1888-89 .	7,2	...	...	...	...	...	...	2,5	...	9,7
Pensions of the Military Funds.	Accounts . 1887-88 .	6,7	...	...	...	...	...	...	7,6	6,3	20,6
	Budget . 1888-89 .	5,9	...	...	...	...	...	..	6,7	6,4	19,0
	Revised . 1888-89 .	6,4	...	...	...	...	...	...	7,7	4,5	18,6
	Accounts . 1888-89 .	6,9	...	...	...	...	...	...	7,6	4,5	19,0
Pensions of the Civil Funds.	Accounts . 1887-88 .	2,9	...	...	..	3	1,3	...	1,6	1,1	7,2
	Budget . 1888-89 .	2,8	...	...	...	5	1,3	...	1,3	1,1	7,0
	Revised . 1888-89 .	2,9	...	...	...	5	1,4	...	1,4	1,1	7,3
	Accounts . 1888-89 .	3,2	...	...	...	3	1,6	...	1,4	1,2	7,7
Upper Burma .	Accounts . 1887-88	...	...	3	...	...	...	...	...	...	3
	Budget . 1888-89	...	...	6	...	...	...	...	...	...	6
	Revised . 1888-89	...	...	8	...	...	...	...	...	...	8
	Accounts . 1888-89	...	...	1,2	...	...	...	...	...	...	1,2
Other Charges .	Accounts . 1887-88 .	1	...	...	...	6	5	3	1	...	1,6
	Budget . 1888-89 .	1	...	...	..	...	1	1	1	1	5
	Revised . 1888-89 .	1	2	...	..	1	1	3	1	6	1,5
	Accounts . 1888-89 .	1	2	...	...	1	1	3	3	7	1,8
TOTAL .	Accounts . 1887-88 .	68,0	17,3	19,9	6,7	129,3	141,3	68,9	120,2	146,1	717,7
	Budget . 1888-89 .	71,5	17,0	20,7	6,9	128,5	143,0	72,8	123,4	147,9	731,7
	Revised . 1888-89 .	66,8	19,6	21,0	6,6	137,1	148,0	73,0	128,2	147,4	747,7
	Accounts . 1888-89 .	68,2	20,2	21,4	6,4	137,7	149,5	73,5	127,5	148,1	752,5

		Sterling.	Exchange.	TOTAL.			
England . .	Accounts . 1887-88 .	1,597,9	671,5	2,269,4	Total including England.	Accounts . 1887-88 .	2,987,1
	Budget . 1888-89 .	1,618,0	679,6	2,297,6		Budget . 1888-89 .	3,029,3
	Revised . 1888-89 .	1,618,0	752,4	2,370,4		Revised . 1888-89 .	3,118,1
	Accounts . 1888-89 .	1,612,2	750,1	2,362,3		Accounts . 1888-89 .	3,114,8

113. The charges under this head need to be examined in totals for the whole of India, as the provincial distribution is liable to disturbance by change of residence among the pensioners. The payments on account of *Superannuation and retired allowances* have exceeded the expenditure in 1886-87, and are still growing rapidly. The decline in *gratuities* flows out of the new pension rules, under which the maximum gratuity is limited to a sum equal to nine months' emoluments, instead of twelve, as formerly, and pensions instead of gratuities are admissible for service extending from ten to fifteen years. As regards the other heads, the budget has been fairly well sustained, considering the uncertain character of the charges.

114. The saving in *England* is due to a decrease in several descriptions of pensions.

Section E.—MISCELLANEOUS—*continued.*

30.—Stationery and Printing.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Stationery Office at the Presidency.	Accounts . 1887-88 .	...	...	...	...	10,7	...	...	3,7	2,6	17,0
	Budget . 1888-89 .	...	...	...	...	11,2	...	...	2,8	3,0	17,0
	Revised . 1888-89 .	...	..	...	...	11,2	...	...	2,8	3,0	17,0
	Accounts . 1888-89 .	...	...	...	...	10,5	...	...	3,0	3,0	16,5
Purchase of Stationery.	Accounts . 1887-88 .	2	2,2	2	7	102,0	6,7	11,4	29,5	13,7	166,6
	Budget . 1888-89 .	1	1,7	5	8	98,3	6,5	13,2	27,5	15,0	163,6
	Revised . 1888-89 .	1	2,0	1,0	8	102,5	6,4	12,6	20,0	20,5	165,9
	Accounts . 1888-89 .	1	1,9	1,2	6	99,3	6,4	13,3	19,7	19,5	162,0
Government Presses	Accounts . 1887-88 .	96,6	4,3	13,0	2,8	32,5	22,6	12,8	27,8	28,2	240,6
	Budget . 1888-89 .	92,0	4,2	18,2	3,0	30,7	23,8	11,9	27,0	30,7	241,5
	Revised . 1888-89 .	97,0	5,0	18,8	2,9	33,8	23,7	11,7	27,7	27,8	248,4
	Accounts . 1888-89 .	94,1	4,9	18,6	2,8	30,7	23,0	10,9	27,7	27,9	240,6
Stationery supplied from Central Stores.	Accounts . 1887-88	—179,3	4,9	11,8	2,1	53,3	16,6	10,6	54,9	25,1	...
	Budget . 1888-89 .	—165,8	5,2	12,2	2,8	54,5	20,0	8,6	37,5	25,0	...
	Revised . 1888-89 .	—168,1	5,3	12,4	2,7	53,5	19,2	10,5	40,0	24,5	...
	Accounts . 1888-89 .	- 171,6	5,1	13,2	2,2	53,1	18,8	6,4	45,7	27,1	...
Other Charges	Accounts . 1887-88 .	1,2	1,1	...	2	4,8	3,5	8,1	3,4	1,3	23,6
	Budget . 1888-89 .	1,3	1,5	...	...	4,3	4,5	9,1	4,6	1,1	26,4
	Revised . 1888-89 .	8	1,3	...	...	5,0	3,9	7,8	3,9	1,3	24,0
	Accounts . 1888-89 .	1,1	1,2	...	..	5,4	4,1	8,2	5,0	1,3	26,3
Upper Burma Charges.	Accounts . 1887-88	...	...	2,5	...	...	...	...	...	...	2,5
	Budget . 1888-89 .	...	...	4	...	...	...	...	...	...	4
	Revised . 1888-89 .	...	...	6	...	...	...	...	...	...	6
	Accounts . 1888-89 .	...	...	5	...	...	...	...	...	...	5
TOTAL	Accounts . 1887-88 .	—81,3	12,5	27,5	5,8	203,3	49,4	42,9	119,3	70,9	450,3
	Budget . 1888-89 .	—72,4	12,6	31,3	6,6	190,0	54,8	42,8	99,4	74,8	448,9
	Revised . 1888-89 .	—70,2	13,6	32,8	6,4	206,0	53,2	42,6	94,4	77,1	4559
	Accounts . 1888-89 .	—76,3	13,1	33,5	5,6	199,0	52,3	38,8	101,1	78,8	445,9

ENGLAND.		Sterling.	Exchange.	Total.
Stores	Accounts . 1887-88	82,8	34,8	117,6
	Budget . 1888-89 .	102,7	43,1	145,8
	Revised . 1888-89 .	46,0	21,4	67,4
	Accounts . 1888-89 .	44,9	20,9	65,8
Other Charges	Accounts . 1887-88 .	6,5	2,8	9,3
	Budget . 1888-89 .	9,0	3,8	12,8
	Revised . 1888-89 .	9,0	4,2	13,2
	Accounts . 1888-89 .	8,6	4,0	12,6
Total England	Accounts . 1887-88 .	89,3	37,6	126,9
	Budget . 1888-89 .	111,7	46,9	158,6
	Revised . 1888-89 .	55,0	25,6	80,6
	Accounts . 1888-89 .	53,5	24,9	78,4

Total including England.		
Accounts . 1887-88 .		577,2
Budget . 1888-89 .		607,5
Revised . 1888-89 .		536,5
Accounts . 1888-89 .		524,3

115. The actuals this year in Bengal have closely followed the Budget in the matter of *Purchase of Stationery*. The expenditure in 1887-88 was specially high as explained in the report of that year. The Punjab expenditure was high in 1888-89 owing to a larger number of settlements being in progress. In Madras a large stock was brought over from 1887-88 which diminished the quantity needed in 1888-89. The excess over Budget in Bombay is due to the increasing substitution of articles of local manufacture for European Stores. The India Budget for *Government presses* proved too low, chiefly because the cost of Type Foundries was greater than expected owing to development of this work to meet demands from other provinces. The Government presses in Burma were reorganised during the year with a view to meet the additional demands made upon them. The saving in the Punjab is in the grant for materials and stock and in the miscellaneous expenses of the Secretariat press. In Bombay the Superintendent of the Government Central Press was on leave for seven months of the year, and the allotments for establishment, contingencies and supplies and services were not fully needed. The cost of *Stationery supplied from Central Stores* fluctuates according to the necessities of the various departments, and the only points to be noticed in connection with it are, that some of the Punjab indents were not supplied within the year, and that the price of water-marked paper was lower than was contemplated in the Budget. The head *Other Charges* includes printing at private presses, lithography and refunds. The rise in Bengal is due to increased expenditure by District Boards. The Punjab Budget was too high as regards the grant for lithography.

116. The reduced expenditure in *England* is ascribed to smaller demands from India than were indicated in the estimates, owing partly to the stores having been obtained locally.

Section E.—MISCELLANEOUS—*continued.*

31.—Exchange.

Nil.

32.—Miscellaneous.

			India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bombay.	Total.
Allowances and Rewards.	Accounts	1887-88	2	2	6	2	1,3	3	5	3	1,5	5,1
	Budget	1888-89	5	1	4	6	1,1	5	8	1,1	1,5	6,6
	Revised		3	1	1,2	5	1,4	4	5	5	1,8	6,7
	Accounts		3	2	1,2	4	1,6	2	5	5	1,1	6,0
Remittance Charges	Accounts	1887-88	11,7	4	2,0	2,3	3,3	4,1	3,5	3,2	2,0	32,5
	Budget	1888-89	12,2	5	1,4	1,0	5,0	4,1	3,9	2,7	2,2	33,0
	Revised		10,3	4	1,3	7	3,0	4,1	3,0	3,2	2,7	28,7
	Accounts		12,1	3	1,2	6	2,8	3,7	2,5	3,4	2,8	29,4
Charitable Donations.	Accounts	1887-88	9	3	4	1	7,2	5,4	5	5,9	5,3	26,0
	Budget	1888-89	9	3	2	1	8,3	6,0	5	6,2	5,4	27,9
	Revised		8	3	2	1	10,2	5,6	5	5,8	6,0	29,5
	Accounts		7	3	2	1	10,2	5,3	4	6,4	5,9	29,5
Rewards for Destruction of Wild Animals.	Accounts	1887-88	1	2,0	9	1,2	1,7	1,6	3,0	4,0	1,4	15,9
	Budget	1888-89	1	2,1	9	1,2	2,0	2,3	1,8	7,3	1,5	19,2
	Revised		1	2,3	8	1,0	1,5	1,8	2,0	4,1	1,6	15,2
	Accounts		1	2,1	7	9	1,7	1,5	2,0	4,8	1,6	15,4
Petty Provincial and Local Establishments.	Accounts	1887-88	1,5	2,4	3,4	2,6	3,1	4,8	4,0	57,4	2,9	82,1
	Budget	1888-89	8	2,5	3,9	2,1	4,5	5,4	4,3	55,2	2,7	81,4
	Revised		1,6	2,3	3,8	3,1	3,6	4,3	4,0	61,5	2,6	86,8
	Accounts		1,3	2,2	3,8	3,6	3,6	4,4	4,3	62,6	2,4	88,2
Special Commissions of Enquiry.	Accounts	1887-88	13,1	...	...	...	1,6	4	...	8	6	16,5
	Budget	1888-89	4	...	...	...	3,0	5	...	2	4	4,5
	Revised		2,0	...	...	...	1,3	5	1	1,5	25,4	30,8
	Accounts		3,6	...	...	...	2,3	4	1	1,0	25,8	33,2
Irrecoverable Loans written off.	Accounts	1887-88	...	...	6	3	...	...	...	...	1,0	1,9
	Budget	1888-89	...	...	...	...	...	1	...	...	5	6
	Revised		...	...	...	...	...	1	...	...	3	4
	Accounts		...	...	...	1	5	2	...	...	1	9
Rents, Rates, and Taxes.	Accounts	1887-88	1,4	...	4	3	13,4	...	...	4	5,2	21,1
	Budget	1888-89	3	...	4	2	1,1	...	...	3	5,2	7,5
	Revised		1,4	...	8	2	1,8	...	...	4	5,3	9,9
	Accounts		1,4	...	1,0	3	1,9	...	...	4	5,3	10,3
Extraordinary Items.	Accounts	1887-88	...	...	...	9	...	...	...	...	...	9
	Budget	1888-89	...	...	...	...	...	...	...	...	...	...
	Revised		...	...	...	...	...	...	...	...	2,9	2,9
	Accounts		...	...	...	...	...	...	...	...	2,9	2,9
Upper Burma Charges.	Accounts	1887-88	...	...	8,2	...	...	...	...	...	...	8,2
	Budget	1888-89	...	...	65,0	...	...	...	...	...	...	65,0
	Revised		...	...	88,3	...	...	...	...	...	...	88,3
	Accounts		...	...	85,9	...	...	...	...	...	...	85,9
Other Items	Accounts	1887-88	1,5	1,1	5	9	11,2	3,2	5,7	4,1	7,9	36,1
	Budget	1888-89	3,0	7	4	2	3,6	4,0	13,0	16,9	7,8	50,5
	Revised		6,0	6	2,4	4	7,2	3,8	2,4	2,8	8,4	34,0
	Accounts		3,4	4	1,4	2	6,0	4,0	2,3	3,8	8,3	29,8
Total	Accounts	1887-88	30,4	6,4	17,0	8,8	42,8	19,8	17,2	76,1	27,8	246,3
	Budget	1888-89	18,2	6,2	72,6	5,4	28,6	23,8	24,3	89,9	27,2	296,2
	Revised		22,5	6,0	98,8	6,0	30,0	20,6	12,5	79,8	57,0	333,2
	Accounts		22,9	5,5	95,4	6,2	30,6	19,7	12,1	82,9	56,2	335,5

			Sterling.	Exchange.	Total.				
England	Accounts	1887-88	32,8	13,8	46,6	Total including England.	Accounts	1887-88	292,9
	Budget	1888-89	30,6	12,8	43,4		Budget	1888-89	339,6
	Revised		30,7	14,3	45,0		Revised		378,2
	Accounts		35,2	16,4	51,6		Accounts		383,1

117. There is nothing special to note in connection with the first two heads, which are necessarily of a fluctuating character. The head *Charitable Donations* in Bengal includes a grant for the construction of a Zenana Hospital in Calcutta. The Madras Budget for *Rewards for the Destruction of Wild Animals* was again too high. The excess over Budget in the same Presidency on account of *Petty Provincial and Local Establishments* is in the local expenditure for sanitation and cleaning of wells and tanks. The actuals for *Special Commissions of Enquiry* comprise in India charges relating to the Jail and Public Service Commissions, and in Bombay the expenses of the Crawford Commission

Section E—MISCELLANEOUS—*continued.*

and the Commission appointed to enquire into the working of the Dekkhan Agriculturists Relief Act. In 1887-88 the head *Rent, Rates and Taxes* in Bengal included all the payments made on this account, but in 1888-89 these charges have been debited to the various departments to which they severally relate. The India Budget was incomplete. The *Extraordinary Items* in Bombay represent sums drawn by Messrs. Thomas Cook & Sons in connection with the guarantee for the conveyance of pilgrims from India to Jedda. The excess in *Upper Burma Charges* is in rewards for proficiency in Oriental languages, in Upper Burma claims, in donations for charitable purposes, and in unforeseen expenditure. *Other Items* comprise refunds of lapsed deposits in excess of the credits of the year, and miscellaneous unforeseen charges which are not provided for within the regular classification. This head also includes the cost of books and publications of general utility not required by any particular department, and also ordinary charges of a charitable nature for food supply and shelter not forming part of organized measures for the relief of famine. The Bengal charge in 1887-88 included the write-off relating to the frauds in the late District Savings Bank in Chittagong. The Punjab and Madras Budgets provided a reserve of 10,0 and 15,0 respectively, which was not utilised.

118 In *England* additional expenditure was incurred as compared with the Budget for Insignia of the Order of the "Indian Empire," and for stores lost in transit to India.

Section F.—FAMINE RELIEF AND INSURANCE.

1887-88. Accounts.		Budget.	1888-89. Revised	Accounts.
91,4	EXPENDITURE	73,2	82,9	78,3

119. Considerable changes have been introduced into this section of the account as explained in paragraph 124 of the report of 1886-87. It now includes expenditure under the two heads 33—Famine Relief and 35—Construction of Protective Irrigation Works, of which the charges were as follows:—

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
4	Famine Relief	5	10,2	7,8
91,0	Construction of Protective Irrigation Works . . .	72,7	72,7	70,5
91,4	TOTAL .	73,2	82,9	78,3

33.—Famine Relief.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
3	Central Provinces	..	...	...
...	Bengal	...	10,0	7,5
1	Madras	5	2	3
4	TOTAL .	5	10,2	7,8

120. The charges in *Bengal* comprise 3,3 expended in the districts of Champaran, Mozufferpore, Durbhanga, Gya, Puri, and Patna for charitable relief, and 4,1 on relief works carried out through the Public Works Department. The amount charged in Madras is composed of certain irrecoverable advances made during the famine of 1876-78 and now written off.

34.—Construction of Protective Railways.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
Nil.	TOTAL .	*Nil.*	*Nil.*	*Nil.*

121. See paragraph 119.

35.—Construction of Protective Irrigation Works.

1887-88. Accounts.		Outlay before 1888-89	Budget.	1888-89. Revised.	Accounts.
BENGAL—					
...	Orissa Coast Canal (grant-in-aid) . . .	86,6	...	...	...
	N.-W. PROVINCES AND OUDH—				
7,6	Betwa Canal	389,3	2,7	4,1	3,3
	PUNJAB—				
8,2	Swat River Canal	333,3	7,0	5,4	4,6
	MADRAS—				
8,0	Buckingham Canal (grant-in-aid) . . .	66,6	...	...	...
25,4	Rushikulya project	80,4	20,0	26,7	26,1
—5	Survey, &c.	9,1	...	...	...
	BOMBAY—				
39,8	Nira Canal	395,5	40,0	36,0	36,1
1	Chankapur Tank	6,1	...	1	1
...	Maladevi Tank	3,4	...	...	...
2,2	Mhasvad Tank	196,0	2,9	4	3
2	Gokak Canal	40,1	1	...	...
91,0	TOTAL (a)	1,606,4	72,7	72,7	70,5

RESULTS.	ACTUALS. More.	Less
Actuals with actuals of previous year	...	20,5
,, Budget Estimate	...	2,2
,, Revised Estimate	...	2,2

(a) Includes £285,400 outlay from funds not classed under this special head.

122. The decrease in 1888-89, as compared with the previous year, is due to the near completion of the Betwa and Swat river canals, which thereby needed less expenditure, and to the Buckingham Canal receiving no grant-in-aid. The estimates have been closely followed by the actuals.

36.—Reduction of Debt.

1887-88. Accounts.		Budget.	1888-89 Revised.	Accounts.
Nil.		*Nil.*	*Nil.*	*Nil*

123. See paragraph 119.

Section G.—CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
80,9	EXPENDITURE	43,8	18,0	22,4

124. The following figures give details of the amount spent, and explain the difference between the Actuals of 1887-88 and 1888-89, as well as the Budget of the last-named year :—

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	PROVINCIAL.			
	ASSAM—			
5,4	Jorhat Railway	2,5	3,5	3,5
10,3	Cherra-Companygunj Railway . . .	3,6	1,5	1,6
	BENGAL—			
—2	Kaunia-Dhurla Railway	5	—1,0	—1,1
	N.-W. PROVINCES AND OUDH—			
65,4	Lucknow-Sitapur-Seramau Railway . .	37,2	14,0	18,4
80,9	TOTAL .	43,8	18,0	22,4

RESULTS.	ACCOUNTS. More.	Less.
Actuals with Actuals of previous year	...	58,5
" Budget Estimate	...	21,4
" Revised Estimate	4,4	...

125. The decrease in the outlay of 1888-89, as compared with the previous year, is due to the practical completion of the Cherra-Companygunj and Lucknow-Sitapur-Seramau Railways in 1887-88, resulting in reduced expenditure during 1888-89. The decrease as compared with the Budget Estimate is due to the abolition of the ferry service on the Cherra-Companygunj Railway for which provision was made in the latter, to the construction of certain bridges provided for in the Budget of the Kaunia-Dhurla Railway having been deferred, and to a steamer having been sold and the proceeds deducted from charges. The extension of the Lucknow-Sitapur-Seramau Railway to Mailani was also not undertaken as was contemplated when the Budget Estimate was under consideration. The increase over the Revised Estimate ensued from the rates entered in the estimate for indents for English stores for the Lucknow-Sitapur-Seramau having been too low.

Section H.—RAILWAY.

126. The following is a general statement of the Revenue Accounts :—

1888-89.	State Railways.	Guaranteed Railways.	Subsidised Companies.	Miscellaneous.	TOTAL.
GROSS RECEIPTS	11,827,1	7,403,4	42,8	...	19,273,3
WORKING EXPENSES . . .	5,822,6	3,752,6	...	...	9,575,2
Surplus Profits	236,7	570,2	...	...	806,9
Interest	4,548,3	3,959,1	...	...	8,507,4
Annuities	2,474,2	...	...	...	2,474,2
Land and Supervision . . .	...	44,3	28,1	...	72,4
Miscellaneous Railway Expenditure .	...	...	...	70,6	70,6
TOTAL EXPENDITURE .	13,081,8	8,326,2	28,1	70,6	21,506,7
NET GAIN OR LOSS TO THE GOVERNMENT—					
1888-89	—1,254,7	—922,8	+14,7	—70,6	—2,233,4
1887-88	—1,121,4	—930,4	—18,8	—51,8	—2,122,4
1886-87	— 375,1	—675,6	—43,6	—94,4	—1,188,7
1885-86	+ 394,9	—983,3	—44,0	—99,3	— 731,7
1884-85	+ 173,9	—1,043,3	—84,2	—97,6	—1,051,2

127. These figures show that the *State Railways* did worse than last year by 133,3 and the *Guaranteed Railways* better by 7,6. The deficiency in the former is caused to a great extent by increased charges on account of interest, and additional annuities connected with the purchase of Guaranteed lines, amounting to 379,9 and 5,1 respectively, *plus* exchange 238,4 together with an advance of 465,1 in working expenses including surplus profits. These figures give a total of 1,088,5 but the receipts have improved to the extent of 955,2 which leaves the net deficiency noted above. The other items do not call for special remark here.

Section H.—RAILWAYS—RECEIPTS.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
14,533,3	RECEIPTS	15,184,7	15,428,0	15,520,7

128. The following sums are comprised in these receipts, particulars of them being given in the succeeding statements. As regards *State Railways* the Gross Earnings exceeded those of the previous year by 955,2 and the Budget and Revised Estimates by 86,2 and 86,7 respectively. The large increase over the actuals of 1887-88 is chiefly due to transactions of the Oudh and Rohilkhand Railway for the last three months of 1888-89 being included under this head, the line having been purchased by Government on 31st December 1888. There was also a large influx of traffic on the Rajputana-Malwa line in Cotton, Grain and Seed, on the North-Western Railway in Grain and material for Railway Construction, and on the Eastern Bengal Railway in Jute and passengers drawn to Fairs. The Revenue was also enlarged by the opening of the Tounghoo-Mandalay Extension, and by additions to the mileage of the Indian Midland, Bengal-Nagpur and Southern Mahratta Railways. The *Guaranteed* lines are 14,2 better than last year, and have worked up to the Revised Estimate very closely, but have considerably exceeded the Budget. The large increase over the latter appears chiefly on the Great Indian Peninsula Railway, and is caused by large receipts from carriage of Cotton and Wheat and of Railway Material for the Bengal-Nagpur and Indian Midland Railways. The differences under *Subsidised* Companies are due to fluctuations in interest charges produced by a varying capital and an alteration in the method of calculation :—

1887-88. Accounts.		Budget.	1888-80. Revised.	Accounts.
10,871,9	State Railways (gross) . .	11,740,9	11,740,4	11,827,1
3,636,6	Guaranteed Railways (net) .	3,405,0	3,652,5	3,650,8
24,8	Subsidised Companies . .	38,8	35,1	42,8
14,533,3		15,184,7	15,428,0	15,520,7

Section H.—RAILWAYS—RECEIPTS—*continued.*

XXVI & 38.—State Railways—Gross Receipts and Working Expenses.

Accounts, 1887-88.			Capital Outlay to 31st March 1889.	Railways.	Budget, 1888-89			Revised, 1888-89			Accounts, 1888-89.			Percentage of Charge on Receipts.	Percentage of Net Receipts on Capital Outlay
Gross Receipts.	Working Expenses.	Net.			Gross Receipts.	Working Expenses.	Net.	Gross Receipts	Working Expenses	Net.	Gross Receipts	Working Expenses	Net.		
				IMPERIAL.											
4,603,2	1,457,5	3,145,7	32,799,7	East Indian	4,700,3	1,562,0	3,138,3	4,450,3	1,523,8	2,926,5	4,471,1	1,523,7	2,947,4	34·08	8 99
21,0		21,0	...	Eastern Bengal	35,0		35,0	69,4	...	69,4	78,5	...	78,5	...	...
1,698,3	856,5	841,8	13,009,0	Rajputana-Malwa	1,780,0	875,0	905,0	1,875,0	910,0	965,0	1,903,8	905,0	998,8	47 54	7·68
2,188,2	1,633,5	554,7	37,687,5	North-Western	2,400,0	1,670,0	730,0	2,550,0	1,755,0	795,0	2,573,2	1,742,5	830,7	67·72	2 20
...	...	...	10,300,0	Oudh & Rohilkhand	190,0	80,0	110,0	170,0	57,5	112,5	174,8	54,6	120,2	31·24	1·17
8,510,7	3,947,5	4,563,2	93,796,2	TOTAL	9,105,3	4,187,0	4,918,3	9,114,7	4,246,3	4,868,4	9,201,4	4,225,8	4,975,6	45·92	5·30
				OTHER RAILWAYS—IMPERIAL.											
8,1	9,6	—1,5	...	Katni-Umaria	11,0	10,5	5	188,5	110,5	78 0	163,5	127,0	36,5	77·67	62
137,5	86,8	50,7	5,864,9	Bengal-Nagpur	175,0	95,0	80,0								
78,0	68,0	10,0	708,3	Wardha Coal	80,0	64,5	15,5	85,5	64,0	21,5	88,5	61,4	27,1	69·38	3·82
45,7	21,3	24,4	921,0	Sindia	45,5	21,0	24,5	37 0	17.8	19,2	37,1	17,7	19,4	47·71	2 11
11,5	2,6	8,9	82,9	Umaria Colliery	15,0	13,0	2,0	17,3	16.8	5	17,8	20,4	—2,6	114·61	—3·13
52,9	24,6	28,3	432,7	Patna-Gya	53 0	24,9	28,1	49,8	23,9	25,9	49 9	23,8	26,1	47·70	6·03
5,0	4,5	5	131,1	Bhopal	5,7	4,3	1,4	5,5	5,0	5	5,5	,0	5	90·91	·38
75,5	67,6	7,9	930,4	Bengal Central	70,0	62,5	7,5	70,0	50,0	20,0	72.4	51,2	21,2	70·72	2·28
30,6	20,1	10,5	6,404,9†	Indian Midland	100,0	77,5	22,5	112,5	75,0	37,5	108,2	69,5	38,7	64·23	·60
22,7	...	22,7	1,097,9	Dhond-Manmad*	23,5	...	23,5	25,2	...	25,2	25,5	...	25,5	...	2·32
2	1	1		Benares Branch	7	1	6	7	1	6	7	1	6	14·29	...
326,4	217,9	108,5	7,268,0	Southern Mahratta	410,0	285,0	125,0	392,5	291,4	101,1	399,8	297,3	102,5	74·36	1·15
6,2	8,5	—2,3	1,654,9	Bellary-Kistna											
4,8	9,2	—4,4	636,7	Villupuram-Guntakal (Nellore Branch)	22,5	20,0	2,5	23,6	27,0	—3,4	23,6	27,1	—3,5	114·83	—·55
51,5	37,4	14,1	1,325,7	Mysore	54,0	39,0	15,0	59,0	44,2	14,8	59,0	44,3	14,7	75·08	1·11
4,8	2,2	2,6	70,6	Dildarnagar-Ghazipur	4,8	2,2	2,6	4,6	2,2	2,4	4,6	2,2	2,4	47·83	3·40
...	...	.	2,039,5	Tounghoo-Mandalay	30,0	30,0	...	20,0	20,0	...	31,9	32,5	—6	101·88	—·03
861,4	580,4	281,0	29,569,5	TOTAL OTHER RAILWAYS	1,100,7	749,5	351,2	1,091,7	747,9	343,8	1,088,0	779,5	308,5	71·65	1·04
9,372,1	4,527,9	4,844,2	123,365,7	TOTAL IMPERIAL	10,206,0	4,936 5	5,269,5	10,206,4	4,994.2	5,212,2	10,289,4	5,005,3	5,284,1	48 65	4·28
				PROVINCIAL.											
331,1	175,9	155,2	2,976,3	Burma	340,0	180,0	160,0	327,5	200,0	127,5	314 3	189,9	124,4	60·42	4·18
5,0	6,4	—1,4	72,6	Jorhat	5,2	5,0	2	6,0	5,7	3	6,0	5,7	3	95·00	·41
1,2	3,7	—2,5	76,1	Cherra-Companyganj	1,5	3,2	—1,7	1,0	2,2	—1,2	6	2,1	—1,5	350·00	—1·97
937,4	481,1	456,3	9,364,5	Eastern Bengal	945,0	475,0	470,0	980,6	490,0	490,6	992,1	490,1	502,0	‡45·78	§6·20
180,5	106,2	74,3	2,103,4	Tirhoot	190,0	107,5	82,5	165,0	97.5	67,5	170,9	96,3	74,6	56·35	3·55
9,4	6,2	3,2	35,1	Nalhati	9,0	7,0	2,0	10,2	8,0	2,2	10,4	8,5	1,9	81·73	5·41
18,3	15,0	3,3	389,4	Lucknow-Sitapur-Seramau	25,0	18,5	6,5	25,5	18,5	7.0	25,4	18,1	7,3	71·26	1 87
9,6	6,8	2,8	152,1	Bareilly-Pilibhit	10,5	8,0	2,5	9,4	6,7	2 7	9,3	6,6	2,7	70·97	1·77
7,3	...	7,3	560,2	Amritsar-Pathankot†	8,7	.	8,7	8,8	...	8,8	8,7	...	8,7	...	1·55
1,499,8	801,3	698,5	15,729,7	TOTAL PROVINCIAL	1,534,9	804,2	730,7	1,534,0	828,6	705,4	1,537,7	817,3	720,4	53·15	4·58
				Surplus Profits—											
...	205,1	—205,1	...	East Indian	...	198,0	—198,0	...	166,2	—166,2	...	166,3	—166,3	...	...
...	50,6	—50,6	...	Rajputana Malwa	...	35,0	—35,0	.	50,0	—50,0	...	65,4	—65,4	...	...
...	4,2	—4,2	...	Southern Mahratta	...	5,0	—5,0	...	1,1	—1,1	...	1,6	—1,6	...	...
	5,1	—5,1	...	Mysore	...	3,5	—3,5	..	3,3	—3,3	...	3,4	—3,4	...	...
10,871,9	5,594,2	5,277,7	139,095,4	GRAND TOTAL	11,740,9	5,982,2	5,758,7	11,740,4	6,043,4	5,697,0	11,827,1	6,059,3	5,767,8	51·23	4·14

* Net receipts.
† Excluues outlay on the Sindia Railwav, 921,0.
‡ Percentage calculated on the gross receipts, including the Imperial share.
§ Percentage calculated on the total net receipts, including the Imperial share.

East Indian Railway.

1887-88. Accounts		1888-89. Budget.	Revised.	Accounts.
	EARNINGS—			
1,434,5	Coaching	1,400,0	1,433,0	1,442.4
3,113,1	Goods	3,212,5	2,947,5	2,952,5
55,6	Miscellaneous	87,8	69,8	76,2
4,603,2	TOTAL	4,700,3	4,450,3	4,471,1

RESULTS.

	Accounts More.	Accounts Less.
Actuals with actuals of previous year	...	132,1
" Budget Estimate	...	229,2
" Revised Estimate	20,8	...

Section H.—RAILWAYS—RECEIPTS—*continued.*

129. In comparison with the actuals of 1887-88, the earnings during 1888-89 exhibit a falling off which is due to a variety of causes, amongst which may be enumerated the cessation of an abnormally heavy traffic in the previous year caused by scarcity in the North-Western Provinces, a decline in a long lead traffic of wheat and grains from Upper India, certain writes-back due to overcharges, and possibly a diversion of traffic consequent on the opening of the Indian Midland Railway. Contrasted with the Budget Estimate the earnings are short owing to the development of traffic anticipated when the Budget Estimate was framed not having been realised from causes mentioned above. The actual earnings approximate closely with the Revised Estimate, but chiefly in consequence of a decrease in outstanding earnings of 8,9 against an anticipated increase of 7,5, the actuals are better by 20,8.

Eastern Bengal Railway.

1887 88 Accounts.		1888-89. Budget.	Revised.	Accounts.
	EARNINGS—			
327,4	Coaching	320,0	337,0	342,9
551,0	Goods	570,0	626,0	630,4
80,0	Miscellaneous	90,0	87,0	97,3
958,4	TOTAL	980,0	1,050,0	1,070,6

RESULTS.

	Accounts. More.	Less.
Actuals with actuals of previous year	112,2	...
,, Budget Estimate	90,6	...
,, Revised Estimate	20,6	...

130. The increase in the earnings, compared with the previous year, is due to the opening of the Dinagepore-Raigunj Section of the Assam Behar Railway, to improvement in 3rd class passenger traffic, and to a favourable jute season. The increase over the Budget Estimate is due to a larger jute traffic than was originally anticipated, and to greater receipts from Fairs on the Eastern Section developed by the passenger traffic on the Dinagepore-Raigunj and Dacca Sections. The actual earnings exceed the Revised Estimate by 13,8, and owing to a decrease of 6,8 in outstanding earnings which was not anticipated, the actuals are better by 20,6. The increase is due to the passenger and jute traffic having been more favourable towards the close of the year than was anticipated.

Rajputana-Malwa Railway.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	EARNINGS—			
577,8	Coaching	580,0	580,0	578,5
1,094,7	Goods	1,175,0	1,270,0	1,310,8
25,8	Miscellaneous	25,0	25,0	14,5
1,698,3	TOTAL	1,780,0	1,875,0	1,903,8

RESULTS.

	Accounts. More.	Less.
Actuals with actuals of previous year	205,5	...
,, Budget Estimate	123,8	...
,, Revised Estimate	28,8	...

131. The earnings during 1888-89 have considerably exceeded the actuals of 1887-88, owing to larger quantities of cotton, grain and seeds carried over the line. During 1887-88 the transport of wheat and seeds for export fell off seriously in consequence of a deficient harvest in the Punjab, combined with a partial scarcity in districts traversed by the Railway; whereas during 1888-89 this traffic revived and proved to be unusually favourable. When the Budget Estimate was under consideration, there was nothing to indicate such an improved export traffic, and considering the comparatively low returns of the previous year, a moderate estimate was considered advisable. The improvement was not very marked when the Revised Estimate was under consideration, the traffic during the closing weeks of the year having become unusually high.

Section H.—RAILWAYS—RECEIPTS—*continued.*

North-Western Railway.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	EARNINGS—			
824,0	Coaching	900,0	840,0	850,2
1,338,2	Goods	1,457,5	1,657,0	1,662,6
26,0	Miscellaneous	42,5	53,0	60,4
2,188,2	TOTAL	2,400,0	2,550,0	2,573,2

RESULTS.

	Accounts. More.	Less.
Actuals with actuals of previous year	385,0	..
„ Budget Estimate	173,2	...
„ Revised Estimate	23,2	...

132. The large earnings, compared with the previous year, occur in both coaching and goods departments, and are attributable to additions to the open mileage as well as to improvement in wheat traffic and to increased conveyance of Railway materials. The real improvement from these causes is 356,5; but owing to the recovery of some outstanding arrears, the excess is shewn by the above figures to be 385,0 The coaching traffic fell short of budget expectations, but this was more than counterbalanced by the revenue from goods principally in the items of wheat and Railway material. The increase over the Revised Estimate is due to the traffic towards the close of the year having been better than was expected when that estimate was framed.

Oudh and Rohilkhand Railway.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	EARNINGS—			
	Coaching	93,0	80,0	78,3
	Goods	97,5	83,0	93,0
	Miscellaneous	—5	7,0	3,5
	TOTAL	190,0	170,0	174,8

RESULTS.

	Accounts. More.	Less.
Actuals with Budget Estimate	...	15,2
„ Revised Estimate	4,8	..

133. In 1887-88 the Oudh and Rohilkhand Railway was a guaranteed line, and the transactions for that year were recorded under the head XXVII—*Guaranteed Railways.* The line was taken over by Government from the Company on the 31st December 1888, and has been worked as a State line from 1st January 1889. The transactions recorded above, therefore, relate to the closing three months of the year 1888-89. The decrease in earnings, as compared with the Budget Estimate, is due to an over-estimate which was rectified when the Revised Estimate came under consideration.

Other State Railways—Imperial.

RESULTS.

	Accounts. More.	Less.
Actuals with actuals of previous year	226,6	...
„ Budget Estimate	..	12,7
„ Revised Estimate	...	3,7

134. The increase in the earnings over 1887-88 is principally due to the opening of additional lengths of the Indian Midland, Bengal Nagpur and Southern Mahratta Railways and to the opening of the Tounghoo-Mandalay Railway. In the case of the Indian Midland the mean mileage open rose from 57 miles in 1887-88 to 157 miles in 1888-89, the Bengal Nagpur (including Katni-Umaria) from 186 miles to 213 miles, the Southern Mahratta (including Bellary-Kistna) from 792 miles to 855 miles. Apart from the increased open mileage, the traffic was better on the Wardha Coal, Nellore Branch of the Villupuram Guntakal, and Mysore State Railways and Umaria Colliery. The improvement on the Wardha Coal

Section H.—RAILWAYS—RECEIPTS—*continued.*

Railway arose from enhanced sales of coal, leading to increased receipts for freight, and for mileage and demurrage of stock running over foreign lines. The increase on the Nellore Branch is due to only three and a half months' transactions having appeared in the accounts for 1887-88 and on the Mysore Railway to the additional mileage opened on the 21st February 1888, and to an improvement in coaching traffic following a reduction in the rate for 3rd class passenger fares. The excess on the Umaria Colliery is due to larger output and larger sales of coal.

135. As compared with the Budget, the receipts of the Bengal-Nagpur and Southern Mahratta lines were short by 22,5 and 10,2, owing to the traffic having been smaller than was anticipated, but there was an improvement of 8,5 on the Wardha Coal Railway caused by larger sales of coal, and of 8,2 on the Indian Midland Railway by the entire main line, from Bhopal to Cawnpore, having been open from 1st January 1889, which was not expected when the Budget Estimate was framed. A decrease of 8,4 appears in the accounts of the Sindia Railway, but the traffic during 1887 was exceptionally good, whereas during 1888 it receded to its normal level.

136. Although the total difference between the actuals and revised is only 3,7, the separate differences comprised in it are even wider than those between the actuals and budget. The Bengal-Nagpore and Indian Midland were short by 25,0 and 4,3 respectively in consequence, it is said of outstandings not having been fully realised. The Wardha Coal was better by 3,0, owing to larger indents than were expected at the close of the year, from the Bengal-Nagpur and Great Indian Railways. The Southern Mahratta is better by 7,3, owing to prompt recovery of dues and the Tounghoo-Mandalay, owing to want of sufficient data at the time to make a satisfactory forecast.

Other State Railways—Provincial, excluding Eastern Bengal Railway System.

RESULTS.	ACCOUNTS. More.	ACCOUNTS. Less.
Actuals with actuals of previous year	...	16,8
„ Budget Estimate	...	44,3
„ Revised Estimate	...	7,8

137. The earnings realised during 1888-89 fall short of those of 1887-88 by 16,8, the principal differences being decreases of 16,8 on the Burma and of 9,6 on the Tirhoot Railway, and an increase of 7,1 on the Lucknow-Sitapur-Seramau Railway. The decline on the Burma Railway is due to a falling off in both coaching and goods traffic, and on the Tirhoot Railway to the scarcity which prevailed in the northern grain-producing districts of Behar. The improvement on the Lucknow-Sitapur-Seramau Railway is due to the increased open mileage.

138. Compared with the Budget Estimate the actuals show a decrease of 44,3, of which 25,7 was on the Burma Railway, and 19,1 on the Tirhoot Railway. As regards the Burma Railway the conveyance of paddy fell short of expectations and the estimate of additional traffic on the Tounghoo-Mandalay extension was not fully realised, as the extension was not opened as early as was anticipated when the Budget Estimate was framed. The decrease on the Tirhoot Railway is due to scarcity in the northern grain-producing districts of Behar.

139. The principal difference between the revised and the actuals is a decrease of 13,2 in Burma owing to the official year having closed on a Sunday, whereby the station remittances received that day and on the evening of the previous day could not be taken to account until 1st April 1889.

XXVII—Guaranteed Companies—Net Traffic Receipts.

Accounts, 1887-88.			Guaranteed interest, 1888-89.	Guaranteed Railway Companies.	Budget, 1888-89.			Revised, 1888-89.			Accounts, 1888-89.			Percentage of Maintenance.
Gross Receipts.	Working Expenses	Net.			Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	
1,227,2	520,2	707,0	605,4	Bombay, Baroda and Central India	1,300,0	550,0	750,0	1,290,0	555,0	735,0	1,300,6	559,6	741,0	43·0
3,984,6	1,842,2	2,142,4	1,735,1	Great Indian Peninsula . .	3,800,0	1,840,0	1,960,0	4,180,0	1,950,0	2,230,0	4,208,1	1,999,0	2,209,1	47·5
821,5	513,9	307,6	765,4	Madras . .	830,0	510,0	320,0	845,0	500,0	345,0	861,7	498,7	363,0	57·9
701,7	356,1	345,6	540,4	Oudh and Rohilkhand . .	540,0	310,0	230,0	484,0	314,0	170,0	481,7	313,3	168,4	65·0
506,4	372,4	134,0	312,8	South Indian .	515,0	370,0	145,0	545,0	372,5	172,5	551,3	382,0	169,3	69·3
7,241,4	3,604,8	3,636,6	3,959,1	TOTAL .	6,985,0	3,580,0	3,405,0	7,344,0	3,691,5	3,652,5	7,403,4	3,752,6	3,650,8	50·7

Section H.—RAILWAYS—RECEIPTS—*continued.*

RESULTS.	Actuals More.	Actuals Less.
Gross Receipts—		
Actuals with actuals of previous year	162,0	...
„ Budget Estimate	418,4	...
„ Revised Estimate	59,4	...
Working Expenses—		
Actuals with Actuals of previous year	147,8	...
„ Budget Estimate	172,6	...
„ Revised Estimate	61,1	...

Gross Receipts.

140. The excess in 1888-89 of 162.0 appears chiefly on the Great Indian Peninsula and on the Bombay Baroda and Central India Railways, but the Madras and South Indian lines also shew a satisfactory result. The increase on the Great Indian Peninsula Railway was derived principally from the carriage of cotton and wheat, and on the Bombay, Baroda and Central India Railway from the revival of through traffic between the Rajputana-Malwa Railway and Bombay in grain, seeds, and wheat. The Madras and South Indian lines shew a general development of traffic. The Oudh and Rohilkhand Railway having been worked by the State from the 1st January 1889, the actuals against this line represent transactions for 9 months only of 1888 89 against 12 months of 1887-88.

141. The increase of 418,4 over the Budget Estimate occurred chiefly on the Great Indian Peninsula, Madras and South Indian Railways. The large increase on the Great Indian Peninsula Railway is spread over all the heads of traffic but especially in the carriage of cotton, wheat and Railway materials. The increase on the last two lines is the result of a steady general development of traffic. The decrease on the Oudh and Rohilkhand Railway must be attributed to an excessive estimate.

142. The comparison with the Revised Estimate is made below, and is satisfactory. The increase on the Bombay, Baroda and Central India Railway is due to very favourable passenger traffic, which was unexpectedly high towards the close of the year; on the Great Indian Peninsula Railway to the improvement in traffic noticed during the earlier months having been maintained to the close of the year, and to increased receipts from tolls on the Carnac Bandar and from sales of unclaimed and damaged goods. The Madras Railway exhibited an unexpected development of traffic under coaching and sundries. The small differences on the Oudh and Rohilkhand and South Indian Railways need no remark.—

Bombay, Baroda and Central India	+ 10,6
Great Indian Peninsula	+ 28,1
Madras	+ 16,7
Oudh and Rohilkhand	— 2,3
South Indian	+ 6,3
Net Increase	59,4

Working Expenses.

143. The increase on the actuals of the preceding year is made up as under—

Bombay, Baroda and Central India	+ 39,4
Great Indian Peninsula	+ 156,8
Madras	— 15,2
Oudh and Rohilkhand	— 42,8
South Indian	+ 9,6
Net Increase	147,8

144. The enhanced charges on the Bombay, Baroda and Central India Railway are due to larger traffic worked as well as to the fall in the rate of exchange. The increase on the Great Indian Peninsula Railway is partly attributable to the same causes, but heavy outlay was also incurred in connection with the maintenance of the line and with repairs and renewals of vehicles. The enhanced price of coal added to the expenditure, and large payments were made to other lines for mileage and demurrage of foreign stock. The decrease on the Madras Railway is due principally to large credits to revenue for work done on the Chittravati and Penner bridges, and on the Oudh and Rohilkhand Railway to the line having been worked by the Company for 9 months only in 1888-89. The increase on the South Indian Railway is due chiefly to increased charges under exchange.

Section H.—RAILWAYS—RECEIPTS—*continued.*

145. Compared with the Budget Estimate of 1888-89 the actuals show an increase of 172,6 as under—

Bombay, Baroda and Central India	+ 9,6
Great Indian Peninsula	+ 159,0
Madras	— 11,3
Oudh and Rohilkhand	+ 3,3
South Indian	+ 12,0
Net Increase	172,6

146. The Bombay, Baroda and Central India Railway had to undertake more extensive renewals of permanent way, than was anticipated while the price of English coal was higher and the quantity consumed greater, and the rate of exchange less favourable. The increased charges due to these causes were counterbalanced to a large extent by savings under other heads. The increase on the Great Indian Peninsula Railway is due to the causes noticed in the preceding paragraph. The accounts of the Madras Railway shew diminished outlay on the re-construction of the Penner and Chittravati bridges, and Beypore-Calicut Extension, &c. The increase on the Oudh and Rohilkhand Railway is small and does not call for any remark, and that on the South Indian Railway arises from insufficient provision having been made for the maintenance and locomotive expenses.

147. The Revised Estimate was exceeded chiefly on the Great Indian Peninsula Railway, owing to high prices paid for coal, and heavy outlay in connection with repairs and renewals of vehicles, and for demurrage and some other charges. The other differences are comparatively small and need no remark

148. The Gross Receipts, Expenses and Net Receipts of these lines for the past six years are given in the following Statement :—

Guaranteed Railway Companies.	Gross Receipts.						Working Expenses.						Net Receipts.					
	1883-84.	1884-85.	1885-86.	1886-87.	1887-88	1888-89.	1883-84.	1884-85.	1885-86.	1886 87.	1887-88.	1888-89	1883-84.	1884-85.	1885-86.	1886-87.	1887 88	1888-89.
Bombay, Baroda and Central India	1,211,7	1,221,6	1,318,2	1,343,6	1,227,2	1,300,6	497,6	550,4	543,5	563,0	520,2	559,6	714,1	671,2	774,7	780,6	707,0	74[illegible]
Eastern Bengal	488,9	82,3	...	...	...	...	262,3	85,2	...	...	...	...	226,6	—2,9	...	...	..	..
Great Indian Peninsula	3,342,9	3,514,4	3,654,2	3,971,6	3,984,6	4,208,1	1,751,4	1,779,7	1,850,1	1,857,3	1,847,2	1,999,0	1,591,5	1,734,7	1,804,1	2,114,3	2,142,4	2,209
Madras	691,0	717,0	761,0	794,3	821,5	861,7	404,6	424,1	439,4	504,6	513,9	498,7	286,4	292,9	321,6	289,7	307,6	36[illegible]
Oudh and Rohilkhand	578,9	517,6	571,5	658,8	701,7	481,7	303,2	307,8	367,0	362,3	356,1	313,3	275,7	209,8	204,5	296,5	345,6	16[illegible]
Sind, Punjab and Delhi	1,122,3	1,130,0	1,054,2	..	...	...	675,0	699,7	587,1	...	...	...	446,4	430,3	467,1	...	...	[illegible]
South Indian	400,3	423,8	450,4	512,2	506,4	551,3	252,8	281,5	297,3	346,2	372,4	382,0	147,5	142,3	153,1	166,0	134,0	16[illegible]

XXVIII.—Subsidised Companies (Repayment of Advances of Interest).

1887-88. Accounts	1888-89. Budget.	Revised.	Accounts
24,8	38,8	35,1	42,8

149. The credits under this head represent the amounts to be recovered from the Mysore Durbar in settlement of the net charge for interest paid to the Southern Mahratta Railway Company in connection with the Mysore Railway. The receipts and working expenses and interest charges of the Mysore Railway are recorded in the accounts under their respective Railway heads, and only the net charge for interest, (*i.e.*, interest on capital expended *minus* net receipts) which is recoverable from the Mysore Durbar, is credited to this head. The settlement with the Mysore Durbar is effected through the Civil Department. The following shows in detail the results recorded above :—

Accounts. 1887-88.		1888-89. Budget Estimate.	Revised Estimate.	Accounts.
33,9	Interest on Capital outlay	50,3	46,6	54,1
9,1	Net Receipts	11,5	11,5	11,3
24,8	Net charge for interest recoverable from Mysore Durbar	38,8	35,1	42,8

150. The differences in *net receipts* are comparatively small, and call for no remark The fluctuations under *Interest* are caused by the varying capital, and also to a change in the method of computing the interest.

Section H.—RAILWAYS—EXPENSES.

1887 88. Accounts.		Budget.	1888 89. Revised.	Accounts.
16,655,7	EXPENDITURE . .	17,299,6	17,692,9	17,754,1

151. These figures comprise the expenditure under the following heads :—

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
	STATE RAILWAYS—			
5,594,2	Working Expenses .	5,982,2	6,043,4	6,059,3
3,341,9	Interest on debt .	3,486,3	3,594,5	3,598,9
2,390,8	Annuities . .	2,398,0	2,473,8	2,474,2
666,4	Interest on Capital Deposits	931,4	948,6	949,4
	GUARANTEED COMPANIES—			
714,0	Surplus Profits, &c. .	527,5	569,1	614,5
3,853,0	Interest . .	3,873,7	3,959,5	3,959,1
	SUBSIDISED COMPANIES—			
43,6	Land, &c. . . .	32,2	29,0	28,1
...	Advances of Interest	...	...	...
51,8	MISCELLANEOUS RAILWAY EXPENDITURE— .	68,3	75,0	70,6
16,655,7		17,299,6	17,692,9	17,754,1

152. In reviewing these figures it must be borne in mind that the transactions of the Oudh and Rohilkund Railway from January to March 1889, have been entered under the head *State Railways*, the line having been purchased by Government from the Guaranteed Company on 31st December 1888. The excess over the actuals of 1887-88 is 1,098,4, and is spread over nearly all the heads. It occurs more particularly in the *State Railways*, owing chiefly to heavier working expenses caused by increased mileage and greater traffic, together with enhanced charges for Interest and Annuity caused in a great measure by the continued fall in exchange. The large increase over the Budget Estimate is due principally to Exchange. The actuals are in fair accord with the Revised Estimate.

38.—State Railways—Working Expenses.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts
5,594,2	EXPENDITURE	5,982,2	6,043,4	6,059,3

153. The particulars of these charges, according to Railways, are given in page 69 and exceed those of 1887-88 by 465,1 and the Budget and Revised by 77,1 and 15,9 respectively.

154. The excess over the actuals of 1887-88 is due to the growth of traffic, to increased open mileage, and to the working expenses of the Oudh and Rohilkhand Railway for the last quarter of 1888-89 being recorded under *State Railways*, whereas they were included under *Guaranteed Railways* in 1887-88. It is also caused in part by heavier renewals of Permanent Way and Rolling Stock on the East Indian and North Western Railways.

155. The excess of 77,1 over Budget is caused largely by the increased traffic worked on several lines, as well as by more extensive renewals than were provided for on the North Western Railway. The Estimates for the newly opened sections of the Bengal Nagpur and Southern Mahratta Railways proved inadequate, and the payments of surplus profits on the Rajputana Railway resulting from the increase in earnings were unexpectedly large.

156. The actuals have closely followed the Revised considering the magnitude of the transactions. The excess is due chiefly to the payment in March instead of April of the surplus profits of the Rajputana-Malwa Railway for the second-half of 1888, owing to a change of system. The expenditure on fuel and repairs of Rolling Stock was heavier than expected, and this was also the case with the establishment charges on the Bengal-Nagpur Railway; while on the Southern Mahratta Railway liabilities were discharged earlier than was anticipated.

Section H.—RAILWAYS—EXPENSES—*continued.*

157. The following remarks explain the individual differences between Actuals and Estimates:—

East Indian Railway.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	WORKING EXPENSES—			
464,0	Maintenance	553,5	490,0	529,8
358,0	Locomotive	354,6	374,3	373,7
120,7	Carriage and Wagon	129,9	126,7	112,8
296,6	Traffic	307,3	306,9	292,9
218,2	General, Miscellaneous and Suspense	216,7	225,9	214,6
1,457,5	TOTAL WORKING EXPENSES	1,562,0	1,523,8	1,523,8
205,1	⅓ Surplus profits paid to the Company and Contribution to Provident Fund of one per cent. on Net Earnings	198,0	166,2	166,2
1,662,6	TOTAL EAST INDIAN RAILWAY	1,760,0	1,690,0	1,690,0

RESULTS.

	Accounts. More.	Less.
Actuals with Actuals of previous year	27,4	...
„ Budget Estimate	...	70,0
„ Revised Estimate	...	*Nil.*

158. The excess over 1887-88 is ascribed chiefly to heavier renewals of permanent-way and of engines and tenders. The saving on the Budget Estimate is due chiefly to renewals of permanent-way not having been carried out to the extent anticipated, in consequence of delay in the supply of materials from England, and partly to reductions effected in consequence of a falling off in the traffic. The actuals and Revised Estimate are practically the same

Eastern Bengal Railway.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	WORKING EXPENSES—			
144,5	Maintenance	145,0	111,6	112,2
111,6	Locomotive	103,0	106,4	109,1
34,6	Carriage and Wagon	36,0	52,0	49,8
97,7	Traffic	92,0	110,4	110,1
92,7	General, Miscellaneous and Suspense	99,0	109,6	108,9
481,1	TOTAL EASTERN BENGAL RAILWAY	475,0	490,0	490,1

RESULTS.

	Accounts. More.	Less.
Actuals with Actuals of previous year	9,0	..
„ Budget Estimate	15,1	...
„ Revised Estimate	1	...

159. The increased expenditure is connected with the growth of traffic, and is small compared with the revenue earned as noticed in paragraph 130. The excess over the Budget Estimate is caused partly by the reduction from 60 to 40 per cent. in the charge made for working the Bengal Central Railway, with effect from 1st July 1888. The actuals and the Revised Estimate are practically the same.

Rajputana-Malwa Railway.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	WORKING EXPENSES—			
199,7	Maintenance	190,0	193,0	183,7
322,4	Locomotive	355,0	366,0	380,9
69,8	Carriage and Wagon	75,0	76,0	68,7
131,9	Traffic	140,0	143,0	145,1
132,8	General, Miscellaneous and Suspense	115,0	132,0	126,6
856,6	TOTAL WORKING EXPENSES	875,0	910,0	905,0
50,6	Share of surplus profits paid to the Bombay, Baroda and Central India Railway Company	35,0	50,0	65,4
907,2	TOTAL RAJPUTANA-MALWA RAILWAY	910,0	960,0	970,4

Section H.—RAILWAYS—EXPENSES—*continued.*

RESULTS.	Accounts More.	Accounts Less.
Actuals with Actuals of previous year	63,2	...
„ Budget Estimate	60,4	...
„ Revised Estimate	10,4	...

160. The excess here is also attributable to growth of traffic, to which may be added the payment of 90 per cent. of the Bombay, Baroda and Central India Railway Company's share of surplus profits for the half year ended 31st December 1888 under a rule recently framed, as such profits previously would not have been drawn till the ensuing official year.

North Western Railway.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	WORKING EXPENSES—			
514,0	Maintenance	461,4	519,5	503,8
584,4	Locomotive	570,0	632,0	632,4
138,6	Carriage and Wagon	200,0	187,5	180,2
228,3	Traffic	240,0	233,5	231,4
168,2	General, Miscellaneous and Suspense	198,6	182,5	194,7
1,633,5	TOTAL NORTH WESTERN RAILWAY	1,670,0	1,755,0	1,742,5

RESULTS.	Accounts More.	Accounts Less.
Actuals with Actuals of previous year	109,0	...
„ Budget Estimate	72,5	...
„ Revised Estimate	...	12,5

161. The large increase in expenditure during 1888-89, compared with the previous year, is chiefly in the heads *Locomotive* and *Carriage and Wagon* Departments which required renewals of stock. The excess over the Budget Estimate is attributed to repairs of stations and permanent-way, and to the growth of traffic having called for a higher scale of expenditure generally, as well as to repairs of and additions to Locomotives and Machinery. The decrease on the Revised Estimate is ascribed to the expenditure for the above purposes not having been carried out to the extent contemplated.

Oudh and Rohilkhand Railway.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	WORKING EXPENSES—			
...	Maintenance	21,0	19,0	17,9
...	Locomotive	31,0	28,0	29,0
...	Carriage and Wagon	7,5	7,5	6,7
...	Traffic	17,5	16,5	15,5
...	General, Miscellaneous and Suspense	3,0	—13,5	—14,5
...	TOTAL OUDH AND ROHILKHAND RAILWAY	80,0	57,5	54,6

RESULTS.	Accounts. More.	Accounts. Less.
Actuals with Actuals of previous year	54,6	...
„ Budget Estimate	...	25,4
„ Revised Estimate	...	2,9

162. In 1887-88, the Oudh and Rohilkhand Railway was a guaranteed undertaking, but having been taken over by Government from the Company, has from the 1st January, 1889, been worked as a State line. The transactions recorded above, therefore, relate to the three closing months of the official year 1888-89. The working expenses are below the Budget Estimate, having been reduced when the earnings declined. The expenses are in fair accord with the Revised Estimate, but owing to an under-estimate of outstandings, the expenditure is below the Revised Estimate by 2,9.

Section H.—RAILWAYS—EXPENSES—*continued.*

Other State Railways—Imperial.

RESULTS.

163. The actual expenditure during 1888-89 exceeds that of the previous year by 199,1, the principal variations being as follows:—

Bengal Nagpur	+ 30,7
Wardha Coal	— 6,7
Umaria Colliery	+ 17,8
Bengal Central	— 16,5
Indian Midland	+ 49,4
Southern Mahratta	+ 70,9
Nellore Branch	+ 17,9
Mysore	+ 6,9
Tounghoo-Mandalay	+ 32,5

164. The increase on the Bengal Nagpur, Indian Midland and Southern Mahratta Railways is due to additional lengths of line having been opened for traffic as explained under Receipts. On the Wardha Coal Railway in 1887-88, heavy and substantial repairs and renewals were executed, which rendered less expenditure necessary during 1888-89 On the Umaria Colliery the expenditure includes special adjustments on account of depreciation, and losses arising in previous years from working the colliery. The net result of the account is that the out-put of coal in 1888-89 was 4,5 more than in 1887-88. The decrease on the Bengal Central Railway is mainly due to the amount payable to the Eastern Bengal State Railway for working the line being calculated at the rate of 40 per cent. on gross earnings from 1st July 1888, in lieu of 60 per cent. as heretofore, in terms of the new working agreement. The increase on the Nellore Branch arises from the line being open for only a part of the year 1887-88, and on the Mysore Railway from the reconstruction of four bridges damaged by floods. The Tounghoo-Mandalay Railway was opened during 1888-89.

165. The actual expenditure during 1888-89 exceeded the Budget Estimate by 30,0, the principal variation being as follows:—

Bengal Nagpur	+ 21,6
Umaria Colliery	+ 7,4
Bengal Central	— 11,4
Indian Midland	— 8,0
Southern Mahratta	+ 12,3
Mysore	+ 5,3

166. In the case of the Bengal Nagpur Railway, it was difficult to frame an estimate of the cost of working the line on the altered gauge and in circumstances different to the conditions previously obtaining, and the expenses of the Umaria Colliery were enlarged partly by the special items referred to in the preceding paragraph, and partly by more extensive operations involving larger payments for Royalty than were contemplated when the Budget Estimate was framed. The decrease on the Bengal Central Railway is partly due to the favourable terms of the new agreement with the Eastern Bengal State Railway for working the line, and partly to a credit afforded on account of materials returned to "Stores" during the year from the old alignment which was destroyed by floods. On the Indian Midland Railway, the provision made for maintenance proved much greater than was subsequently found to be necessary. The increase on the Southern Mahratta Railway is due to insufficient provision in Budget for working the additional sections of line opened during the year, and on the Mysore Railway to unexpected expenditure in repairing damages caused by floods.

167. The actuals have exceeded the Revised Estimate by 31,6 chiefly in the following lines:—

Bengal Nagpur	+ 16,6
Indian Midland	— 5,5
Southern Mahratta	+ 5,9
Tounghoo-Mandalay	+ 12,5

168. In the Bengal Nagpur Railway, the Home expenditure has been transferred from Capital to Revenue, together with the cost of repairs to metre-gauge goods stock and establishment charges of the Raipur and Sheonath districts, from the dates these sections were opened for traffic. In addition to which, the expenditure on fuel and on repairs to Locomotives was heavier than anticipated. The saving on the Indian Midland Railway is mainly due to the provision made under *Locomotive* and *Traffic Expenses* having been based on a higher ratio of expenditure than now appears was necessary. The estimate of the Southern Mahratta Railway was too low, and also that of the Tounghoo-Mandalay Railway, from there not being sufficient data to apportion, with any approach to accuracy, the estimated expenditure between this section and the Prome-Rangoon-Tounghoo section of the Burma Railway.

Section H.—RAILWAYS—EXPENSES—*continued.*

Other State Railways—Provincial, excluding Eastern Bengal State Railway.

RESULTS.	Accounts. More.	Accounts. Less.
Actuals with Actuals of previous year	7,0	...
„ Budget Estimate	...	2,0
„ Revised Estimate	...	11,4

169. As regards the excess over the previous year, the Burma and Lucknow-Sitapur-Seramau Railways show an increase of 14,0 and 3,1, and the Tirhoot Railway a decrease of 9,9. The increase on the Burma Railway is due to the running of additional train mileage in consequence of a large increase in the ton mileage of construction stores, as well as in the running of empty vehicles. Moreover, the paddy season which usually lasts from January to the end of March, was late in 1888-89 owing to a firm stand made by the mill-owners against high prices. The busy season staff had been engaged as usual, and was only partially reduced as the trade might have sprung up any day, and hence, whilst the receipts from paddy traffic fell, the expenses could not be correspondingly reduced. The increase on the Lucknow-Sitapur-Seramau Railway became necessary by the requirements of increased traffic, while on the Tirhoot Railway the opportunity offered for economical working, reduction of establishment, and retrenchment in expenditure generally.

170. As compared with the Budget Estimate, the actuals show on the Burma Railway an increase of 9,9 on account of heavy repairs of stations and buildings and additional cost of station and train staff. On the Tirhoot Railway there is a saving of 11,2 due to economical working.

171. The actuals are less than the Revised Estimate by 11,4; of this 10,1 relates to the Burma Railway and is due to a considerable increase at the close of the year in the balance of the account "Demands Payable," whereas a decrease was provided for in the Revised Estimate.

38.—State Railways.

Interest on Debt.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts
	INTEREST ON CAPITAL FOUND BY GOVERNMENT—			
228,4	East Indian Railway	2,706,0	2,668,4	229,6
217,6	Eastern Bengal Railway			269,1
2,111,5	Other State Railways			2,174,2
2,557,5	TOTAL	2,706,0	2,668,4	2,672,9
	INTEREST ON OTHER CAPITAL—			
	East Indian Railway Commutation Stock—			
4	Rupee	4	4	2
195,3	Sterling	195,3	179,9	179,8
64,6	East Indian Railway Debenture Stock	64,6	64,6	64,6
86,5	3½ and 3 per cent. East Indian Railway Annuity Redemption Stock	84,8	143,1	143,0
35,0	Eastern Bengal Railway Debenture and Debenture Stock	34,9	34,8	34,9
170,6	4½ & 3½ per cent. Sind, Punjab and Delhi Railway Redemption Stock	169,6	169,4	169,4
...	3 per cent. Stock, Oudh and Rohilkhand Railway	...	40,1	40,1
3,109,9	TOTAL INTEREST ON CAPITAL	3,255,6	3,300,7	3,304,9
232,0	EXCHANGE	230,7	293,8	294,0
3,341,9	TOTAL INTEREST ON DEBT	3,486,3	3,594,5	3,598,9

RESULTS.	Accounts. More.	Accounts. Less.
INTEREST ON CAPITAL—		
Actuals with Actuals of previous year	195,0	...
„ Budget Estimate	49,3	...
„ Revised Estimate	4,2	.
EXCHANGE—		
Actuals with Actuals of previous year	62,0	...
„ Budget Estimate	63,3	...
„ Revised Estimate	2	...

Section H.—RAILWAYS—EXPENSES—*continued.*

Interest on Capital.

172. As explained in former reports, the interest charge for State Railways depends upon the progres of construction during the year, and hence the payments in 1888-89 were greater than in the previous year, owing to the larger expenditure on this account. The following statement shows in usual form how the interest charged in the accounts of 1888-89 has been computed.

	E. I. Ry.	E. B. Ry System.	Other State Railways.	Total
CAPITAL EXPENDITURE ON WHICH INTEREST IS CHARGEABLE.				
Capital Expenditure at end of 1887-88	2,153,3	5,738,9	53,583,0	61,475,2
Capital Expenditure during 1888-89	—3,6	346,5	857,6	1,200,5
Capital Account at end of 1888-89	2,149,7	6,085,4	54,440,6	62,675,7
Debenture and Debenture Stocks discharged	2,950,0	612,4	...	3,562,4
INTEREST.				
Interest on Capital Account at beginning of the year	96,9	229,6	2,143,3	2,469,8
Interest on Debentures, &c., discharged	132,8	32,6	...	165,4
Half interest on Capital spent during the year	—1	6,9	25,9	32,7
TOTAL	229,6	269,1	2,169,2	2,667,9
Add—½ per cent. on the Holkar Loan of a crore, which bears 4½ per cent. interest	...	...	5,0	5,0
TOTAL INTEREST CHARGED	229,6	269,1	2,174,2	2,672,9

173. The foregoing figures contain no interest on account of the Katni-Umaria line which was transferred to the Bengal Nagpur Railway Company on the 1st April 1888, and the amount accordingly is charged under the head, "Interest on Capital deposited by Companies," noticed in paragraph 177. On the other hand, the Sindia line having been transferred to the Indian Midland Railway during March 1889, the interest for the whole year is included in this portion of the account. The differences between Budget and Actuals in the English account are explained in paragraph 53.

Exchange.

174. The increase, compared with the Actuals of the previous year and the Budget Estimate, is due to the fall in exchange.

Annuities in Purchase of Guaranteed Railways (including Sinking Funds).

1887-88 Accounts.		Budget.	1888-89. Revised.	Accounts.
	ENGLAND—			
	E. I. RAILWAY—			
262,0	4 per cent. on deferred annuity	262,0	262,0	262,0
849,2	Annuity of 1,179,0 unredeemed portion	903,5	903,4	849,2
49,1	Investment made in respect of the unredeemed portion			52,8
1,4	Contribution to management			1,4
	E. B. RAILWAY—			
116,8	Annuity not deferred	120,8	120,8	116,8
3,6	Sinking Fund			3,8
1	Contribution to management			1
	SIND, PUNJAB AND DELHI RAILWAY—			
371,4	Annuities	402,4	402,4	371,4
3	Contribution to management			3
29,5	Sinking Fund			30,7
1,683,4	TOTAL ENGLAND	1,688,7	1,688,6	1,688,5
707,4	EXCHANGE	709,3	785,2	785,7
2,390,8	GRAND TOTAL	2,398,0	2,473,8	2,474,2

Section H.—RAILWAYS—EXPENSES—*continued.*

RESULTS.	Accounts. More.	Accounts. Less.
ANNUITIES AND SINKING FUNDS—		
Actuals with Actuals of previous year	5,1	...
„ Budget Estimate	...	2
„ Revised Estimate	...	1
EXCHANGE—		
Actuals with Actuals of previous year	78,3	...
„ Budget Estimate	76,4	...
„ Revised Estimate	5	...

Annuities and Sinking Funds.

175. The differences are trifling and need no special remark.

Exchange.

176. The differences under this head are due mainly to a fall in the rate of Exchange.

38.—State Railways—Interest on Capital Deposited by Companies.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	INTEREST ON SUBSCRIBED CAPITAL—			
	INDIA—			
...	Bengal Nagpur Railway	...	19,4	19,4
4	Southern Mahratta Railway	4	...	3
	ENGLAND—			
235,6	Southern Mahratta Railway	270,8	267,3	267,3
118,2	Indian Midland Railway	178,0	170.3	170,3
32,5	Bengal Central Railway	35,6	35,6	35,6
82,6	Bengal Nagpur Railway	171,2	161,1	161,3
469,3		656,0	653,7	654,2
197,1	EXCHANGE	275,4	294,9	295,2
666,4	TOTAL	931,4	948,6	949,4

RESULTS.	Accounts. More.	Accounts. Less.
INTEREST—		
Actuals with Actuals of previous year	184,9	...
„ Budget Estimate	...	1,8
„ Revised Estimate	5	...
EXCHANGE—		
Actuals with Actuals of previous year	98,1	...
„ Budget Estimate	19,8	...
„ Revised Estimate	3	..

Interest.

177. The increase over the Actuals of the previous year is due to larger deposits of Capital with the Secretary of State by the Companies, and to interest to the 31st March 1888 on account of the Katni-Umaria Railway as stated in paragraph 173, it having been decided to treat the expenditure on that line as an advance towards the completion of the Bengal Nagpur Railway, and to charge interest at 4 per cent. thereon, instead of calling on the Company to refund the amount.

178. The decrease of 1,8 over the Budget represents an increase of 19,3 in India, owing to the charge for the Katni-Umaria Railway just explained, and a decrease of 21,1 in England from capital not having been paid up as early as was expected.

Exchange.

179. The increased charges for Exchange, compared with the Actuals of the previous year and with the Budget Estimate, are due to larger payments of interest on increased deposits of Capital, as well as to a fall in the rate of Exchange.

Section H.—RAILWAYS—EXPENSES—*continued.*

39.—Guaranteed Companies—Surplus Profits, Land and Supervision.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	MOIETY OF SURPLUS PROFITS—			
170,0	Bombay, Baroda and Central India Railway	125,0	115,0	126,9
492,6	Great Indian Peninsula Railway	345,0	409,3	443,3
662,6	TOTAL	470,0	524,3	570,2
	LAND AND SUPERVISION—			
15,9	India	16,2	14,5	14,5
7,5	Central Provinces	8,3	9,0	9,3
12,6	Bengal	12,8	12,0	11,9
8,1	North-Western Provinces and Oudh	13,7	10,6	10,7
22,4	Madras	13,6	14,0	12,7
21,4	Bombay	32,0	32,0	32,5
...	Reserve	5,4	...	...
87,9		102,0	92,1	91,6
36,5	*Deduct*—Amount recoverable from Companies on account of Government supervision	*44,5*	*47,3*	*47,3*
51,4	TOTAL LAND AND SUPERVISION	57,5	44,8	44,3
714,0	GRAND TOTAL	527,5	569,1	614,5

RESULTS.	ACTUALS. More.	Less.
SURPLUS PROFITS—		
Actuals with Actuals of previous year	...	92,4
" Budget Estimate	100,2	...
" Revised Estimate	45,9	...
LAND AND SUPERVISION—		
Actuals with Actuals of previous year	...	7,1
" Budget Estimate	...	13,2
" Revised Estimate	...	5

Surplus Profits.

180. The decline compared with the preceding year, occurred both on the Bombay, Baroda and Central India and Great Indian Peninsula Railways from diminished traffic. The increase over the Budget Estimate was produced chiefly on the Great Indian Peninsula Railway, where the earnings were larger than anticipaed from causes noted in paragraph 140. The revised was exceeded by 45,9, in consequence of a change of system by which certain payments were made in March 1889, which otherwise would not have become due till the following month.

Land and Supervision.

181. The main difference between the two years under review is in the recoveries from Companies which were larger in 1888-89 from the increased mileage of Companies' lines under construction. The saving on the Budget provision is due chiefly to delay in settling claims for compensation for land in Madras and Oudh, and to the amalgamation of the office of the Director General of Railways with the Public Works Department Secretariat. The difference between the Actuals and the Revised Estimate is small and needs no explanation.

39.—Guaranteed Companies—Interest.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	INTEREST—			
25,6	India	8,5	7,2	6,7
2,694,9	England	2,722,0	2,697,8	2,697,4
2,720,5		2,730,5	2,705,0	2,704,1
1,132,4	EXCHANGE	1,143,2	1,254,5	1,255,0
3,852,9	TOTAL	3,873,7	3,959,5	3,959,1

Section H.—RAILWAYS—EXPENSES—*continued.*

RESULTS.	Actuals. More.	Actuals. Less.
INTEREST—		
Actuals with Actuals of previous year	...	16,4
" Budget Estimate	...	26,4
" Revised Estimate	...	9
EXCHANGE—		
Actuals with Actuals of previous year	122,6	...
" Budget Estimate	111,8	...
" Revised Estimate	5	...

Interest.

182. The decrease, as compared with the preceding year, is due principally to smaller charges on account of interest on overdrawn Capital of the Great Indian Peninsula Railway. The Budget made due provision for the renewal of the Oudh and Rohilkhand Railway Company's debentures falling due in the year, but they were paid off at maturity in anticipation of the purchase. The debentures of the Great Indian Peninsula Railway Company, moreover, were renewed at a lower rate of interest. The difference between the actuals and Revised estimate is small and needs no remark.

Exchange.

183. The excess in all cases is the result of a fall in the rate of Exchange.

40.—Subsidised Companies—Land and Subsidy.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	IMPERIAL.			
—3	Bengal Central Railway—(Land)	...	...	...
29,3	Bengal and North-Western Railway—(Land)	14,8	14,5	13,6
...	Reserve	2,7	...	...
29,0	TOTAL IMPERIAL	17,5	14,5	13,6
	PROVINCIAL—			
...	Tarakeswar Railway—(Land)	1	...	...
4,0	Rohilkhand-Kumaon Railway (Subsidy)	4,0	4,0	4,0
10,6	Dibru-Sadiya Railway (Subsidy)	10,5	10,5	10,5
...	Deoghur Railway (Land)	1	...	...
14,6	TOTAL PROVINCIAL	14,7	14,5	14,5
43,6	GRAND TOTAL	32,2	29,0	28,1

RESULTS.	Accounts. More.	Accounts. Less.
Actuals with Actuals of previous year	...	15,5
" Budget Estimate	...	4,1
" Revised Estimate	...	9

184. The difference between the Actuals arises from smaller payments in 1888-89 on account of land on the Bengal and North-Western Railway. The Budget and Revised Estimates were not reached partly on account of delays in settlement of certain claims provided for in them. It may be mentioned that the Estimates for land are prepared by the Revenue authorities, and are beyond the control of the Public Works Department.

Section H.—RAILWAYS—EXPENSES—*continued.*

40.—Subsidised Companies—Advances of Interest.

185. There were no transactions under this head.

41.—Miscellaneous Railway Expenditure.

1887-88 Accounts.		Budget.	1888-89. Revised.	Accounts.
	IMPERIAL.			
	INDIA—			
10,4	Surplus Establishment and Miscellaneous Charges	7,5	15,0	14,9
15,9	Director-General's Establishment	16,3	14,5	14,4
5,0	Port Store-keepers' ,,	5,7	4,7	4,1
1,2	Conversion or doubling of the Rajputana-Malwa Railway	...	...	...
6	Ajmere-Bhawalpur Survey	...	...	...
...	Great Western of India Survey	...	2,8	2,9
...	Reserve	15,8	1	...
33,1	TOTAL	45,3	37,1	36,3
	CENTRAL PROVINCES—			
3	Raj-Nandgaon-Warangal Survey	4	6	6
—4,8	Nagpur-Chhattisgarh Extension Survey	...	...	...
—4,5	TOTAL	4	6	6
	BURMA—			
...	Mu Valley Survey	...	5,8	4,4
	ASSAM—			
3	Bengal-Assam Railway Survey	...	...	...
	BENGAL—			
1,2	Chittagong-Chandpur Comilla Survey	3	4	4
...	Western Bengal Railway Survey	...	3,8	4,0
1,1	Rungpur-Dhubri Survey	7	1	1
...	Budge-Budge Railway Survey	2	...	...
...	Moghul-Serai-Howrah Survey	...	3	7
2,3	TOTAL	1,2	4,6	5,2
	PUNJAB—			
7,1	Bannu Railway Survey	12,6	7,5	7,6
...	Sialkot-Jummu Survey	...	—5	—5
4	Peshawar-Jumrood Survey	...	2	2
1,3	Mianwali-Khusalgarh Survey	...	...	...
—3,0	Bolan State Railway, Survey of Permanent Line	...	...	...
8	Khattan-Babar-Kach Railway Survey	...	—2	—2
1,6	Kach-Quetta Survey	5	2	2
8,2	TOTAL	13,1	7,2	7,3
	BOMBAY—			
3,2	Godra-Rutlam Survey	...	...	...
...	Aden Survey	...	7	6
3,2		..	7	6
42 6	TOTAL IMPERIAL	60,0	56,0	54,4

Section H.—RAILWAYS—EXPENSES—*concluded.*

41.—Miscellaneous Railway Expenditure—*concluded.*

1887-88. Accounts.		1888-89 Budget.	1888-89 Revised.	1888-89 Accounts.
	PROVINCIAL.			
	BENGAL—			
...	Western Bengal Survey	...	6,0	6,3
...	Sakri-Joynaggur Survey	..	4	2
...	Durbhunga-Sitamarhi Survey	...	1,2	9
6,8	Share of P. W. Secretariat Establishment	7,2	7,0	6,8
6,8	TOTAL	7,2	14,6	14,2
	NORTH-WESTERN PROVINCES AND OUDH—			
1	Hurdwar-Dehra-Rajpur Survey	...	...	...
	PUNJAB—			
5	Bhatinda-Bhawalpur Survey	1,1	3,4	2,6
...	Rajpura-Patiala (Bhatinda Extension)	...	1,0	...
5	TOTAL	1,1	4,4	2,6
	BOMBAY—			
1,8	Provincial Surveys	...	...	—6
9,2	TOTAL PROVINCIAL	8,3	19,0	16,2
51,8	TOTAL IMPERIAL AND PROVINCIAL	68,3	75,0	70,6

RESULTS.	ACCOUNTS. More.	ACCOUNTS. Less.
IMPERIAL—		
Actuals with actuals of previous year	11,8	...
„ Budget Estimate	...	5,6
„ Revised Estimate	...	1,5
PROVINCIAL—		
Actuals with actuals of previous year	7,0	...
„ Budget Estimate	7,9	...
„ Revised Estimate	...	2,8

186. The details in the preceding table show the variations leading up to the results under *Imperial* and *Provincial*. The increase over the actuals of 1887-88 is mainly due to such new projects having been put in hand during 1888-89, as the Great Western of India, Mu Valley and Western Bengal Surveys. The *Imperial* Budget provided a reserve of 15,8 to meet unforeseen requirements, but it proved to be in excess of the demands arising during the year. The *Provincial* Budget made no provision for the Western Bengal or Tirhoot Surveys which were ordered after it had been dealt with, nor for the extension surveys sanctioned in connection with the Bhatinda-Bhawalpur project. As regards the Revised Estimate under *Imperial*, the full complement of officers was not posted to the Mu Valley Survey, and the staff employed was retained for a shorter period than was anticipated. Under *Provincial* the lapse is due to the late commencement of the survey operations on the Minchinabad-Bhawalpur Section of the Bhatinda-Bhawalpur Railway, and to the grant for land in British territory, required for the Rajpura-Patiala Railway not having been utilised.

Section J.—IRRIGATION.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
1,714,3	REVENUE	1,758,7	1,838,9	1,900,7

187. The collections of 1888-89 exceed those of the previous year by 186,4 and the Budget Estimate by 142,0. The improvement is due to the extension of irrigation chiefly from canals in Upper India. As regards the Revised Estimate the receipts on account of water-rates on lands served by the Godaveri and Kistna Delta Systems, were under-estimated.

XXIX and 42.—Major Works.

Direct Receipts and Working Expenses.

Accounts, 1887-88.			Irrigation Works and Canals.	Budget, 1888-89.			Revised, 1888-89.			Accounts, 1888-89.		
Gross Revenue.	Working Expenses.	Net Revenue.		Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.
			IMPERIAL.									
			N.-W. Provinces and Oudh—									
3,1	8,3	—5,2	Betwa Canal	5,0	11,3	—6,3	7,2	10,3	—3,1	7,3	10,4	—3,1
1	17,2	—17,1	Lower Ganges Canal . . .	...	...	...	...	17,0	—17,0	—1	17,1	—17,2
3,2	25,5	—22,3		5,0	11,3	—6,3	7,2	27,3	—20,1	7,2	27,5	—20,3
			Punjab—									
135,4	55,5	79,9	Western Jumna Canal . . .	114,7	39,8	74,9	97,3	46,5	50,8	90,2	47,6	42,6
126,2	49,7	76,5	Bari Doab Canal	124,3	45,9	78,4	136,0	56,7	79,3	139,2	56,5	82,7
...	5,7	—5,7	Chenab Canal	2,1	6,5	—4,4	4,0	7,9	—3,9	3,8	7,9	—4,1
69,9	34,5	35,4	Sirhind Canal	93,2	45,8	47,4	110,0	53,5	56,5	113,2	53,6	59,6
10,3	8,4	1,9	Swat River Canal . . .	30,0	10,3	19,7	22,7	9,4	13,3	22,7	8,7	14,0
14,3	7,4	6,9	Other Projects	16,2	12,8	3,4	21,0	13,4	7,6	22,8	12,3	10,5
356,1	161,2	194,9		380,5	161,1	219,4	291,0	187,4	203,6	391,9	186,6	205,3
			Madras—									
12,4	51,7	—39,3	Godavari Delta Project . .	10,6	45,5	—34,9	11,3	49,9	—38,6	10,6	52,2	—41,6
4,4	32,7	—28,3	Kistna Delta Project . . .	3,7	32,0	—28,3	4,2	31,1	—26,9	4,7	32,3	—27,6
7,5	22,2	—14,7	Other Projects	19,7	24,1	—13,4	10,7	26,6	—15,9	8,8	26,0	—17,2
24,3	106,6	—82,3		25,0	101,6	—76,6	26,2	107,6	—81,4	24,1	110,5	—86,4
			Bombay—									
3,7	4,0	—3	Desert Canal	3,8	2,8	1,0	5,3	2,9	2,4	7,6	2,7	4,3
2,5	6,1	—3,6	Begari Canal	3,5	6,3	—2,8	3,8	6,6	—2,8	5,1	6,5	—1,4
1,6	5,5	—3,9	Eastern Nara Works . . .	2,0	6,9	—4,9	1,9	7,6	—5,7	1,7	8,4	—6,7
19,0	6,0	13,0	Mutha Canal	16,6	6,6	10,0	19,0	6,5	12,5	21,7	6,3	15,4
8,1	11,1	—3,0	Other Projects	10,3	13,8	—3,5	9,8	10,4	—6	9,4	10,1	—7
34,9	32,7	2,2		36,2	36,4	—2	39,8	34,0	5,8	44,9	34,0	10,9
418,5	326,0	92,5	TOTAL IMPERIAL .	446,7	310,4	136,3	464,2	356,3	107,9	468,1	358,6	109,5

Section J.—IRRIGATION—RECEIPTS—*continued.*

Accounts, 1887-88.			Irrigation Works and Canals.	Budget, 1888-89.			Revised, 1888-89.			Accounts, 1888-89.		
Gross Revenue.	Working Expenses.	Net Revenue.		Gross Revenue.	Working Expenses	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.
			Provincial.									
			Bengal—									
22,3	48,1	—25,8	Orissa Canals	21,6	42,5	—20,9	21,6	42,5	—20,9	24,3	38,7	—14,4
23,4	24,0	—6	Midnapore Canal . . .	24,0	23,0	1,0	24,0	23,0	1,0	25,2	20,1	5,1
4,2	6,5	—2,3	Tidal Canal	4,9	6,5	—1,6	4,9	9,1	—4,2	5,5	7,5	—2,0
60,4	71,8	—11,4	Sone Canal	85,3	68,0	17,3	85,3	68,0	17,3	84,4	75,5	8,9
110,3	150,4	—40,1		135,8	140,0	—4,2	135,8	142,6	—6,8	139,4	141,8	—2,4
			N.-W. Provinces and Oudh—									
197,1	88,3	108,8	Ganges Canal	200,0	88,3	111,7	213,2	90,6	122,6	213,1	91,9	121,2
106,6	69,2	37,4	Lower Ganges Canal . . .	111,6	84,4	27,2	130,5	80,7	49,8	123,4	79,8	43,6
48,2	24,5	23,7	Agra Canal	50,0	26,8	23,2	45,7	25,8	19,9	46,6	24,1	22,5
70,3	19,2	51,1	Eastern Jumna Canal . . .	70,0	20,9	49,1	71,3	23,4	47,9	71,2	25,5	45,7
422,2	201,2	221,0		431,6	220,4	211,2	460,7	220,5	240,2	454,3	221,3	233,0
532,5	351,6	180,9	Total Provincial .	567,4	360,4	207,0	596,5	363,1	233,4	593,7	363,1	230,6
951,0	677,6	273,4	Grand Total .	1,014,1	670,8	343,3	1,060,7	719,4	341,3	1,061,8	721,7	340,1

RESULTS.

	Revenue. Actuals. More.	Revenue. Actuals. Less.	Working Expenses. Actuals. More.	Working Expenses. Actuals. Less.	Net Revenue. Actuals. More.	Net Revenue. Actuals. Less.
Imperial.						
Actuals with Actuals of previous year .	49,6	...	32,6	...	17,0	...
" Budget Estimate . .	21,4	...	48,2	..	...	26,8
" Revised Estimate . .	3,9	...	2,3	...	1,6	...
Provincial.						
Actuals with Actuals of previous year .	61,2	...	11,5	...	49,7	...
" Budget Estimate . .	26,3	...	2,7	..	23,6	
" Revised Estimate . .	...	2,8	...	...	...	2,8

Imperial Works.

188. The *Gross Revenue* in 1888-89 exceeds that of the previous year by 49,6, the larger part to which occurs in the Punjab, and is due to development of irrigation on all the canals in that Province, excepting the Western Jumna, where a falling-off of 45,2 was registered owing to seasonable rainfall having reduced the demand for canal water. In the North-Western Provinces and Oudh the improvement is slight and is derived from the expansion of irrigation on the Betwa canal. In Bombay there is also an increase in consequence of larger recoveries of previous outstandings from lands in the Khelat territory watered by the Desert and Begari canals. The excess over the Budget is attributed to the rapid growth of irrigation under the Bari Doab and Sirhind canals in the Punjab, and over the Revised to recovery of arrears in Sind, as noticed above.

189. The increase in *Working Expenses* over the Actuals of 1887-88 is due to the maintenance and repairs of greater lengths of some canals in the Punjab, and to charges for their distributaries which

Section J.—IRRIGATION—RECEIPTS—*continued.*

have been lately brought into operation. The greater portion of the increase over the Budget Estimate occurs in the North-Western Provinces and Oudh and in the Punjab, the increase in the former being caused by the writeback to this head of the old outlay on the Nadrai aqueduct of the Lower Ganges canal, shown in the Budget Estimate as a Provincial charge. In the Punjab the heavy floods of 1888 rendered very extensive repairs to works necessary.

Provincial Works.

190. The *Gross Revenue* collected in 1888-89 shows an improvement of 61,2 over that of the previous year. Of this improvement 29,1 has been contributed by Bengal and 32,1 by the North-Western Provinces and Oudh. The improvement in Bengal is due partly to the subsidence of the agitation against the irrigation system of the Sone canal mentioned in paragraph 183 of the previous year's report, partly to the increase of the irrigated area and partly to a larger collection of navigation receipts owing to increased traffic. The increase in the North-Western Provinces and Oudh is attributed to the *rabi* season of 1887-88 and the *kharif* of 1888 having been exceptionally favourable to irrigation on the Ganges and Lower Ganges canals. The Budget of the North-Western Provinces and Oudh was framed for an abnormally small revenue, on the supposition that the abundant rainfall in January 1888 would have reduced the demand for canal water, but the seasons proved very favourable to irrigation.

191. Compared with 1887-88, the rise in *Working Expenses* during 1888-89 is mainly due to large extensions and improvements, which were found necessary on all major irrigation works in the North-Western Provinces and Oudh, especially the Lower Ganges canal.

XXIX.—Major Works—Indirect Receipts.

Portion of Land Revenue due to Irrigation.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
87,2	N.-W. Provinces and Oudh	87,2	87,4	87,4
45,7	Punjab	42,5	44,5	45,8
409,6	Madras	389,4	410,5	460,5
60,1	Bombay	71,2	69,7	77,3
602,6	TOTAL	590,3	612,1	671,0

RESULTS.	Actuals. More.	Actuals. Less.
Actuals with Actuals of previous year	68,4	...
" Budget Estimate	80,7	...
" Revised Estimate	58,9	...

192. The rise of 68,4 occurs chiefly in Madras, and is connected partly with water-rates on lands served by the Godavari and Kistna delta systems, and partly with a credit afforded to this head on re-adjustment of the Revenue accounts of the Cauvery delta system for 1884-85. There was also an increase of 17,2 in Bombay arising out of several causes, of which the principal are the improved working of the Eastern Nara Works and the Begari canal, and the favourable inundation of 1888-89. The Budget Estimate of 1888-89 was framed on the basis of the past year's figures, but owing to a favourable irrigating season in Madras, and to an anticipated growth of irrigation under the Godavari, Kistna and Sangam systems, the Revised Estimate was prepared for an increase of 21,8. The Actuals, however, exceeded the Revised Estimate by 58,9, owing to the causes stated above.

XXX.—Minor Works and Navigation.

1887-88. Accounts. A	B		1888-89. Budget. A	B	Revised. A	B	Accounts. A	B
1,5	...	India	1,8	...	1,7	...	2,1	...
...	...	Upper Burma	1	...	...	4	...	4
...	2,7	Lower Burma	...	3,4	...	3,4	...	3,3
...	96,5	Bengal	...	92,1	...	100,3	...	97,0
...	14,5	North-Western Provinces & Oudh	...	13,4	...	16,0	...	16,0
15,9	4,9	Punjab	13,3	4,6	14,9	4,5	17,1	4,6
..	10,0	Madras	...	10,3	...	10,9	...	11,1
14,7	..	Bombay	15,3	...	14,0	...	16,3	...
32,1	128,6	TOTAL	30,5	123,8	30,6	135,5	35,5	132,4
160,7			154,3		166,1		167,9	

A. Imperial. B. Provincial and Local.

Section J.—IRRIGATION—RECEIPTS—*concluded.*

RESULTS.	ACTUALS. More.	ACTUALS. Less.
Imperial.		
Actuals with Actuals of previous year	3,4	...
„ Budget Estimate	5,0	...
„ Revised Estimate	4,9	...
Provincial and Local.		
Actuals with Actuals of previous year	3,8	...
„ Budget Estimate	8,6	...
„ Revised Estimate	...	3,1

193. The differences under this head are the net result of several small increases and decreases.

Section J.—IRRIGATION—EXPENDITURE.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
2,461,6	EXPENDITURE . . .	2,582,3	2,630,8	2,623,0

194. The expenditure of 1888-89 exceeds that of the previous year by 161,4, owing (1) to larger working expenses consequent on the greater length of canals and distributaries open for irrigation, (2) to an increase in the interest on debt caused by the additional Capital outlay, and (3) to an enhanced rate of expenditure from Provincial Funds on the Tank Restoration Works in Madras. The excess of 40,7 over the Budget Estimate is due to extensive repairs having been found necessary on the canals in the North-Western Provinces and Oudh and in the Punjab.

42.—Major Works—Working Expenses.

1887-88. Accounts.	Budget.	1888 89. Revised.	Accounts.
677,6	670,8	719,4	721,7

95. The particulars of these charges and the explanation of the more important differences are given on pages 86 to 88.

42.—Major Works—Interest on Debt.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
	Imperial.			
513,6	India	536,3	532,9	532,5
	Provincial.			
231,3	Bengal	234,8	234,1	234,0
272,6	N.-W. P. and Oudh . .	275,6	274,4	274,2
1,017,5	TOTAL .	1,046,7	1,041,4	1,040,7

RESULTS.

	Actuals. More.	Actuals. Less.
Actuals with Actuals of previous year	23,2	...
„ Budget Estimate	...	6,0
„ Revised Estimate	...	7

CAPITAL EXPENDITURE.

Capital Expenditure at end of 1887-88	25,748,2
„ „ during 1888-89	539,4
	26,287,6

INTEREST.

Interest on Capital Account at beginning of the year	1,029,9
Half interest on Capital spent during the year	10,8
	1,040,7

196. The rise over the previous year of 23,2, results from additional Capital outlay on the several Major Irrigation Works. In the Budget and Revised Estimates, grants were assigned under *35—Construction of Protective Irrigation Works*, and *49—Irrigation, Capital Expenditure not charged against Revenue*, but they were not fully utilised, as explained under those heads.

Section J.—IRRIGATION—EXPENDITURE—*concluded.*

43.—Minor Works and Navigation.

1887-88. Accounts. A	1887-88. Accounts. B		1888-89. Budget. A	1888-89. Budget. B	1888-89. Revised. A	1888-89. Revised. B	Accounts. A	Accounts. B
56,8	...	India	24,1	...	54,2	...	53,1	...
12,6	...	Upper Burma	23,0	...	21,5	4	24,8	2
...	36,3	Lower Burma	...	31,8	...	56,1	...	55,4
...	152,0	Bengal	...	181,7	...	155,0	...	147,8
3	18,4	N.-W. P. and Oudh	6	19,6	6	17,2	5	15,2
61,6	4,2	Punjab	65,0	4,4	65,0	4,8	65,2	4,4
—*8,2*	262,7	Madras	...	330,0	...	330,0	...	329,6
169,8	...	Bombay	170,0	...	164,6	..	163,8	...
...	...	England	10,3	...	4	...	4	...
...	...	Exchange	4,3	...	2	...	2	...
292,9	473,6	TOTAL	297,3	567,5	306,5	563,5	308,0	552,6
766,5			864,8		870,0		860,6	

A. Imperial B. Provincial and Local.

RESULTS.

	Actuals. More.	Actuals. Less.
Imperial.		
Actuals with Actuals of previous year	15,1	...
„ Budget Estimate	10,7	...
„ Revised Estimate	1,5	...
Provincial and Local.		
Actuals with Actuals of previous year	79,0	...
„ Budget Estimate	...	14,9
„ Revised Estimate	..	10,9

Imperial Works.

197. The expenditure in 1888-89 is in excess of that of 1887-88 by 15,1. The increase is chiefly on construction in Upper Burma. The excess of 10,7 over the Budget Estimate is mainly caused by the outlay on the Khushdil Khan reservoir having been debited to this head, whereas provision was made for it in the Budget Estimate under *49—Irrigation, Capital Expenditure not charged against Revenue.*

Provincial and Local Works.

198. The excess over 1887-88 by 79,0, has arisen principally in Madras, where a large outlay is proceeding on Tank Restoration Works against assignments from the Provincial resources of that Government. There is a also an increase in Lower Burma, where extensive repairs to embankments have been rendered necessary by heavy floods, and a large outlay was undertaken on the construction of the Abya flood escape of the Pegu and Sitang canal.

Section K.—BUILDINGS AND ROADS—RECEIPTS.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
592,3	RECEIPTS	555,1	588,7	604,7

199. The revenue credited under this head consists, to a great extent, of uncertain items, since there are few regular sources of income. In 1888-89 more buildings were sold and the ferry tolls were more productive than in 1887-88, or was anticipated in the budget. The Revised Estimate provided for an increase of 33,6 over the Budget Estimate, but, owing to some unexpected receipts, the Actuals turned out better by 16,0.

200. The differences between the Accounts and Estimates of the various provinces are explained in the following paragraphs:—

XXXI.—Military Works.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
23,6	India (General and Political) . . .	22,3	25,0	27,4
2	Central Provinces	3	3	3
6	Upper Burma	7	2	5
7	Lower Burma	8	8	9
6	Assam	3	5	5
4	Bengal	4	2	2
1	North-Western Provinces and Oudh . . .	1	1	1
5	Punjab	6	5	5
2,7	Madras	2,8	2,7	2,7
11,0	Bombay	7,7	9,4	9,4
40,4	TOTAL .	36,0	39,7	42,5

RESULTS.	Actuals. More.	Actuals. Less.
Actuals with Actuals of previous year	2,1	...
„ Budget Estimate	6,5	...
„ Revised Estimate	2,8	...

201. The improvement of 2,1 in the total revenue compared with that of the previous year is almost entirely due to the sale, by the Inspector General of Military Works, of certain bungalows near the site of No. 1 redoubt at Lucknow, and to the operation of the rule requiring recoveries on account of advances made in England in previous years to be credited to Revenue, instead of being deducted from expenditure as was previously done. To these causes, and to increased realisations in Bombay on account of rents of buildings and sales of old materials, is mainly attributable the difference of 6,5 between the Actuals and the Budget Estimate. The improvement of 2,8, in comparison with the Revised Estimate, is due to the sale of the bungalows at Lucknow, already referred to, not having been anticipated, and to a steady increase in the rents recoverable from Military Officers in Upper Burma.

XXXII.—Civil Works.

1887-88. Accounts. A Deptl.	B Civil.		Budget. A Deptl.	Budget. B Civil.	1888-89. Revised. A Deptl.	Revised. B Civil.	Accounts. A Deptl.	Accounts. B Civil.
		IMPERIAL—						
7,8	...	India (General and Political)	7,4	...	3,5	...	3,9	...
4	3,7	Upper Burma . .	...	...	6	...	1,4	...
...	...	Lower Burma . .	...	...	9	...	1,2	...
1	...	Bengal . . .	1	...	1	...	1	...
...	...	Punjab . . .	...	...	5,7	...	5,5	...
8,3	3,7	TOTAL .	7,5	...	10,8	..	12,1	...

Section K.—BUILDINGS AND ROADS—RECEIPTS—*continued.*

XXXII.—Civil Works—*continued*

1887-88. Accounts. A Deptl.	1887-88. Accounts. B Civil.		1888-89. Budget. A Deptl.	1888-89. Budget. B Civil.	1888-89. Revised. A Deptl.	1888-89. Revised. B Civil.	1888-89. Accounts. A Deptl.	1888-89. Accounts. B Civil.
		PROVINCIAL—						
5,2	2,8	Central Provinces	5,0	3,0	5,0	1,7	6,4	1,7
4,8	1	Lower Burma	4,6	1	5,8	1	6,3	1
1,7	...	Assam	8	...	1,0	...	1,6	...
17,5	22,8	Bengal	17,5	21,3	16,0	21,3	20,0	27,4
21,8	73,7	North-Western Provinces and Oudh	18,0	72,0	17,1	70,5	15,9	70,2
4,7	36,1	Punjab	4,4	35,5	5,2	37,7	5,5	38,1
10,7	2,1	Madras	8,4	4	14,0	2,0	9,8	2,2
77,3	8	Bombay	70,9	4	74,7	8	77,6	4
143,7	138,4	TOTAL	129,6	132,7	138,8	134,1	143,1	140,1
		LOCAL—						
...	1,9	India (General and Political)	...	2,2	...	2,2	...	2,4
...	7,9	Central Provinces	...	6,4	...	6,5	...	7,0
...	...	Upper Burma	...	4,0	...	4,0	...	4,8
...	4,8	Lower Burma	...	4,7	...	5,1	...	5,2
...	12,1	Assam	...	12,2	1	12,3	1	12,1
...	45,5	Bengal	...	30,7	...	46,7	...	43,6
1,2	4,7	North-Western Provinces and Oudh	1,6	5,5	1,1	5,5	1,2	5,9
1	18,7	Punjab	...	19,1	...	16,9	1	15,7
5	82,3	Madras	4	81,9	4	83,5	6	85,9
...	41,8	Bombay	...	41,8	...	42,8	...	43,6
1,8	219,7	TOTAL	2,0	208,5	1,6	225,5	2,0	226,2
515,6		TOTAL INDIA	480,3		510,8		523,5	
		ENGLAND—						
25,6		Royal Indian Civil Engineering College, Cooper's Hill—Fees from Students, etc.	27,3		26,1		26,4	
10,7		EXCHANGE	11,5		12,1		12,3	
551,9		GRAND TOTAL	519,1		549,0		562,2	

A. Public Works in charge of Departmental Officers. B. Public Works in charge of Civil Officers.

	RESULTS. Departmental Officers. More.	RESULTS. Departmental Officers. Less.	ACTUALS. Civil Officers. More.	ACTUALS. Civil Officers. Less.	ACTUALS. Total. More.	ACTUALS. Total. Less.
Imperial.						
Actuals with Actuals of previous year	3,8	...	...	3,7	1	...
" " Budget Estimate	4,6	...	...	...	4,6	...
" " Revised Estimate	1,3	...	...	..	1,3	...
Provincial.						
Actuals with Actuals of previous year	...	6	1,7	...	1,1	...
" " Budget Estimate	13,5	...	7.4	...	20,9	...
" " Revised Estimate	4 3	...	6,0	...	10,3	...
Incorporated Local.						
Actuals with Actuals of previous year	2	...	6,5	...	6,7	...
" " Budget Estimate	...	...	17,7	...	17,7	...
" " Revised Estimate	4	...	7	...	1,1	...

Section K.—BUILDINGS AND ROADS—RECEIPTS—*concluded.*

Total India.

Actuals with Actuals of previous year	7,9	...
" " Budget Estimate	43,2	...
" " Revised Estimate	12,7	...

England.

Actuals with Actuals of previous year	8	...
" " Budget Estimate	...	9
" " Revised Estimate	3	...

Exchange.

Actuals with Actuals of previous year	1,6	...
" " Budget Estimate	8	...
" " Revised Estimate	2	...

Imperial.

202. The total revenue credited to Imperial Funds agrees closely with that of the previous year. There has been an increase of 3,8 in the Departmental receipts, which is principally attributable to the sale of a house at Simla and another at Sirdarpur. Upper Burma has also contributed to it, and the Pegu saw-mills, which were lately the property of King Theebaw. The falling off of 3,7 in the realisations by Civil Officers is due to the transfer to Incorporated Local Funds of the control and realisation of ferry tolls. This explanation also applies to the difference between the Actuals, Budget and Revised; but in this case there were also larger sales of tools and plant, and of old materials and buildings in Upper Burma than were anticipated, and the rent of the saw-mills at Pegu, from February to July 1889, was received in advance.

Provincial.

203. There is but a small difference of 6 between the total Departmental Actuals of the two years. Under provinces, the only important difference is that of 5,9 in the North-Western Provinces and Oudh, where a falling off appears during 1888-89 in the receipts from the Roorkee workshops and the printing press and book depôt of the Thomason Civil Engineering College, as well as in the revenue derived from sales of buildings. Increases of 1,5 and 1,2 occur in Lower Burma and the Central Provinces, from the rent charged to the Irrawaddy Flotilla Co. for the use of the Dala Dockyard having been raised, and from enhanced receipts on account of ferries, rents of buildings, and sales of buildings and old materials. In Bengal large sums were realised by sale of buildings and materials received from old buildings.

204. As regards the revenue collected by Civil Officers, the principal differences between the Actuals of the two years occur under Bengal and the North-Western Provinces and Oudh, the increase of 4,6 under the former being attributed to higher amounts having been obtained by the lease of ferries, and to the realisation of arrears of ferry tolls. The North-Western Provinces and Oudh exhibit a decrease of 3,5 caused by a decline in the toll collections of the Kalpi ferry, consequent on the opening of the Indian Midland Railway. In the Central Provinces certain toll bars were abolished during 1888-89, while in the Punjab an improvement occurred in the revenue derived from tolls on roads, and sales of land and houses.

205. The difference between Estimates and Actuals is made up of numerous small fluctuations, the general character of which is explained in the preceding paragraph.

Local.

206. Of the total increase of 6,7 over the revenue of the previous year, 4,8 represents realisations in Upper Burma on account of ferry tolls which have hitherto been credited to Imperial Funds. The remainder of the difference is also connected with tolls which have increased in some provinces and declined in others.

Section K.—BUILDINGS AND ROADS—EXPENDITURE.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
5,451,1	EXPENDITURE . . .	5,592,9	5,329,2	5,310,7

207. The expenditure is less than that of the previous year by 140,4, and this result is due (1) to the gradual completion of Frontier roads in Baluchistan and the Punjab; (2) to a decrease in the expenditure on Military and Civil Works in Upper Burma which was exceptionally heavy in 1887-88, owing to the then very recent occupation of the country; (3) to the transfer to Native States in Central India and Rajputana of the responsibility for the construction of roads within their territories, and (4) to the savings effected by the amalgamation of Public Works establishments in Central India and Rajputana. The Provincial and Local expenditure has increased by 82,2 and 36,2 respectively, which is chiefly due to larger grants having been made available for expenditure on roads and buildings in Bengal, the Punjab and Madras.

208. The outlay has fallen short of the Budget Estimate by 282,2, of which 106,7 pertains to Imperial, and the balance to Provincial and Local. The differences under Imperial are mainly due to an over-estimate of the establishment charges of the Inspector General, Military Works, to the grant for Military and Civil Works in Upper Burma not having been fully utilized owing to various unforeseen causes, and to the reduction of outlay in Central India and Rajputana, in consequence of the transfer of roads to Native States and the amalgamation of the Public Works establishments in those Provinces. Under Provincial and Local, the difference is principally due to an over-estimate of the outlay on buildings and roads in Bombay and Bengal, and to the postponement of a number of works in the Central Provinces and Madras.

209. The Actuals on the whole agree closely with the Revised Estimate, the short outlay being 18,5 only.

44.—Military Works.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
681,5	India (General and Political) . . .	652,1	609,5	616,6
7,7	Central Provinces	15,0	16,0	14,0
314,8	Upper Burma	180,0	162,7	161,0
25,7	Lower Burma	41,0	41,0	40,8
15,2	Assam	30,0	23,9	22,1
2,4	Bengal	3,6	3,6	2,7
12,5	N.-W Provinces and Oudh	6,7	7,0	6,6
27,9	Punjab	35,0	37,4	36,2
52,8	Madras	62,5	62,7	61,7
82,3	Bombay	129,4	136,7	131,3
1,222,8	TOTAL INDIA .	1,155,3	1,100,5	1,093,0
6,5	England (Stores)	1,4	10,0	10,4
2,8	Exchange	6	4,7	4,8
1,232,1	GRAND TOTAL .	1,157,3	1,115,2	1,108,2

RESULTS.	ACTUALS. More.	Less.
INDIA.		
Actuals with Actuals of previous year	...	129,8
" " Budget Estimate	...	62,3
" " Revised Estimate	...	7,5
ENGLAND.		
Actuals with Actuals of previous year	3,9	...
" " Budget Estimate	9,0	...
" " Revised Estimate	4	...
EXCHANGE.		
Actuals with Actuals of previous year	2,0	...
" " Budget Estimate	4,2	...
" " Revised Estimate	1	...

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued.*

210. The difference of 129,8 between the two years under review, is the balance of various provincial fluctuations. The figures entered above, give a saving of 64,9 in *India* (*General and Political*), but 30,0 of this sum represents a special charge in 1887 88 on account of a grant-in-aid for the Mhow water-works. The remainder of the saving has occurred from diminished expenditure on barracks for troops at Peshawar and Quetta and on the defensive post at Loralai. The saving in *Upper Burma* is due to the exceptional expenditure which was necessary there in 1887-88 consequent upon the recent occupation of the country. In the *North-Western Provinces and Oudh* the works connected with the defences of Jhansi were finished in 1887-88, and in 1888-89 less was required to be done on the Ranibagh and Ranikhet cart road than in the preceding year. On the other hand some provinces shew a larger expenditure in 1888 89 than in 1887 88. This is the case in the *Central Provinces* where additional accommodation was provided for troops and the Commissariat Department, and some old suspense balances were charged off. In *Lower Burma* three important buildings were commenced at Rangoon and Thayetmyo for military prisoners, medical stores and the Commissariat department. In *Assam* good progress was made on the Golaghat-Nichuguard road, and work was commenced on the fair-weather cart road from the last named place to Kohima, and on buildings for native troops at Shillong, Silchar and Manipur. The excess in the *Punjab* is connected with the construction of buildings for native Infantry at Abbottabad and Dehra-Ismail-Khan. The increase in *Madras* is due to works undertaken for the Ordnance Department. In *Bombay* the expenditure during 1887-88 was limited, owing to the urgent need of funds in Upper Burma and other parts of the country. In 1887-88, moreover, the Bombay expenditure was still further reduced by deducting from it the sum of 25,8 received from Her Majesty's Government in England on account of the defence works at Aden. It is on these accounts that the difference between the two years in Bombay is so great.

211. Of the saving of 62,3 compared with the Budget 35,5 appears under *India* (*General and Political*), owing mainly to (1) the establishment charges of the Inspector General, Military Works, having fallen considerably below the estimated amount by reason of a larger proportion being debitable to Special, Defence Works and other funds; (2) to a sum of 10,0 having been held in reserve at the commencement of the year which was subsequently allotted to works in other Provinces, and (3) to transfers from the Indian to the English Account to meet payments on supplementary indents sent forward for stores during the course of the year. This was not foreseen when the Estimate for English stores was framed. The Budget Estimate of *Upper Burma*, owing to various causes, could not be fully utilised. In *Assam* slower progress was made on the Golaghat-Nichuguard road than was originally contemplated, savings accrued on certain completed works, and others could not be carried out to the extent contemplated owing to delay in the receipt of stores from England. The excess expenditure of 1,9 and 1,2 under Bombay and the Punjab, respectively, is the result of additional allotments having been sanctioned from the reserve of 10,0 already referred to, for several works undertaken during the course of the year.

212. Of the difference of 7,5 between revised and actuals, 5,4 occurs in Bombay, where two works were postponed and the barracks for European Infantry and Artillery at Colaba could not be finished within the year as was expected. The estimate for repairs to Military buildings was also fixed too high.

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued.*

45.—Civil Works.

			India. (General and Political.)	Central Provinces.	Upper Burma	Lower Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IMPERIAL.													
Departmental	Accounts.	1887-88	261,0	2,2	340,8	...	1,7	62,2	16,1	176,7	2,2	27,4	890,3
	Budget	1888-89	197,7	2,0	318,3	15,5	1,2	72,4	11,3	168,2	1,9	14,0	802,5
	Revised	1888-89	153,4	1,7	307,8	2,0	1,6	63,4	11,0	208,8	2,1	16,6	768,4
	Accounts	1888-89	149,3	1,1	292,9	2,1	1,4	64,1	11,7	202,7	2,0	14,3	741,6
Civil Officers	Accounts.	1887-88	5	...	2,2	...	...	...	...	...	...	...	2,7
	Budget	1888-89	5	...	...	...	...	...	...	...	...	...	5
	Revised	1888-89	5	...	..	...	...	...	...	...	...	...	5
	Accounts	1888-89	5	...	3,0	...	...	...	...	...	...	...	3,5
TOTAL IMPL.	Accounts.	1887-88	261,5	2,2	343,0	...	1,7	62,2	16,1	176,7	2,2	27,4	893,0
	Budget	1888-89	198,2	2,0	318,3	15,5	1,2	72,4	11,3	168,2	1,9	14,0	803,0
	Revised	1888-89	153,9	1,7	307,8	2,0	1,6	63,4	11,0	208,8	2,1	16,6	768,9
	Accounts	1888-89	149,8	1,1	295,9	2,1	1,4	64,1	11,7	202,7	2,0	14,3	745,1
PROVINCIAL.													
Departmental	Accounts.	1887-88	...	126,0	...	114,3	55,3	276,1	273,3	231,6	194,3	403,4	1,674,3
	Budget	1888-89	...	162,3	...	114,0	59,2	400,0	252,1	249,2	230,0	433,1	1,899,9
	Revised	1888-89	...	124,9	...	114,6	59,4	388,6	247,4	231,8	217,2	379,5	1,763,4
	Accounts	1888-89	...	115,7	...	118,1	59,5	390,4	257,3	235,2	207,5	367,7	1,751,4
Civil Officers	Accounts.	1887-88	...	7	...	3,0	1,1	16,6	20,4	3,6	8,5	4,5	58,4
	Budget	1888-89	...	6	...	3,0	1,7	3,0	22,5	3,3	6,5	4,3	44,9
	Revised	1888-89	...	4	...	3,0	1,7	11,0	22,6	3,2	12,8	4,6	59,3
	Accounts	1888-89	...	3	...	3,8	1,7	12,0	20,5	3,5	17,7	4,0	63,5
TOTAL PROVL.	Accounts.	1887-88	...	126,7	...	117,3	56,4	292,7	293,7	235,2	202,8	407,9	1,732,7
	Budget	1888-89	...	162,9	...	117,0	60,9	403,0	274,6	252,5	236,5	437,4	1,944,8
	Revised	1888-89	...	125,3	...	117,6	61,1	399,6	270,0	235,0	230,0	384,1	1,822,7
	Accounts	1888-89	...	116,0	...	121,9	61,2	402,4	277,8	238,7	225,2	371,7	1,814,9
LOCAL.													
Departmental	Accounts.	1887-88	3,5	...	...	28,0	91,6	1,1	238,6	95,9	21,6	85,1	565,4
	Budget	1888-89	4,0	2,5	...	36,4	75,0	...	240,0	113,8	20,4	84,6	576,7
	Revised	1888-89	4,0	1,7	...	37,0	79,8	...	243,4	119,1	20,5	99,4	604,9
	Accounts	1888-89	3,9	1,1	...	33,0	87,1	...	233,0	106,0	20,7	95,5	580,3
Civil Officers	Accounts.	1887-88	1,5	25,1	...	5,0	1,7	351,1	7,5	9	376,0	127,2	896,0
	Budget	1888-89	2,4	29,2	3,0	13,2	3	391,3	7,5	1,1	379,4	139,1	966,5
	Revised	1888-89	2,0	30,5	2,7	9,3	2	310,0	7,4	9	383,8	123,8	870,6
	Accounts	1888-89	2,1	21,9	1,1	11,0	3	372,6	7,1	9	386,7	113,6	917,3
TOTAL LOCAL	Accounts.	1887-88	5,0	25,1	...	33,0	93,3	352,2	246,1	96,8	397,6	212,3	1,461,4
	Budget	1888-89	6,4	31,7	3,0	49,6	75,3	391,3	247,5	114,9	399,8	223,7	1,543,2
	Revised	1888-89	6,0	32,2	2,7	46,3	80,0	310,0	250,8	120,0	404,3	223 2	1,475,5
	Accounts	1888-89	6,0	23,0	1,1	44,0	87,4	372,6	240,1	106,9	407,4	209,1	1,497,6
GRAND TOTAL	Accounts.	1887-88	266,5	154,0	343,0	150,3	151,4	707,1	555,9	508,7	602,6	647,6	4,087,1
	Budget	1888-89	204,6	196,6	321,3	182,1	137,4	866,7	533,4	535,6	638,2	675,1	4,291,0
	Revised	1888-89	159,9	159,2	310,5	165,9	142,7	773,0	531,8	563,8	636,4	623,9	4,067,1
	Accounts	1888-89	155,8	140,1	297,0	168,0	150,0	839,1	529,6	548,3	634,6	595,1	4,057,6

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
4,087,1	TOTAL INDIA	4,291,0	4,067,1	4,057,6
	ENGLAND—			
52,9	Furlough pay and allowances of officers in P. W. Department	62,0	60,0	59,1
26,7	Royal Indian Civil Engineering College, Coopers Hill	31,0	29,1	28,8
7,4	Sundry Items	7,0	8,4	8,3
5,9	Stores for India	1,8	2,8	2,7
92,9	TOTAL ENGLAND	101,8	100,3	98,9
39,0	EXCHANGE	42,8	46,6	46,0
4,219,0	GRAND TOTAL	4,435,6	4,214,0	4,202,5

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued.*

RESULTS.

	ACTUALS.					
	DEPARTMENTAL.		CIVIL.		TOTAL.	
	More.	Less.	More.	Less.	More.	Less.
Imperial.						
Actuals with Actuals of previous year	...	148,7	8	...	...	147,9
" " Budget Estimate	...	60,9	3,0	...	...	57,9
" " Revised Estimate	...	26,8	3,0	...	...	23,8
Provincial.						
Actuals with Actuals of previous year	77,1	...	5,1	...	82,2	...
" " Budget Estimate	...	148,5	18,6	...	...	129,9
" " Revised Estimate	...	12,0	4,2	...	...	7,8
Incorporated Local.						
Actuals with Actuals of previous year	14,9	...	21,3	...	36,2	...
" " Budget Estimate	3,6	...	...	49,2	...	45,6
" " Revised Estimate	...	24,6	46,7	...	22,1	...
Total India.						
Actuals with Actuals of previous year	...	...	...	...	...	29,5
" " Budget Estimate	...	...	...	...	...	233,4
" " Revised Estimate	...	...	...	...	...	9,5
England.						
Actuals with Actuals of previous year	...	...	...	...	6,0	...
" " Budget Estimate	...	...	...	...	...	2,9
" " Revised Estimate	...	...	...	...	...	1,4
Exchange.						
Actuals with Actuals of previous year	...	...	...	...	7,0	...
" " Budget Estimate	...	...	...	...	3,2	...
" " Revised Estimate	...	...	...	...	...	6

Imperial.

213. A comparison of the Actuals of the two years shows a decrease of 147,9 during 1888-89, which is principally attributable to less expenditure on the construction of Frontier roads in Biluchistan and the Punjab, the new Viceregal residence at Simla, and the new Telegraph Office at Bombay. A considerable portion of the reduction is also accounted for by the completion during 1887-88 of important works in Upper Burma, particularly in the new town embankments at Mandalay and the bund and sluices at Amarapura, as well as by the transfer to Native States in Central India of the responsibility for the construction and maintenance of roads within their territories. In 1888-89, moreover, the Gwalior Division was abolished, and the establishments in Rajputana and Central India amalgamated. On the other hand, there is an increase of 26,0 in the expenditure of the Punjab, mainly due to the transfer to the control of the Provincial Government of the Imperial buildings at Simla, which have hitherto been dealt with separately, and also to charges having for the first time been incurred in connection with the maintenance of the completed portions of the Frontier roads.

214 Compared with the Budget Estimate, the total Imperial outlay shows a lapse of 57,9, of which 48,4 occurs under *India (General and Political)*, due to the stoppage of work on the new church at Quetta owing to a re-consideration of the project, and also, as stated above, to the reductions carried out in Rajputana, Central India and Gwalior, and the transfer of the Imperial buildings at Simla to the control of the Punjab Government. In *Upper Burma* a part of the Budget was used to provide funds for the Irrigation Branch and for the maintenance by the Provincial Public Works Establishment of frontier roads. Various economies were effected in some parts of the budget and the budget itself was too high as regards certain items. The charge of 3,0 against Civil Officers represents a grant to the Bhamo Municipality. In *Lower Burma* no expenditure was incurred either in India or in England on account of the Oyster Rock Light-house, and in Bengal the saving is attributed to non-commencement of the new opium building at Hajipore, and to inability to utilise fully the grant 32,9 provided for the Surveyor General's Office at Calcutta. These remarks are generally applicable to the Revised Estimate.

Section K.—BUILDINGS AND ROADS—EXPENDITURE—*concluded.*

Provincial.

215. The Actuals of 1888-89 are below those of the previous year in the *Central Provinces*, in *the North-Western Provinces and Oudh*, and in *Bombay* from a general reduction of expenditure. In Bombay it is also partly due to the approach towards completion of the new Elphinstone College. The large increase in *Bengal* includes expenditure on several new buildings for the Judicial, Jail, Police and other departments, and for the improvement of communications in various parts of the Province. In *Madras* also the new law Courts and other buildings were commenced in 1888-89, and some large grants were made to Municipalities for water-works and other improvements.

216. As regards the Budget, the estimate of the *Central Provinces* provided for a new residence for the Chief Commissioner which was, however, postponed. It also provided 15,0 as a grant-in-aid to District Funds for the construction of District roads, but the arrangements connected with it were not completed during the year. In addition to these two items the repairs to roads and buildings were not carried out to the extent contemplated. The *Punjab* estimate was too high, and this was also the case with the *Madras* Budget as regards repairs to Civil buildings, but part of the departmental saving is also due to the new law Courts not having progressed as rapidly as was expected. The excess in the Madras expenditure by Civil Officers is caused by unexpected grants to Municipalities as mentioned in the preceding paragraph and for the Vizagapatam and Ganjam Agency Works. The Bombay estimate was too high.

217. The Revised has been closely followed by the Actuals. In *Lower Burma* greater progress was made with a bridge over the Pegu river than was expected, and this also occurred with certain works in the North-Western Provinces and Oudh. The savings arise generally from contractors not having fulfilled their engagements, or from amounts due not having been drawn within the year.

Local.

218. The following are the chief differences in this section of the account between the Actuals of the two years. In *Lower Burma* a good deal of expenditure was incurred for the extension and improvement of communications, principally in the Henzada district. In *Assam* certain works were removed from the Local to the Provincial division, and some that were in progress during 1887-88 were completed in 1888-89. The excess in *Bengal* and the *Punjab* is almost entirely on roads and bridges. In the *North-Western Provinces and Oudh* the saving is composed of many small items. The increase in *Madras* is largely due to a change of procedure in the Trichinopoly district, where certain charges which were formerly deducted from revenue, now appear on the expenditure side of the account.

219. As regards the Budget and Revised Estimates, those of the *Central Provinces* were generally high, and especially the Mandla and Dindori road did not make the progress anticipated. The *Assam* Budget Estimates were too low. In the *Punjab* certain works were postponed and some establishments reduced. The other estimates were too high, but in the *North-Western Provinces and Oudh* and in *Bombay*, expenditure on certain works was retarded in consequence of scarcity of labour, and difficulty in acquiring land and procuring materials.

L.—ARMY SERVICES.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
1,060,8	RECEIPTS	921,8	976,2	1,062,4
20,417,9	EXPENDITURE . . .	19,969,0	20,371,5	20,301,8
19,357,1	NET .	19,047,2	19,395,3	19,239,4

220. The Indian and English portions of the above figures may be shown as follows :—

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	RECEIPTS.			
1,001,7	India	875,0	916,0	1,005,1
41,6	England	33,0	41,1	39,1
17,5	Exchange	13,8	19,1	18,2
1,060,8	TOTAL .	921,8	976,2	1,062,4
	EXPENDITURE.			
15,104,9	India	14,630,0	14,840,0	14,812,6
3,741,0	England	3,759,8	3,775,8	3,746,2
1,572,0	Exchange	1,579,2	1,755,7	1,743,0
20,417,9	TOTAL .	19,969,0	20,371,5	20,301,8

221. The Army receipts for 1888-89, both in India and England, compare well with those of the previous year. In India the Budget and Revised were made comparatively low, as the year 1887-88 was exceptional, on account of the prolonged operations in Upper Burma. In 1888-89, however, the Commissariat receipts were much higher than expected owing to large sales of stores, elephants, cattle and unserviceable gear. The issues of clothing and soldiers' necessaries on payment were also greater than was anticipated, and large sums were realized in connection with the Sikkim, Hazara, and Lushai Expeditions which were organised after the Budget was framed, together with 13,1 from Berar on account of charges incurred by the British Government for the Hyderabad Contingent while on field service in Burma. In England, the variations occur mainly under the head of Indian Troop Service.

222. As regards Army Expenditure in India, the actuals of 1888-89 were lower than the previous year by 292,3 which is made up of a reduction of 469,4 in special charges and an increase of 177,1 in the ordinary expenditure, the net difference being 292,3. The reduction in special charges occurred in connection with operations in Burma (843,7) counterbalanced by the cost (374,3) of the Sikkim, Hazara and Lushai expeditions, particulars of which are given below in paragraph 236. The ordinary expenditure was increased chiefly by the rupee payments to European troops consequent on a fall in exchange (80,1), by less of the charge for ordnance stores being debited to other departments (84,2) and by charges of the Mobilisation Committee (74,2) counterbalanced by a decline of 126,8 in Commissariat supplies and services. The comparison with the budget shews that the latter provided 820,0 for operations in Upper Burma but the actuals aggregated 631,6 only. Against this saving of 188,4 may be set the additional payments of 374,3 on account of the three expeditions mentioned above for which no allowance was made in the Budget These figures give an excess of 185,9 over the Budget as the résult of special charges. In what may be called the ordinary expenditure of the army, the actuals amount to 3,3 less than the Budget. This reduction is the balance of numerous fluctuations, the chief increases being connected with the purchase of additional remounts in Bengal and with certain Barrack supplies which were formerly provided by the Public Works Department. The savings accrued mainly from the reorganisation of the military commands and staff in India and from the diminished strength of the Native army. The payments of the year also include 48,0 on account of unadjusted expenditure as explained in paragraph 233.

223. The principal differences in *England* are an excess of 30,0 in stores owing to larger indents from this country, and of 13,6 in furlough allowances which is always an uncertain quantity. *Per contra* there was a saving of 18,3 in Home charges of British Forces serving in India and 15,2 in the Indian Troop Service.

224. The following paragraphs supply the particulars usually given with respect to Army Services :—

Section L.—ARMY SERVICES—RECEIPTS.

XXXIII.—Army.

1887-88. Accounts.		1888-89 Budget.	1888-89 Revised.	1888-89 Accounts.
	INDIA—			
	EFFECTIVE SERVICES—			
25,5	Regimental Pay, Allowances and Charges	26,0	33,1	36,3
653,7	Commissariat Establishments, Supplies and Services	588,9	614,3	639,8
16,9	Remount and Veterinary Establishments, Supplies and Services	14,9	16,8	18,1
73,8	Clothing Establishments, Supplies and Services	73,9	76,7	83,8
2,6	Barrack Establishments, Supplies and Services	2,6	2,6	2,8
4,6	Administration of Martial Law	...	1	...
11,1	Medical Establishments, Supplies and Services	14,6	9,0	9,0
102,8	Ordnance Establishments, Stores and Camp Equipage	78,8	75,1	80,9
1,2	Education	1,0	1,2	1,2
16,1	Sea Transport Charges	7,0	7,4	8,3
22,7	Miscellaneous Services	15,0	27,1	60,8
931,0	TOTAL EFFECTIVE SERVICES	822,7	863.4	941,0
	NON-EFFECTIVE SERVICES—			
27,0	Military Pensions to Europeans	7,5	8,5	17,8
1	Military Pensions to Natives	...	1	...
43,6	Widows' Pensions and Compassionate Allowances	44,8	44,0	46,3
70,7	TOTAL NON-EFFECTIVE SERVICES	52,3	52,6	64,1
1,001,7	TOTAL INDIA	875,0	916,0	1,005,1
	ENGLAND—			
36,7	Effective Services	28,0	34,9	32,9
4,9	Non-Effective Services	5,0	6,2	6,2
17,5	Exchange	13,8	19,1	1,82
1,060,8	GRAND TOTAL	921,8	976,2	1,062,4

225. As explained in former reports, the Military receipts are more or less of a fluctuating character and are not susceptible of an accurate forecast. The increase under *Regimental Pay, &c.*, which was partly anticipated in the Revised has occurred chiefly in Bengal, where large retrenchments were made from payments in the previous year, and where the number of soldiers taking discharge was greater than expected. Against these excesses may be set smaller refunds than anticipated of hutting money advances, and short receipts on other Miscellaneous Accounts in Madras. The improvement in *Commissariat Establishments, &c.*, is due to increased consumption of Malt liquor, to large sales of cattle, including condemnations in Burma, to recoveries of disallowances of the previous year, to improved Khedda receipts and to hire of transport cattle and sale of unserviceable equipment, &c. These excesses were counterbalanced by diminished receipts for rum and malt liquor in Madras and Bombay. The details of the head *Clothing Establishments* shew that in Bengal there was a large demand of clothing and necessaries, and that in Madras the value of clothing supplied to troops of the Hyderabad contingent in 1887-88, was adjusted in 1888-89. The 4,6 shewn in 1887-88 under "Administration of Martial Law" represented forfeited pay of military prisoners transferred to credit of prison funds by debit to *Regimental Pay, &c.* This procedure has been changed, and such sums are now deducted from the charge under the last named grant. Hence no credit is afforded in 1888-89 under Administration of Martial Law. The *Medical Receipts* were low as Madras issued no stores to other departments, though the Budget anticipated 5,0, and in Bengal also such supplies are no longer made to Civil Medical Institutions independent of State aid. As stated in the last report, the *Ordnance Receipts* in 1887-88 were enlarged by the adjustment in respect of Naval Stores taken over by Her Majesty's Imperial Government. In 1888-89 the Bengal Budget was exceeded by 14,0 in consequence partly of certain political arrangements and partly by the value of arms taken by the Gwalior State. On the other hand, the Madras revenue was short by 4,1 owing to sales not having been carried out to the extent estimated, and to smaller indents from the Hyderabad Contingent and other departments. The Budget for *Sea Transport Charges* was too low, while that for *Miscellaneous Services* contained no provision in connection with the Sikkim, Hazara, and Lushai Expeditions, which were subsequently organised, nor for various recoveries in Madras, including a special item of 13,1 due from Berar in connection with the Hyderabad Contingent. The estimates for the group "*Non-effective Services*" were low, but it is difficult to estimate accurately for items of such an uncertain character.

226. The principal difference in England occurred under the head of, Indian Troop Service. There was also a small increase in subscriptions towards Indian Military Service Pensions, and in the value of stores in possession of Regiments on their transfer from the Indian to the British Establishment.

Section L.—ARMY SERVICES—EXPENDITURE.

46.—Army.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	INDIA—			
	EFFECTIVE CHARGES—			
514,2	Army and Garrison Staff	505,3	490,6	488,1
191,1	Administrative Staff	195,5	194,8	193,1
7,184,2	Regimental Pay, &c.	7,359,8	7,260,2	7,227,7
3,847,0	Commissariat	3,331,7	3,302,6	3,289,7
233,5	Remounts and Veterinary	209,0	231,4	224,1
179,8	Clothing	191,9	206,1	196,8
231,5	Barrack Establishment, &c.	208,3	208,2	226,2
28,4	Administration of Martial Law	41,2	42,3	41,0
639,4	Medical	646,0	628,9	612,2
493,1	Ordnance	618,6	641,6	576,5
30,8	Ecclesiastical	28,8	29,8	29,2
37,3	Education	46,3	45,0	44,1
58,1	Sea Transport Charges	54,4	60,3	67,1
468,3	Miscellaneous Services	204,3	502,5	554,0
107,3	Volunteer Corps	111,3	114,6	115,1
14,244,0		13,752,4	13,958,9	13,884,9
...	Unadjusted Expenditure	...	...	48,0
	NON-EFFECTIVE CHARGES—			
7,9	Rewards for Military Services	11,2	10,1	8,2
126,6	Military Pensions to Europeans	116,6	121,4	119,2
648,8	Ditto to Natives	672,4	671,0	673,8
23,1	Widows Pensions and Compassionate Allowances	22,2	23,2	23,1
54,5	Superannuation Pensions and Gratuities	55,2	55,4	55,4
15,104,9	TOTAL INDIA	14,630,0	14,840,0	14,812,6
	ENGLAND—			
	EFFECTIVE—			
734,8	Home Charges of British Forces serving in India	800,0	782,0	781,6
189,9	Furlough Allowances of the Officers of the Indian Service	190,0	206,0	203,7
217,8	Indian Troop Service	225,4	211,5	210,2
11,7	Passage of Officers and Troops otherwise than in Troopship	8,8	11,2	10,9
30,3	Miscellaneous	24,0	28,0	26,6
658,5	Stores for India	493,6	548,0	523,7
1,843,0		1,741,8	1,786,7	1,757,0
	NON-EFFECTIVE—			
195,0	Retired Pay, &c., of British Forces on account of Service in India	250,0	243,7	243,4
1,597,2	Pay and Pensions of Non-Effective and Retired Officers on account of Service in India	1,660,0	1,636,0	1,636,9
96,6	Miscellaneous Pensions	98,0	98,4	98,0
9,2	Indian Service Family Pensions	10,0	11,0	10,9
3,741,0	TOTAL ENGLAND	3,759,8	3,775,8	3,746,2
1,572,0	EXCHANGE	1,579,2	1,755,7	1,743,0
20,417,9	GRAND TOTAL	19,969,0	20,371,5	20,301,8

227. Of the saving under *Army and Garrison Staff* as compared with 1887-88, 9,5 is nominal, being the cost of garrison instruction now classified under the head Education. The real savings are 24,1 as compared with 1887-88, and 16,6 as compared with the budget, in the Quarter Master General's Department, and in District Commands and Staff resulting from certain reorganisations carried out during 1888-89. There have also been some minor economies, such as the abolition of the Inspector of Army

Section L.—ARMY SERVICES—EXPENDITURE——*continued.*

Signalling, Madras. On the other hand, there are excesses of 4,0 and 2,3 over 1887-88 and budget, respectively, in the charges for Commander-in-Chief owing, in the former instance, to the absence on special leave of the Commander-in-Chief, Bombay, and in the latter to the extended tours of the Commander-in Chief, India. The principal difference in the head *Administrative Staff* is under Commissariat and Remount Account, the charge for which is 3,9 more than in 1887-88 and 2,5 more than the budget. This excess is due to the higher rank of the officer holding the appointment of Examiner, and an additional audit office established in Rangoon. The other fluctuations are spread over many items, the most important being the saving caused by abolishing the appointment of Examiner of Medical Accounts, Madras, and the discontinuance of the staff allowances for the Fund Accounts, Madras and Bombay, the work having been transferred to the Pay Examiners.

228. The head *Regimental Pay, Allowances, and Charges* represents 52 per cent. of the effective military expenditure and may be divided into two parts, relating respectively to the expenses of the European and Native army of which the amounts are given below. As regards the European army, the accounts shew that the expenditure in 1888-89 was 50,1 more than the corresponding figure in 1887-88 and 8,8 more than the budget. This increase is entirely in the rupee payment to British Troops which were augmented by the diminished rate of exchange, and also by the present practice of fixing the rate of exchange for these payments half-yearly instead of for the whole official year. With respect to the Native army the expenditure in 1888-89 was below that of 1887-88 and the budget by 6,6 and 140,9 respectively. The decline of 6,6 is almost entirely in kit-money to recruits, casualties among the sepoys not having been fully replaced. The saving of 140,9 on the budget consists of three principal items, namely, 20,7 in native cavalry, 102,2 in native infantry, and 17,6 in reserve forces, all being attributable to the actual strength falling below the estimated complement. There are other fluctuations, such as savings of 4,6, and 4,9 respectively, in hutting-money and marching batta, and an excess of 7 7 in the annual grant-in-aid of half mounting. The savings are due partly to erroneous estimate and partly to claims not having been preferred within the year. The excess in the grant-in-aid arose from a larger number of men than usual becoming entitled thereto on completion of the required eighteen months' service.

	Actuals, 1887-88.	Budget, 1888-89.	Revised, 1888-89.	Actuals, 1888-89.
European Army	3,475,3	3,516,6	3,528,4	3,525,4
Native Army	3,708,9	3,843,2	3,731,8	3,702,3
TOTAL	7,184,2	7,359,8	7,260,2	7,227,7

229. The head *Commissariat* represents 23·61 per cent. of the effective military expenditure, and consists of four divisions, namely, (1) establishments, (2) supplies, (3) services, and (4) the Transport Branch. The charges on each account are given below. As regards establishments the expenditure in 1888-89 was 78,6 below that of 1887-88 and 50,4 below the budget. The former saving is almost entirely in the transport establishments, and the latter is in executive and khedda establishments. The actuals under supplies in 1888-89 shew a saving of 182,0 as compared with the previous year, and an increase of 54,8 as compared with the budget. The saving is in provisions for Europeans (56,3) and Natives (135,9), in reserve stock (29,3) and in malt liquor purchased locally (14,7), counterbalanced by an increase in the compensation paid to natives for dearness of provisions and forage (52,1). The excess over budget is in compensation to natives for provisions (72,6) and forage (49,6), counterbalanced by a saving of 18,0 in provisions for natives, of 14,3 in purchase of special forage for field service and of 32,6 in malt liquor and rum. The division services includes hire of transport, sea and inland water charges, railway charges, feed of army cattle, charges for cattle farms and depôts, implements, furniture and freight. As compared with 1887-88, there was a saving of 48,5 in hire of transport, of 107,6 in sea and inland water charges, and of 12,4 in implements, godown furniture and contingencies. As compared with the budget there were savings aggregating 77,9 in the first two heads just mentioned, but increases of 19,5 and 25,7 under railway charges and feed of army cattle. In the fourth division, Transport Branch, the depôt and regimental charges amounted in 1888-89 to 332,3 against 460,2 in 1887-88 and 341,8 in the budget

	Actuals, 1887-88.	Budget, 1888-89.	Revised, 1888-89.	Actuals, 1888-89.
Establishments	567,0	538,8	509,2	488,4
Supplies	1,846,3	1,609,5	1,656,8	1,664,3
Services	968,2	834,8	805,3	800,9
Transport Branch	465,5	348,6	331,3	336,1
	3,847,0	3,331,7	3,302,6	3,289,7

230. The excess under *Remounts and Cattle* resulted from purchase of additional remounts and country bred stock, and from miscellaneous expenditure for road and other expenses connected with them. Certain compensations were also paid to shippers of Australian horses as the price fixed for the horses by Government was low. This head was also affected by a number of small savings consequent on vacan-

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

cies in establishments and absence of officers on leave. The Budget grant for *Clothing* compares well with the actuals, the principal difference being an excess of 10,0 in compensation in lieu of clothing, caused partly by special grants, and partly by a fall in the rate of exchange which enhanced the charge for compensation to British Troops. The excess over the actuals of the previous year is chiefly in the same head and is due to the lower exchange just mentioned. The Revised was framed too high. Charges for the *Barrack Department,* in 1888-89, were less than the previous year's by 2,5 and 5,6, in respect to subordinate establishments, and barrack furniture. The comparison with budget shews that the charges for Barrack Bedding and Lighting were under-estimated, while the Military Department had to pay for certain supplies which were formerly obtained from the Public Works Department. It will be seen from the figures given in page 102 that the expenses attending the *Administration of Martial Law* have largely increased since 1887-88. This is due to a change in the manner of bringing to account the cost of maintaining garrison prisons. The cost was formerly carried to a debt account which was credited with deductions made from the pay of the prisoners. This system is changed, the expenses of the prisons being now charged to this head and the pay remaining undrawn, thus causing a reduction in the grant for Regimental Pay, &c. But for this change the account would have presented a saving in 1888-89, since the number of officers to be maintained in the Department has been reduced from 1st April 1888. The *Medical* charges are considerably below the Budget and the Actuals of 1887-88, the decline being in district establishments where both officers and subordinates were under the established strength. Many officers also were on leave and their places filled with junior officers. Medical supplies though costing 8,8 less than in 1887-88, exceeded the budget by 20,3 owing to the prevalence of cholera and other ailments in some districts, and to larger purchases of hospital equipment and stores than was anticipated. The value of stores supplied to other departments was 12,0 less than in 1887-88, but 8,1 more than the Budget.

231. The large expenditure in the *Ordnance* department may be divided into three principal portions as is done in the statement at foot of this paragraph. The charges for establishments are nearly the same in the two years, 1887-88 and 1888-89, and 13,9 less than the budget of 1888-89. This saving occurred chiefly under "Arsenals and depôts, and manufacturing establishments," owing to establishments having been maintained on a reduced scale, to the absence of officers on leave, and to the restricted entertainment of extra artificers and labourers consequent on reduced demands for supplies from the factories in Bengal and Bombay. As regards stores, the expenditure in 1888-89 was greater than that of the preceding year by 24,0 in local supplies to manufacturing establishments, by 7,1 in stores for annual practice, field train, and field telegraph, and in equipment of the Corps of Sappers and Miners, and by 19,9 in purchase and repair of Camp equipage. On the other hand, there was a reduction of 22,1 in the cost of miscellaneous stores. As compared with the budget, savings of 15,1 and 34,7 were effected in the stores and timber for arsenals and factories, the result of restricted purchases and more favorable contract rates for certain articles. The charges for freight of stores from port to port were less by 2,1 than estimated, specially in connection with Burma. As a set off against these savings the account shews an increase of 5,8 under "Stores—Miscellaneous" consequent on the return of a large quantity of stores by other departments including the Burma police. Further increased expenditure (28,4) took place on account of the purchase and repairs of camp equipage owing to arrear payments in Bengal appertaining to the previous year, and to larger purchases and repairs in Bengal and Bombay than was expected when the budget was framed. The provision for the purchase of line gear was under-estimated. As regards the value of stores supplied to other departments in 1888-89 the credit given below shew that these supplies were 57,8 less than in 1887-88, and 14,3 more than the budget. These transactions are necessarily of a very fluctuating character—

	Actuals, 1887-88.	Budget, 1888-89.	Actuals, 1888-89.
Establishments	334,0	349,6	335,7
Stores	300,8	338,6	324,7
TOTAL	634,8	688,2	660,4
Deduct supplies to other departments	141,8	69,7	84,0
Net charge as above	493,0	618,5	576,4

232. The *Education* charges for 1888-89 include the salary of the Director of Military Education and payments connected with Garrison Instruction, hitherto entered under *Army and Garrison Staff.* Against this increase some savings accrued from the reduction of two Sub-Inspectors and one Assistant Superintendent of Army Schools, and the abolition of the Normal Schools, Bangalore and Poona. There were also smaller purchases of books, school materials, &c., in Bengal. *Sea Transport Charges* were enhanced by larger payments to private vessels for conveyance of Bengal and Madras troops to and from Burma. The actuals for *Miscellaneous Services* include 374,3 spent for the Sikkim, Hazara and Lushai Expeditions for which no provision was made in the Budget, but 387,5 was entered in the Revised Apart from this special item, there was a saving of 24,6 on the Budget, while the Revised was exceeded

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

by 64,7. The excess occurred in compensation and extra allowances to troops in Burma, in charges for the Mobilisation Committee, purchase of land, printing charges in Madras, and extra frontier telegraph lines. On the other hand, rewards for proficiency in native languages, purchases of Native Cavalry remounts, personal allowances to Military officers employed in the Police and other miscellaneous payments, were smaller than expected. *Volunteer Corps* cost more during the year owing to capitation grants to a larger number of Volunteers qualified as efficients.

233. The charge for unadjusted expenditure 48,0, is shewn under the rule that when the issues from Civil Treasuries for Military Services exceed the amount brought to account in the Military Books, the difference shall be so shewn, in other words, that no delay in account processes shall hinder the complete exhibition of money outlay.

234. The several heads under the group *Non-effective Charges* in India require no notice, except that the *Rewards for Military Services* were over-estimated, and the Budget for *Widows' pensions* was too low.

235. In *England* the savings are in Home charges, in Indian Troop service, and in Non-effective charges. The first saving is due to the award by Lord Northbrook's Committee having been 13,2 less than was expected, and to decrease in the furlough pay of officers of British regiments and in the pay of troops during voyage to and from India. In the second case the payments for repairs of troopships were less than anticipated. There is nothing special to record regarding the non-effective charges, except that the pay and pensions of non-effective and retired officers did not increase in the same proportion as in recent years. The increase in furlough allowances of officers of the Indian service, arose from a larger number of officers being at home during the year than had been estimated, and in passage of officers and troops otherwise than in Troopships from a larger number of officers requiring such passages. The rise in miscellaneous charges is attributable to the number of officers studying the Russian language, and in stores to increased payments on account of Ordnance stores.

236. The following statement supplies details of the additional expenditure, aggregating 801,9, on account of Upper Burma and the Hazara and Lushai Expeditions. A sum of 204,0, was also spent on the Sikkim Expedition during the year, but separate accounts were not kept for these charges :—

GRANTS.	Upper Burma.	Hazara Expedition.	Lushai Expedition.	TOTAL.
Army and Garrison Staff	24,7	2,4	2	27,3
Administrative Staff	5,9	4	1	6,4
Regimental Pay, Allowances and Charges	21,3	1,7	5	23,5
Commissariat Establishments, Supplies and Services	441,7	76,8	29,8	548,3
Clothing Establishments, Supplies and Services	...	13,5	3,5	17,0
Barrack Establishments, Supplies and Services	8,3	1	...	8,4
Administration of Martial Law	3	1	...	4
Medical Establishments, Services and Supplies	25,3	3,0	2	28,5
Ordnance Establishments, Stores and Camp Equipage	7	...	6	1,3
Ecclesiastical	8	2	...	1,0
Sea Transport Charges	19,2	...	2,8	22,0
Miscellaneous Services	82,3	23,0	11,4	116,7
Rewards for Military Services	1	...	...	1
Military Pensions	1,0	...	...	1,0
TOTAL	631,6	121,2	49,1	801,9

Section LL.—SPECIAL DEFENCE WORKS—EXPENDITURE.

47.—Special Defence Works.

1887 88. Accounts.		1888 89. Budget.	Revised.	Accounts.
456,0	EXPENDITURE	1,121,5	818,3	789,6

237. The increase of 333,6 over the expenditure of the previous year is principally due to Coast Defences at Rangoon, Karachi and Bombay having been pushed on more rapidly, and to larger payments having been made by the Secretary of State on account of armaments. The saving of 331,9 on the Budget Estimate is due to the payments in England on account of heavy guns having been unavoidably retarded, and to the requirements for the fortifications at Aden and for establishment having been over-estimated. The saving of 28,7 on the Revised Estimate is due to the Secretary of State's payments having fallen short of expectation.

1887 88. Accounts.		1888 89. Budget.	Revised.	Accounts.
292,2	India, General and Political—(Inspector General, Military Works)	296,2	283,8	282,8
14,4	Lower Burma	14,3	30,3	31,4
64,5	Bombay	189,5	135,9	133,6
371,1	TOTAL INDIA .	500,0	450,0	447,8
59,8	England	437,7	251,4	233 3
25,1	Exchange	183,8	116,9	108,5
456,0	GRAND TOTAL .	1,121,5	818,3	789,6

RESULTS.

INDIA.

	Actuals More.	Actuals Less.
Actuals with Actuals of previous year	76,7	...
" " Budget Estimate	...	52,2
" " Revised Estimate	...	2,2

ENGLAND.

Actuals with Actuals of previous year	173,5	...
" " Budget Estimate	...	204,4
" " Revised Estimate	...	18,1

EXCHANGE.

Actuals with Actuals of previous year	83,4	...
" " Budget Estimate	...	75,3
" " Revised Estimate	...	8,4

238. The Indian expenditure shows an increase of 76,7 over that of the previous year owing to greater activity during 1888-89 on coast defences at Bombay and Karachi, and to the progress of the following important works in Lower Burma: (i) battery at Syriam Point; (ii) re-modelling and completing the battery at Choki Point, and (iii) raising and improving the ground behind the battery at Monkey Point.

239. The Actuals are less than the Budget Estimate by 52,2, owing mainly to the requirements of the year for the Defence Works at Aden and the establishment charges in Bombay, having been considerably over-estimated, and to no provision having been made in the estimate for a sum of 16,2 recovered from the Home Government on account of the Aden Defence Works; this recovery was treated as reduction of Indian outlay during 1888-89. Under India (General and Political), the lapse of 13,4 on the Budget Estimate is caused principally by the fact, that provision was made for a much larger staff in the Pishin Division than it was found necessary to employ, and to the proposal to charge a portion of the pay of the Inspector General, Military Works, to the head Special Defences, not having been sanctioned. In Lower Burma, the Budget Estimate was exceeded, as sanction was subsequently given for improving the ground behind the Monkey Point battery and constructing Syriam Point battery—works which were commenced during the course of the year. The total expenditure in India compares very favourably with the Revised Estimate, there being a difference of but 2,2 on a grant of 450,0.

Section M.—PROVINCIAL ADJUSTMENT.

Provincial and Local Revenue as by Budget.	Provincial Balances. April 1st, 1888.	Provincial Balances. March 31st, 1889.		1888-89. Budget.	1888-89. Revised.	1888-89. Accounts.
17,0	12,6	12,0	India	+3,1	—4	—6
791,5	271,9	310,6	Central Provinces	—89,3	+2,7	+38,7
1,470,5	200,2	208,5	Burma	+1,0	—4	+8,3
566,2	78,6	104,9	Assam	+4,8	+35,0	+26,3
5,322,7	553,0	495 6	Bengal	—73,0	—35,0	—57,4
3,779,6	396,9	444,0	North-Western Provinces	—90,8	+25,3	+47,1
1,913,0	376,6	406,8	Punjab	—61,3	+20,3	+30,2
3,652,7	1,117,5	1,248,2	Madras	—41,5	+95,4	+130,7
4,154,9	782,1	843,9	Bombay	—136,6	+34,5	+61,8
21,668,1	3,789,4	4,074,5	Total	—483,6	+203,1	+285,1

240. As explained in former reports, the above figures represent the surplus or deficit of each Provincial Government in respect of the revenues and charges assigned to it, including Incorporated Local Funds. The Budget contemplated deficits in every province except Burma and Assam, but the actuals give a surplus except in Bengal. Details shewing how each surplus and deficit have been produced are given below, and they shew that as compared with the Budget, the revenue is large by 449,9 and the expenditure less by 318,8, the total improvement being 768,7. Of the larger revenue, 365,8 occurs in the provincial and 84,1 in the local section of the account, the expenditure being smaller by 306,3 and 12,5 respectively. These differences are included in the explanations given in the foregoing pages under each head of account, and hence only their effect on the balance of each province is summed up in the following figures. These figures shew that as regards Provincial Revenues there were increased collections in every province, the largest increase being in Bombay 116,8. Next in order come Madras, Punjab and the N.-W. Provinces, where the improvements were 62,1, 51,6 and 50,8 respectively. Provincial expenditure was kept well within Budget limits in every province except Burma, where the Budget was exceeded by 27,7, the largest savings being in the N.-W. Provinces and Oudh, Madras and Central Provinces where they amounted to 98,4, 887, and 85,5 respectively. In the local section the revenue was short by 4, 3,9, and 25,3 in India, Bengal and the N.-W. Provinces and Oudh, while the expenditure exceeded the Budget by 3,3, 9,5, 17,4 and 31,9 in India, Assam, Bengal and Madras. The other provinces present larger receipts and smaller payments than were expected.

Central Provinces.

Revenue. 1887-88. Accounts.	Revenue. 1887-88. Budget	Revenue. 1888-89. Revised.	Revenue. 1888-89. Accounts.		Expenditure. 1887-88. Accounts	Expenditure. 1887-88. Budget.	Expenditure. 1888-89. Revised.	Expenditure. 1888-89. Accounts.
				Provincial—				
630,1	622,7	643,3	641,4	Revenue	152,3	190,7	164,6	161,7
3	4	1,4	1,5	Interest	...	...	1,0	9
6	...	7	5	Post Office, Telegraph and Mint	5,5	5,9	5,8	5,8
60,6	66 7	62,2	62,9	Civil Departments	368,5	382,8	371,4	367,8
6,1	4,5	5,3	5,7	Miscellaneous	34,5	34,0	37,8	37,6
...	...	..	..	Railways	...	..	...	..
8,0	8,0	6,7	8,1	Buildings and Roads	126,7	162,9	125,3	116,0
...	...	...	...	Transfers to Local	5,2	6,7	8,4	7,7
705,7	702,3	719,6	720,1	Total	692,7	783,0	714,3	697,5
				Local—				
58,5	61,6	62,2	63,6	Revenue	36,6	36,0	35,0	28,9
16,0	16,2	16,8	17,6	Civil Departments	32,4	35,5	33,2	32,0
5,3	5,0	4,9	5,0	Miscellaneous	1,3	1,3	1,0	9
...	...	...	...	Famine	3	...	...	...
7,9	6,4	6,5	7,0	Buildings and Roads	25,1	31,7	32,2	23,0
5,2	6,7	8,4	7,7	Transfers from Provincial	...	...	...	...
92,9	95,9	98,8	100,9	Total	95,7	104,5	101,4	84,8
798,6	798,2	818,4	821,0	Total both	788,4	887,5	815,7	782,3
...	...	...	...	Surplus + Deficit—	+10,2	—89,3	+2,7	+38,7

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Burma.

Revenue 1887-88 Accounts.	Revenue 1887-88 Budget.	Revenue 1888-89 Revised.	Revenue 1888-89 Accounts.		Expenditure 1887-88 Accounts.	Expenditure 1887-88 Budget.	Expenditure 1888-89 Revised.	Expenditure 1888-89 Accounts.
				PROVINCIAL—				
938,8	916,7	955,4	951,4	Revenue	189,9	193,5	196,9	194,6
..	...	2,6	2,7	Interest	...	..	2,0	2,0
...	...	...	...	Post Office, Telegraph and Mint	5,1	5,1	5,1	4,9
95,5	86,1	93,5	91,4	Civil Departments	623,1	642,9	628,6	629,8
4,6	3,7	4,4	4,9	Miscellaneous	46,6	51,5	55,7	56,6
331,1	340,0	327,5	314,2	Railways	285,3	296,3	311,4	300,9
2,7	3 4	3,4	3,3	Irrigation	34,5	31,0	55,5	54,8
4,8	4,7	5,9	6,3	Buildings and Roads	117,4	117,0	117,6	121,9
...	...	...	...	Transfers to Local	—1,5	—2,3	—2,6	—2,8
1,377,5	1,354,6	1,392,7	1,374,2	TOTAL	1,300,4	1,335,0	1,370,2	1,362,7
				LOCAL—				
91,8	90,1	71,0	81,6	Revenue	4,6	4,9	4,7	3,4
...	...	...	...	Post Office, Telegraph and Mint	7,0	7,5	6,9	7,5
5,2	4,5	6,4	6,7	Civil Departments	53,2	60,6	59,4	57,3
11,0	12,6	19,0	19,8	Miscellaneous	3,3	5,8	5,2	4,8
...	...	4	4	Irrigation	1,7	8	1,0	8
4,8	8,7	9,1	10,0	Buildings and Roads	33,0	52,6	49,0	45,1
—1,5	—2,3	—2,6	—2,8	Transfers from Provincial	...	...	.	...
111,3	113,6	103,3	115,7	TOTAL	102,8	132,2	126,2	118,9
1,488,8	1,468,2	1,496,0	1,489,9	TOTAL BOTH	1,403,2	1,467,2	1,496,4	1,481,6
...	...	...	...	SURPLUS + DEFICIT —	+85,6	+1,0	—4	+83

Assam.

Revenue 1887-88 Accounts.	Revenue 1887-88 Budget.	Revenue 1888-89 Revised.	Revenue 1888-89 Accounts.		Expenditure 1887-88 Accounts.	Expenditure 1887-88 Budget.	Expenditure 1888-89 Revised.	Expenditure 1888-89 Accounts.
				PROVINCIAL—				
454,8	453,5	469,4	462,4	Revenue	109,5	115,4	110,6	109,8
1	1	2	1	Interest	...	..	1	1
...	...	...	...	Post Office Telegraph and Mint	1	1	1	1
26,3	24,8	24,7	24,7	Civil Departments	221,7	236,8	228,8	227,3
8,6	4,5	6,0	7,1	Miscellaneous	15,9	15,9	16,4	15,5
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	15,8	— 6,1	5,0	5,1
6,2	6,7	7,0	6,6	Railways	20,8	18,7	18 4	18,3
1,7	8	1,0	1,6	Buildings and Roads	56,4	60,9	61,1	61,2
...	...	...	...	Transfers to Local	49,8	29,7	31,8	38,7
497,7	490,4	508,3	502,5	TOTAL	490,0	483,6	472,3	476,1
				LOCAL—				
50,1	52,6	54,0	54,9	Revenue	6	6	5	4
...	...	...	...	Post Office, Telegraph and Mint	3,3	3,6	3,5	3,4
9,3	10,1	10,3	10,3	Civil Departments	23,8	26,0	24,2	23,7
1,5	9	6	7	Miscellaneous	3,0	2,0	1,9	2,1
12,1	12,2	12,4	12,3	Buildings and Roads	93,3	75,3	80,0	87,4
49,8	29,7	31,8	38,7	Transfers from Provincial	...	...	...	...
122,8	105,5	109,1	116,9	TOTAL	124 0	107,5	110,1	117,0
620,5	595,9	617,4	619,4	TOTAL BOTH	614,0	591,1	582,4	593,1
...	...	...	...	SURPLUS + DEFICIT —	+6,5	+4,8	+35,0	+26,3

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

Bengal.

Revenue. 1887-88. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1888-89. Revised.	Revenue. 1888-89. Accounts.		Expenditure. 1887-88. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1888-89. Revised.	Expenditure. 1888-89. Accounts.
				PROVINCIAL—				
2,970,9	2,974,2	2,961,3	2,932,0	Revenue . . .	567,2	578,0	573,8	569,6
6,7	7,1	11,9	9,7	Interest . . .	...	...	5,4	4,6
1	1	1	1	Post Office, Telegraph and Mint . . .	1	1	1	1
369,8	357,1	363,2	372,8	Civil Departments .	2,088,7	2,128,8	2,150,7	2,165,4
92,9	93,6	94,4	105,9	Miscellaneous . .	266,9	254,1	264,8	263,2
...	...	...	...	Famine Relief and Insurance . . .	...	...	10,0	5,4
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	—2	5	—1,0	—1,1
1,127,3	1,144,0	1,155,8	1,173,4	Railways . . .	908,5	923,1	936,4	935,3
206,8	227,9	236,1	236,4	Irrigation . . .	533,7	556,5	531,7	523,6
40,3	38,8	37,3	47,5	Buildings and Roads .	292,7	403,0	399,6	402,4
...	...	...	...	Transfers to Local . .	26,1	101,3	73,0	75,0
4,814,8	4,842,8	4,860,1	4,877,8	TOTAL .	4,683,7	4,945,4	4,944,5	4,943,5
				LOCAL—				
382,2	394,9	370,0	379,8	Revenue . . .	2,2	1,5	9,5	13,6
5,0	4,2	5,0	5,7	Interest . . .	...	...	...	...
1,5	1,6	1,6	1,4	Post Office, Telegraph and Mint . . .	35,7	35,6	35,6	36,4
52,7	39,5	43 7	49,8	Civil Departments . .	133,1	116,9	140,6	135,7
23,8	9,0	24,0	22,0	Miscellaneous . .	9,1	6,3	9,2	8,6
...	...	...	...	Famine Relief and Insurance . . .	...	...	...	2,1
...	...	...	...	Irrigation . . .	...	...	...	...
45,4	30,7	46,7	43,6	Buildings and Roads .	352,2	391,3	310,0	372,6
26,1	101,3	73,0	75,0	Transfers from Provincial	...	...	...	...
536,7	581,2	564,0	577,3	TOTAL .	532,3	551,6	504,9	569,0
5,351,5	5,424,0	5,424,1	5,455,1	TOTAL BOTH .	5,216,0	5,497,0	5,449,4	5,512,5
...	...	...	...	SURPLUS + DEFICIT— .	+135,5	—73,0	—25,3	—57,4

North-Western Provinces and Oudh.

Revenue. 1887-88. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1888-89. Revised.	Revenue. 1888-89. Accounts.		Expenditure. 1887-88. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1888-89. Revised.	Expenditure. 1888-89. Accounts.
				PROVINCIAL—				
2,496,9	2,491,3	2,509,7	2,505,9	Revenue . . .	879,4	913,5	865,6	859,6
...	...	...	...	Reduction for Capital Expenditure on Public Works not charged against Revenue . . .	...	...	...	...
1,1	6	10,2	9,8	Interest . . .	...	...	7,6	7,3
135,3	135,6	136,8	138,0	Civil Departments . .	1,153,1	1,165,8	1,162,0	1,158,0
28,8	31,5	28,9	35,4	Miscellaneous . .	203,5	214,7	214,7	215,2
..	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	65,4	37,2	14,0	18,4
27,9	35,5	34,9	34,8	Railways . . .	25,9	30,5	29,2	28,7
436,7	445,0	476,7	470,3	Irrigation . . .	492,1	515,6	512,1	510,7
95,6	90,0	87,6	86,1	Buildings and Roads .	293,7	274,6	270,0	277,8
...	...	...	...	Transfers to Local .	162,2	180,9	169,4	158,7
3,222,3	3,229,5	3,284,8	3,280,3	TOTAL .	3,275,3	3,332,8	3,244,6	3,234,4

Section M.—PROVINCIAL ADJUSTMENT—*continued.*

North-Western Provinces and Oudh—*continued.*

Revenue. 1887-88. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1888-89. Revised.	Revenue. 1888-89. Accounts		Expenditure. 1887-88. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1888-89. Revised.	Expenditure. 1888-89. Accounts.
				LOCAL—				
498,4	501,1	497,5	497,2	Revenue . .	2,5	2,5	2,4	2,3
2,3	2,6	2,3	2,0	Interest . .	...	...	...	...
...	...	...	...	Post Office, Telegraph and Mint . . .	18,0	18,5	18,0	18,0
22,9	25,2	26,3	26,2	Civil Departments .	437,5	447,3	441,4	441 5
15,2	14,1	14,6	14,5	Miscellaneous . .	2,9	2,7	3,0	2,6
5,9	7,1	6,6	7,1	Buildings and Roads .	246,1	247,5	250,8	240,1
162,2	180,9	169,4	158,7	Transfers from Provincial	...	...	...	...
706,9	731.0	716,7	705,7	TOTAL .	707,0	718,5	715,6	704,5
3,929,2	3,960,5	4,001,5	3,986,0	TOTAL BOTH .	3,982,3	4,051,3	3,960,2	3,938 9
...	...	...	..	SURPLUS + DEFICIT— .	−53,1	−90,8	+41,3	+47,1

Punjab.

Revenue. 1887-88. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1888-89. Revised.	Revenue. 1888-89. Accounts.		Expenditure. 1887-88. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1888-89. Revised.	Expenditure. 1888-89. Accounts.
				PROVINCIAL—				
1,321,2	1,337,8	1,365,1	1,364,1	Revenue . . .	277,8	290,3	285,0	283,3
7	8	20,0	20,9	Interest . . .	...	...	17,4	17,0
1,5	1,2	...	1	Post Office, Telegraph and Mint . . .	11,4	11.3	9,2	9,1
143,9	134,6	138,1	137,4	Civil Departments . .	903,9	921,9	917,4	916,9
22,8	22,6	22,5	22,3	Miscellaneous . .	116,9	130,2	119,6	116,7
7,3	8,7	8,8	8,7	Railways . . .	20,3	20,9	24,2	22 4
4,7	4,3	4.3	4,4	Irrigation . . .	4,2	4,4	4,7	4,4
40,8	39,9	42,9	43,6	Buildings and Roads .	235 3	252,5	235,0	238.7
...	...	...	...	Transfers to Local .	−39.3	−37.3	−38,8	−39,2
1,542,9	1,549.9	1,601,7	1,601,5	TOTAL .	1,530,5	1,594,2	1,573.7	1,569.3
				LOCAL—				
315,2	318,3	335,8	332,8	Revenue . . .	106,5	109,9	112,9	114,4
...	...	1.	1	Interest . . .	...	...	...	...
1,1	1,2	3,8	3,9	Post Office, Telegraph and Mint . .	1,3	2,0	3,8	4.9
17,8	14,5	17,7	17,6	Civil Departments .	101,6	110,2	106,5	106,0
8,7	9,7	5,4	4,4	Miscellaneous . .	8,5	5,8	5,5	5,3
2	3	2	2	Irrigation . .	...	...	1	...
18,7	19,1	16,9	15,7	Buildings and Roads .	96,8	114,9	120,0	106,9
−39,3	−37,3	−38,8	−39,2	Transfers from Provincial	...	...	...	...
322,4	325,8	341,1	335,5	TOTAL .	314,7	342,8	348,8	337.5
1,865,3	1,875,7	1,942,8	1 937,0	TOTAL BOTH .	1,845,2	1,937,0	1,922,5	1,906,8
...	...	...	...	SURPLUS + DEFICIT — .	+20,1	−61,3	+20 3	+30,2

Madras.

Revenue. 1887-88. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1888-89. Revised.	Revenue. 1888-89. Accounts.		Expenditure. 1887-88. Accounts.	Expenditure. 1887-88. Budget	Expenditure. 1888-89. Revised.	Expenditure. 1888-89. Accounts.
				PROVINCIAL—				
2,525 5	2,551,6	2,599,0	2,605,2	Revenue . . .	655,4	705,7	663,6	664.9
2	2	4,1	3,5	Interest . . .	...	...	2,9	2,8
...	...	...	...	Post Office, Telegraph and Mint . . .	10,6	10,7	10,5	10,6
135,1	148,3	144,2	143,9	Civil Departments .	1,248,2	1,279,2	1,248,4	1,237.2
24,6	23,9	27,1	29,5	Miscellaneous . .	213,8	215,1	206,7	214,3
...	...	...	...	Famine Relief . .	1	5	2	3
...	...	...	...	Railways . . .	...	...	...	...
10,0	10,3	10,9	11,1	Irrigation . . .	262,7	330,0	330,0	329,4
12,8	8,8	16,0	12,0	Buildings and Roads .	202,8	236,5	230,0	225,2
...	...	...	...	Transfers to Local .	9,2	2,3	7	6,6
2,708,2	2,743,1	2,801,3	2,865,2	TOTAL .	2,602,8	2,780,0	2,693,0	2,691,3

Section M.—PROVINCIAL ADJUSTMENT—*concluded.*

Madras—*continued.*

Revenue. 1887-88. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1888-89. Revised.	Revenue. 1888-89. Accounts.		Expenditure. 1887-88. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1888-89. Revised.	Expenditure. 1888-89. Accounts.
				LOCAL—				
795,2	758,2	775,6	794 0	Revenue . . .	324,2	322,0	327,5	324,5
8,3	9,3	9,3	9,5	Interest . . .	9	1,0	9	8
16,6	13,6	16,7	16,5	Civil Departments . .	138,1	138,9	151,7	152,9
47,8	46,2	46,1	52,1	Miscellaneous . .	56,0	54,8	60,8	62,6
...	...	...		Irrigation . . .	...	...	...	1
82,8	82,3	83,9	86,5	Buildings and Roads .	397,6	399,8	404,3	407,5
9,2	2,3	7	6,6	Transfers from Provincial	...	...	...	...
959,9	911,9	932,3	965,2	TOTAL .	916,8	916,5	945,2	948,4
3,668,1	3,655,0	3,733,6	3,770,4	TOTAL BOTH .	3,519,6	3,696,5	3,638,2	3,639,7
...	...	...	...	SURPLUS + DEFICIT — .	+148,5	—41,5	+95,4	+130,7

Bombay.

Revenue. 1887-88. Accounts.	Revenue. 1887-88. Budget.	Revenue. 1888-89. Revised.	Revenue. 1888-89. Accounts.		Expenditure. 1887-88. Accounts.	Expenditure. 1887-88. Budget.	Expenditure. 1888-89. Revised.	Expenditure. 1888-89. Accounts.
				PROVINCIAL—				
3,544,1	3,520,4	3,600,9	3,607,0	Revenue . . .	1,704,4	1,709,0	1,691,8	1,693,6
5,2	5,3	21,0	21,1	Interest . . .	...	...	12,8	12,8
6	6	6	5	Post Office, Telegraph and Mint . . .	12.1	11,1	11,1	11,1
131,0	129.7	131,4	133,6	Civil Departments . .	1,416,1	1,456,8	1,465,1	1,465,7
31,1	30,3	32,8	34,1	Miscellaneous . .	213,4	216,9	240,4	243,4
...	...		...	Railways . . .	1,9	...	...	—6
78,1	71,3	75,5	78,1	Buildings and Roads .	407,9	437.4	384,1	371,8
...	...	...	...	Transfers to Local .	58,8	52,0	59,8	58,3
3,790,1	3,757.6	3,862,2	3,874,4	TOTAL .	3,814,6	3,883,2	3,865,1	3,856,1
				LOCAL—				
292,3	281,6	306,0	298,5	Revenue . . .	6,5	5,9	28,5	27,5
1,0	8	9	9	Interest . . .	1,7	1,4	1,4	1,5
67,2	63,2	67,0	67,6	Civil Departments . .	205,3	222,5	191,3	192,2
13,0	9,9	13,0	12,6	Miscellaneous . .	7,2	6,8	7,7	7,7
41,8	41,8	42,8	43,6	Buildings and Roads .	212,3	223,7	223,2	209,1
58,8	52,0	59,8	58,3	Transfers from Provincial	...	...	...	...
474,1	449,3	489,5	481,5	TOTAL .	433,0	460,3	452,1	438,0
4,264,2	4,206,9	4,351,7	4,355,9	TOTAL BOTH .	4,247,6	4,343,5	4,317,2	4,294,1
...	...	...	...	SURPLUS + DEFICIT — .	+16,6	—136,6	+34,5	+61,8

Section N.—EXPENDITURE NOT CHARGED TO REVENUE.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
2,784,8	EXPENDITURE	4,044,5	12,193,8	11,974,0

241. The expenditure is more than in the previous year by 9,189,2 and the Budget by 7,929,5 and particulars of these deviations are given at foot of this paragraph, + meaning less and — more. In the case of capital outlay on railways the differences are due to two main causes: the practical completion in 1887-88 of certain lines and the transfer of others to companies. The capital outlay on irrigation works was in some instances over-estimated; but otherwise there is nothing special to record.

242. During 1887-88 no capital charges were incurred in the redemption of liabilities, but during 1888-89 a sum of 10,336,0 was paid in connection with the purchase of the Oudh and Rohilkhand Railway.

	Less + more — than Accounts, 1887-88.	Less + more — than Budget, 1888-89.
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—		
48. State Railways	+1,073,7	+2,266,4
49. Irrigation works	+73,1	+140,1
50. CAPITAL CHARGES INVOLVED IN REDEMPTION OF LIABILITIES	—10,336,0	—10,336,0

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS.

48.—State Railways.

1887-88. Accounts.		Budget.	1888-89. Revised.	Accounts.
	INDIA—			
58,3	East Indian	65,0	5,0	—3,6
126,5	Rajputana-Malwa	—61,0	28,7	51,3
9	Holkar	3,0	1,7	1,7
2	Sindia	...	—921,0	—921,0
—312,5	Stores	65,5	—34,7	52,3
...	Reserve	246,7	1	...
—126,6		319,2	—920,2	—819,3
	CENTRAL PROVINCES—			
—14,2	Wardha Coal	1	—2,5	—2,9
—1,210,3	Nagpur-Chattisgarh	...	...	...
—10,4	Bilaspur-Etawah Survey	...	...	...
11,1	Katni-Umaria	—2,9	—485,7	—485,7
15,4	Umaria Colliery	15,3	12,8	8,7
—169,7	Bengal-Nagpur	...	...	...
...	Metre-gauge Rolling Stock, &c., to be taken back from the Bengal-Nagpur Railway Company .	200,0	...	...
—1,378,1		212,5	—475,4	—479,9
	BURMA—			
22,8	Burma	37,6	84,2	84,7
1,056,9	Tounghoo-Mandalay Extension	738,2	741,5	757,0
1,079,7		775,8	825,7	841,7
	BENGAL—			
206,9	Eastern Bengal	70,7	132,5	122,1
34,6	Tirhoot	14,3	19,6	18,3
2,4	Patna-Gya	5,0	6,2	6,2
...	Nalhati	—3	6	7
...	Ranaghat-Bhagwangola	1	1	1
41,0	Assam-Behar . Tirhoot Section . . .	51,0	74,2	76,9
172,5	Assam-Behar . Assam-Behar Section . .	257,0	222,9	225,4
457,4		397,8	456,1	449,7

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

48.—State Railways—*continued.*

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	NORTH-WESTERN PROVINCES AND OUDH—			
...	Dildarnagar-Ghazipur	...	3	3
—9,9	Cawnpore-Achneyra	5,0	14,3	—6,1
1,8	Bareilly-Pilibhit	1,3	7	1
...	Oudh and Rohilkhand	...	59,4	—36,1
—8,1		6,3	74,7	—41,8
	PUNJAB—			
952,2	North-Western	131,0	111,1	—23,0
—1,1	Amritsar-Pathankot	...	7	5
—14,3	Rewari-Ferozepore	6,3	5,3	4,3
164,1	Sind-Pishin, Main Line	301,5	205,3	253,8
166,6	" Chaman Extension, Construction	536,6	502,9	452,6
...	" " Petroleum operations	...	1,1	8,1
230,8	Sind-Sagar, Western Section	250,5	187,6	180,4
77,3	Bolan, High Level line	64,5	91,6	91,5
48,0	Kandahar Reserve	—12,4	—111,1	—102,7
...	Reserve for Frontier Lines	147,5	...	...
9,2	Chenab Bridge	181,0	236,7	203,5
...	Jummu-Kashmir	32,5	12,0	12,8
1,632,8		1,639,0	1,233,2	1,081,8
	MADRAS—			
85,8	Villupuram-Guntakal, Nellore Branch	7,7	14,1	10,1
421,2	Bellary-Kistna	25,0	3	3
1,4	Villupuram-Guntakal	4,2	99,0	85,9
85,0	Bezwada Extension	52,0	54,0	46,7
1	Hindupur Extension	1,0	6	4
593,5		89,9	168,0	143,4
	BOMBAY—			
1,2	Dhond and Manmad	4,0	2,7	2,5
2,251,8	GRAND TOTAL	3,444,5	1,364,8	1,178,1
	DISTRIBUTED AS UNDER—			
676,8	India	2,062,8	210,4	46,0
1,109,0	England	973,0	788,0	772,0
466,0	Exchange	408,7	366,4	359,2
2,251,8	TOTAL AS ABOVE	3,444,5	1,364,8	1,178,1

RESULTS.

	Actuals. More.	Actuals. Less.
OUTLAY IN INDIA, INCLUDING EXCHANGE—		
Actuals with Actuals of previous year	...	736,7
" Budget Estimate	...	2,065,4
" Revised Estimate	...	170,7
OUTLAY IN ENGLAND—		
Actuals with Actuals of previous year	...	337,0
" Budget Estimate	...	201,0
" Revised Estimate	...	16,0

243. It will be convenient to arrange the following explanatory remarks separately for each province, and in the order in which the lines have been placed in the foregoing statement.

India, General and Political.—The decrease on the East Indian Railway, as compared with 1887-88, is due to transfer during the year of the Benares Branch to the Oudh and Rohilkhand Railway. A credit of 61,4 was realized on this account. This transfer also explains the difference between Actuals and Budget. The decrease as compared with Revised Estimate is due to larger issues of stores to Revenue towards the close of the year than was anticipated. The expenditure on the Rajputana-Malwa Railway appears

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

small compared with 1887-88, but in that year there were special charges for stores from England and for land required to improve the accommodation for landing stores at the gun-carriage basin at Colaba. The Budget for 1888-89 was exceeded in the item of stores, a quantity of which was unexpectedly transferred to this line from the Cawnpore-Achneyra Railway, and so disturbed the calculations of the Revised Estimate. The credit under the Sindia State Railway represents the cost of construction transferred to the capital account of the Indian Midland Railway Company, which took it over on 1st March 1889. The head Stores represents a net result, being the difference between the purchases of the year *plus* the balance of the previous year, and the issues in 1888-89. The figures shew that there was a larger depletion of store balances in 1887-88 than in 1888-89, the issues being less than the purchases by 18,7 in the Indian account and 33,6 in the English account, or 52,3 in all as entered above. The Budget was not reached chiefly in England, the indents having been less than was estimated, especially in connection with the North-Western Railway. The difference as compared with the Revised is chiefly in the matter of exchange.

Central Provinces.—The large difference in the expenditure of the Wardha Coal State Railway as compared with 1887-88 is due principally to credit taken in that year for one hundred 10-ton coal wagons transferred to the Katni-Umaria line. As compared with the Estimates, the accounts show larger issues of stores to Revenue than was anticipated. The credit on the Katni-Umaria line has been caused by the transfer of the whole of the expenditure incurred on it to the Bengal-Nagpur Railway Company. The Actuals of the Umaria Colliery for 1887-88 included 8,3 on account of loss incurred in working the Colliery to the 31st March 1887, which it was decided to treat finally as a Capital charge. Excluding this special item the real difference between the two years is only a small excess of 1,6 in 1888-89, which needs no special remark. The Budget and Revised Estimates were excessive, in addition to which the Actuals include certain writes-back which were not known at the time. The credit on the Nagpur-Bengal Railway in 1887-88 was caused by the transfer of the expenditure incurred by the State on this line, to the Bengal-Nagpur Railway Company. The provision of 200,0 in the Budget Estimate for the re-purchase by the State from the Bengal-Nagpur Railway Company of the old metre-gauge material of the Nagpur-Chattisghur line, that became useless on change of gauge, was found to be unnecessary. Rolling-stock only was taken over from the Company, and for it a ready purchaser was found in the Southern Mahratta Railway Company. The permanent-way and other metre-gauge materials have not been valued yet.

Burma.—The outlay on the Burma line has followed the Revised Estimate closely, but has exceeded the Budget and Actuals of 1887-88 by 47,1 and 61,9, respectively. The difference in both cases is due to additional works, such as doubling the line between Rangoon and Insein, and extending the Rangoon suburban lines. As regards the Toungoo-Mandalay extension, the comparatively small expenditure in 1888-89 is attributable mostly to the works having been well advanced at the close of the previous year. The line was completed and opened for traffic during 1888-89. The excess over the Budget Estimate is caused by larger supplies of stores from England than anticipated, and over Revised by insufficient provision for exchange and Secretary of State's general charges.

Bengal.—The Actuals of 1887-88 on the Eastern Bengal Railway contained considerable outlay on land and works required at Chitpur, and for doubling the line to that terminus, and since the Budget was passed some new works, not contemplated at the time, were undertaken. The lapse on the Revised Estimate is due to short outlay on the Budge-Budge extension, Bugoola Flood-openings, Workshops and staff-quarters and sundry other works. The accounts for 1887-88 of the Tirhoot State Railway included heavy expenditure on fencing, on the new temporary Mothurapur Ghat line, and on staff quarters at Somastipur and Mozufferpur, and as regards the Budget additional staff-quarters were built at Mozufferpur and Somastipur, and permanent-way gangmen's quarters along the line, and additions made to the rolling-stock which were not anticipated when that Estimate was framed. The expenditure in 1887-88 on the Tirhoot Section of the Assam-Behar Railway was diminished by large-credits for issues of permanent-way material for Revenue purposes, and for sales of material and plant on the completion of the Gunduck Bridge. In 1888-89, after the Budget was passed, additional expenditure became necessary for rolling-stock and for ballast and permanent-way. As regards the Assam Behar Section, the increase over the Actuals of the previous year is due to works having been pushed on vigorously on the Kosi Extension, and also to larger expenditure on rolling-stock owing to vehicles received in transfer from the Eastern Bengal Railway. The lapse on the Budget Estimate is due to the failure of some contractors who undertook to supply ballast, sleepers, and fencing posts for the Kosi Extension.

North-Western Provinces and Oudh.—The expenditure on the Dildarnagar-Ghazipur Railway represents, as in the Patna and Gya Railway, a transfer from the East Indian Railway of the amount expended by the Company on this line to the end of December 1888, and previously charged against the Capital Account of the East Indian Railway. This refund was not foreseen when the Budget Estimate was prepared. As regards the Cawnpur-Achneyra Railway, the variation in the actuals as compared with the Estimates is due to the transfer of stores mentioned above. The Oudh and Rohilkhand Railway was a guaranteed line in 1887-88, having been purchased by the State on the 31st December 1888. When the Budget Estimate for 1888-89 was prepared, it was thought that any expenditure found necessary during the last quarter of that year could be met by a reduction in Suspense balances, and

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

hence no grant was provided. It became necessary, however, to allot 59,4 in the Revised Estimate, chiefly to cover the cost of the Benares Branch, which it was decided to take over from the East Indian Railway. The Actuals show a *net credit* of 36,1, due chiefly to a credit of 84,1 not provided for in the Revised Estimate, representing the undrawn balance of the Company's capital on 31st December 1888, in addition to which the expenditure generally was less than expected.

Punjab.—The large expenditure in 1887-88 on the North-Western Railway included heavy outlay on gradient improvements on the Ferozepore and Sukkur Bridges, on rolling-stock and on permanent-way material for renewals of the line, but which was not so used till the following year. It also included the value of the reserve stores at Karachi and of certain other stores which were imported for the Sind-Pishin Railway. The lapse on the Budget is due to the stoppage of the gradient improvements and to the transfer of certain works at Quetta to the Sind-Pishin Railway, and on the Revised to short supplies of stores from England, and to larger issues of stores to works and sales than expected. The Actuals in 1887-88 of the Amritsar-Pathankot Railway consisted chiefly of credits taken for stores supplied to the North-Western Railway, whereas during the year under review some capital outlay was incurred. The transactions of the Rewari-Ferozepore Railway for 1887-88 included various writes-back on account of dismantling of sidings and diversions, &c. The Estimates were not reached as delay occurred in carrying out certain works, and an unexpected credit was received for fencing material transferred to the Rajputana-Malwa Railway. The excess over 1887-88 on the Sind-Pishin State Railway represents a large quantity of work done in 1888-89. The Budget was too high and the Revised too low. Work on the Chaman Extension was only begun in November 1887, and was vigorously carried on throughout 1888-89. The provision in both the Budget and Revised Estimates proved too sanguine, as work could not be carried on to the full extent expected. The expenditure on petroleum operations in Biluchistan in 1887-88 was recorded in the accounts of the Buildings and Roads Branch. It was only in October 1888 that the question of utilising the petroleum oil from the wells at Khattan on the Chaman Extension was taken up, and it was decided to debit all expenditure incurred on "pumping, loading and storing oil at Khattan" to "48—*State Railways—Construction.*" The excess on the Revised Estimate is due to the adjustment of the Kowraduff oil pipe line got out from England, the first intimation of which was only received on the 18th March 1889. The small expenditure on the Sind-Sagar State Railway, Western Section, during 1888-89, is owing to construction work on this line having been practically completed in 1887-88. The Budget for rolling-stock was too high, and unexpected credits were obtained at the close of the year from the sale and transfer of stores and land surrendered. Construction work on the Bolan Railway high-level line was commenced late in 1887-88, and the outlay in that year included the cost of Abt materials and locomotives. In 1888-89 the outlay represented the actual execution of work, which was practically completed before the close of the year. The Budget provided for a credit on account of the value of permanent-way material taken out of the metre-gauge line, but it was disallowed. The credits under Kandahar Reserve represent value of material drawn by the Chaman Extension, the Sind-Pishin and North-Western Railways, and were less than the Revised Estimate, as the issues fell short of anticipations. No comparison can be made between the Actuals of 1888-89 on the Chenab Bridge and those of the previous year, as operations did not commence till November 1887, and were then confined chiefly to collection of material. The excess on the Budget Estimate is due to progress of work being greater than anticipated. The lapse on the Revised Estimate is principally in supplies of English stores and Exchange. The construction of the Jummu-Kashmir State Railway was only sanctioned in February 1888. The lapse on the Budget Estimate is due to work not having progressed as anticipated.

Madras.—The Nellore Branch of the Villupuram-Guntakal Railway was practically completed at the close of 1887-88, which accounts for the small expenditure in 1888-89. The excess on the Budget Estimate is due to additional outlay subsequently sanctioned and to the Suspense balances not having been reduced to the extent anticipated. The lapse on the Revised Estimate is due to credits anticipated under Ballast and Permanent-way, not having been realized, and to less expenditure on rolling stock owing to a dispute between the Contractor and Railway authorities, which prevented the final settlement of bills for work done before the close of the year. The Bellary-Kistna Railway now forms an integral portion of the Southern Mahratta Railway, which took it over from the 1st January 1888. In accordance, however, with the terms of transfer concluded with the Company, certain items of expenditure have to be finally adjusted by the State, and these constitute the payments of 1888-89 as entered above The construction of the Villupuram-Guntakal Railway was sanctioned during the year 1888-89, and the Budget was for survey expenditure only. Contrasted with the Revised Estimate, the Actuals were short owing to difficulty in procuring skilled labour, to delay on the part of contractors, and to land being acquired more cheaply than was anticipated. The Bezvada Extension was well advanced in 1887 88, and the expenditure in 1888-89 was therefore on a reduced scale. The saving compared with the Budget was in the stores received from England. The Revised Estimate was too high, but there are also some claims for land which could not be adjusted within the year.

Bombay.—The large outlay during 1888-89 on the Dhond and Manmad Railway, as compared with 1887-88, is for waterways and diversions and for fencing. The Budget Estimate was too high.

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*concluded.*

49.—Irrigation Works.

1887-88. Accounts.		1888-89. Budget.	Revised.	Accounts.
	BELUCHISTAN—			
...	Khushdil Khan Reservoir	35,0	...	...
	BENGAL—			
40,6	Orissa Canals	65,0	63,0	62,3
2	Midnapore Canal	...	6	3
13,8	Sone Canals	12,0	20,4	14,8
	N.-W. PROVINCES AND OUDH—			
8,9	Ganges Canal	12,0	7,7	6,3
136,4	Lower Ganges Canal	154,5	94,6	93,7
4,8	Agra Canal	3,8	4,9	4,6
1,7	Eastern Jumna Canal	8,0	7,9	8,7
	PUNJAB—			
27,9	Western Jumna Canal	31,0	17,8	16,9
1,7	Bari Doab Canal	10,4	14,2	14,3
75,1	Sirhind Canal	10,6	27,4	29,3
77,3	Chenab Canal	63,0	56,7	56,2
14,0	Other Works	5,0	5,3	3,3
	MADRAS—			
19,4	Godavari Delta	18,3	11,8	9,5
41,3	Kistna "	49,6	51,6	52,8
13,1	Sangam Anicut System	11,5	9,8	6,9
—1,1	Kurnool Canal	...	—2	—2
27,1	Periyar Project	76,7	76,7	59,3
11,9	Other Projects	10,6	8,0	9,5
	BOMBAY—			
5,7	Desert Canal	2,8	4,1	3,8
6	Begari Canal	...	..	...
11,4	Eastern Nara Works	17,1	10,6	7,6
1,2	Other Projects	1	1	...
...	RESERVE	3,0	...	...
533,0	TOTAL OUTLAY	600,0	493,0	459,9
This includes—				
6,9	Outlay in England	...	4,2	4,4
2,9	Exchange	...	2,0	2,0

RESULTS.

	ACTUALS. More.	Less.
Actuals with Actuals of previous year	...	73,1
" Budget Estimate	...	140,1
" Revised Estimate	...	33,1

244. The decrease in the Actuals of 1888-89 as compared with those of the previous year is mainly due to the approaching completion of the Sirhind and Chenab Canals and the Nadrai aqueduct of the Lower Ganges canal.

245. The decrease, as compared with the Budget Estimate of the year, is due (1) to the outlay on the Khushdil Khan reservoir for which a provision of 35,0 was made under this head, having been debited to "43—*Minor Works and Navigation,*" (2) to an over-estimate of the expenditure on the Jani escape, Ganges canal, and the Nadrai aqueduct of the Lower Ganges canal, and canals in Madras, and (3) to the postponement of certain works in Bombay. The Revised Estimate was too high.

50.—Capital Charge involved in Redemption of Liabilities.

1887-88. Accounts.	1888-89. Budget.	Revised.	Account.
...	...	10,336,0	10,336,0

246. The above figures were brought into the estimates and accounts from advices sent out by the Secretary of State. The payments in 1888-89 were on account of the Oudh and Rohilkhand Railway, for which no provision was made in the Budget Estimate as the nature of the offer to be made to the Company had not then been finally determined.

Section O.—PERMANENT DEBT.

	1888-89 Budget.	Revised.	Account.
INDIA—			
Incurred	3,001,5	4,632,6	4,637,5
Discharged	3,0	1,855,1	1,848,7
NET INDIA	+2,998,5	+2,777,5	+2,788,8
ENGLAND—			
Incurred—			
India 3 per cent. stock. Money raised for the purchase of the property of Oudh and Rohilkhund Railway Company	.....	6,921,0	6,921,0
Debenture and Debenture Stock of Oudh and Rohilkhund Railway Company	.....	3,415,0	3,415,0
India 3½ per cent. stock. Money raised by the issue	.....	4,030,7	4,030,7
TOTAL *Incurred*	.....	14,366,7	14,366,7
Discharged—			
India 4 per cent. stock	.....	3,730,7	3,667,6
NET ENGLAND	.....	+10,636,0	+10,699,1
NET BOTH	+2,998,5	+13,413,5	+13,487,9

247. As already explained in para. 49, a public loan of 3,000,0 at 4 per cent. was raised in India in 1888-89 as provided for in the budget, and operations were carried out for the discharge of the 4½ per cent. loan of 1870 and for the withdrawal of stock notes from circulation. In England, the net amount of debt incurred was raised partly to be applied to discharge 363,1 of the India 4 per cent. stock, and partly to purchase the Oudh and Rohilkhund Railway. These arrangements are also explained in the paragraph quoted above.

Section P.—UNFUNDED DEBT.

	Budget.	1888 89 Revised.	Accounts
Special Loans	— 2	+ 17,3	— 2
Treasury Notes and Service Funds, India	+ 52,5	+ 45,1	+ 48,0
Savings Bank Deposits	+793,0	+ 981,3	+942,6
TOTAL	+845,3	+1,043,7	+990 4

248. The —2 under *Special Loans* represents payment of capitalized values of small pensions under some of the King of Oudh's Loans. The revised included +17,5 as an expected advance from the Kashmir Durbar for expenditure on the British Section of the Sialkot-Jummoo Railway, but the arrangement under which it was to be received was subsequently cancelled. As regards *Service Funds* the Budget for the Bengal Uncovenanted Service Family Pension Fund was too high and the Revised too low

249. Details of *Savings Bank Deposits* are given below. The *Presidency and Post Office Savings Banks* showed considerable increase in the first nine months of 1888-89, and the Revised was based chiefly on this experience, but the withdrawals in the last three months were unusually great. The deposits of *State Railway Provident Institutions* were considerably enlarged by the transfer to this head of 40,7 being the balances of the Oudh and Rohilkhund Railway Guaranteed and Fine Funds on the purchase of the line by Government. The *minus* figure against *Regimental Savings Banks* is caused by Regiments returning to England and requiring their balances to be transferred to the War Office. The head *Special Accounts* includes the Bengal Christian and Hindu Family Annuity Funds and other deposits of a similar nature. The large fluctuations between actuals, revised, and budget are due mainly to the unexpected investment of 8,8 on account of certain Local Pension Funds in Bombay.

	Budget.	Revised	Accounts
Presidency Savings Banks	5,0	20,0	—2,3
Post Office Savings Banks	750,0	902,7	837,8
State Railway Provident Institutions	4,8	42,5	95,4
Civil Engineer's Provident Fund	26,6	28,9	28,2
Regimental Savings Banks	...	—10,0	—12,1
Special accounts	6,6	—2,8	—4,4
TOTAL	793,0	981,3	942,6

Section Q.—DEPOSITS AND ADVANCES.

	Budget.			1888-89. Revised.			Accounts.		
INDIA—									
Provincial Balances (net)	...	...	—483,6	...	...	+203,1	...	...	+285,1
Excluded Local Funds	611,1	612,7	— 1,6	612,4	607,8	+ 4,6	701,0	678,5	+22,5
Political and Railway	226,4	264,0	— 37,6	3,6	100,7	— 97,1	254,9	348,1	—93,2
Departmental and Judicial Deposits	13,539,1	13,516,7	+ 22,4	13,507,4	13,508,8	— 1,4	13,861,5	13,694,1	+167,4
Advances	6,934,1	7,042,1	— 108,0	9,248,6	9,286,8	— 38,2	9,679,8	9,483,4	+196,4
Suspense Accounts	27,5	28,4	— 9	58,8	17,2	+ 41,6	165,1	85,5	+79,6
Exchange on Remittance Accounts	...	...	+564,6	...	...	—499,0	...	512,8	—512,8
Miscellaneous	33,4	334,1	—300,7	49,7	403,5	—353,8	379,5	878,6	—499,1
ENGLAND	49,8	45,3	+ 4,5	6,3	5,5	+ 8	5,1	5,4	— 3
TOTAL			—340,9			—739,4			—34

250. In the foregoing statement the third column of figures under each of the headings Budget, Revised and Accounts shows net transactions. The gross receipts and payments are entered in the first and second columns, except for the head *Provincial Balances* as they are already given in Section M of this report. The gross receipts and payments relating to Exchange on Remittance Accounts are entered at foot of this paragraph. The first head, *Provincial Balances,* has already been explained in para. 240. The difference in the net result under *Excluded Local Funds* is mainly in the transactions of Cantonment Funds, the receipts of which were larger in the North-Western Provinces than expected, while in the Punjab, the Expenditure Budget was too high. In Madras, provision was made for certain payments which were not required. The head *Political and Railway Funds* includes the Bahu Begum's Stipend Fund and the various funds belonging to the Guaranteed Railway Companies. The large net debit as compared with the Budget is due partly to the removal from this head of the amounts belonging to the Oudh and Rohilkhund Railway when the line was purchased by Government, and partly to a special payment of 37,3 on account of the Fire Insurance Fund of the Bombay, Baroda and Central India Railway. As regards *Departmental and Judiciai Deposits*, it has been explained before that the character and magnitude of the transactions do not admit of an accurate forecast, and this year they were enlarged by 172,4 received from the Patiala and Kashmir States for the construction of the Patiala Bhatinda and Jummoo-Kashmir Railways. These sums are held as deposits and are paid away as required. The comparison with budget is also affected by an error in the India Budget, which provided for an appropriation of 32,6 from the unexpended balance of the late Military Orphan Fund, but the amount remaining was 2,3 only, and this sum has been charged in the accounts. The head *Advances* shews a larger net credit than was expected, owing principally to prompt coinage of silver in Bombay, thereby reducing the balance of the Bullion Account as compared with the outstanding balance of Mint certificates, and to the removal of advances to cultivators and other similar items to a separate head under the Provincial Loan Scheme, as explained in para. 252. The head *Suspense* embraces preaudit and other cheques and bills of the Civil Departments, as well the cash balance held by Departmental officers, and other items of a similar character. The difference between budget and actuals is distributed over several departments. Details are given below of the head *Exchange on Remittance Account*, and they shew that the Subsidized Railway Companies drew more heavily than was anticipated, and that the exchange connected with the Mysore Railway was entered under this head in the estimate, but in the actuals it has been taken to revenue as explained in para 106.

Budget, 1888-89. Sterling Amount.	Exchange. Cr.	Exchange. Dr.		Accounts, 1888-89. Sterling amount.	Exchange. Cr.	Exchange. Dr.
...	...	...	Permanent Debt	363 1	168,9	...
4,5	1,9	...	Other debt heads	—3	...	1
			Payments to Railway Companies for recovery hereafter—			
—485,8	...	204,0	*Guaranteed Railways*	—278,2	...	129,5
—766,7	...	322,0	*Subsidized Railways*	—697,9	...	324,8
			Payment to Railway Companies against Receipts from them in previous years—			
—273,0	...	114,7	*Guaranteed Railways*	—340,9	...	158,6
—1,617,9	...	679,5	*Subsidized Railways*	—2,714,5	...	1,263,0
			Exchange in English payments to—			
...	297,3	...	*Subsidized Railways*	...	...	...
...	119,7	...	Mysore Railway	...	...	34,5
...	64,8	...	Secretary of State's Bills	...	...	...
3,335,9	1,401,1	...	Decrease in English Cash Balance	2,640,8	1,228,8	..
	1,884,8	1,320,2	TOTAL		1,397,7	1,910,5
...	564,6	...	NET	...	...	512,8

251. The large payments under *Miscellaneous* include sums which were credited to this head in the previous year, together with a special loan of 150,0 which was recovered in the year 1889-90.

Sections R and RR.—LOANS TO MUNICIPALITIES, NATIVE STATES, &c.

		Budget.	Accounts.
INDIA,	Loans to Native States, &c. (Imperial)	91,1—630,0	93,0—665,4
	Loans and Advances (Provincial)	92,1—40,0	203,4—198,0

252. During the year 1888-89, the Government of India introduced a scheme under which local loans may be made under certain conditions from resources at the disposal of Provincial Governments. Particulars of this scheme are given in the orders of the Government of India in the Financial Department, No. 13, dated 1st January 1889, in accordance with which, a separate account has been opened with each Government, commencing with the actual outstanding balance of advances and loans in each province on 31st March 1888. Such further sums are placed at the disposal of the Provincial Governments as have been sanctioned by the Government of India, after a consideration of its available resources during the year and of the demands presented. For the sums so assigned by the Government of India, the Provincial Governments pay interest at 4 per cent. on the mean between the outstanding balance at the commencement and the outstanding balance at the close of the year. On the other hand, the Provincial Governments receive credit for the full amount of interest realised on these loans and advances, and are debited with any sums which it may be necessary to write off as irrecoverable. In consequence of these arrangements this section of the account is now divided into two parts, relating respectively to the Imperial and Provincial Governments as entered above, and in the Provincial portion are entered advances to cultivators and advances under Special Laws hitherto classified in "Section Q—Deposits and Advances."

253. Particulars are given below of the *Loans to Native States, &c. (Imperial)*. The 27,8 appertaining to Native States comprises 19,2 received from the Mysore Durbar, 7,4 from the Jaora State and 1,2 from Banswara and Baoni: these were not expected to pay up so largely. As regards the Presidency Corporations and Port Trusts, the Calcutta and Bombay Port Trusts took 67,6 and 5,2 more and the Madras Harbour works 35,6 less than was anticipated. The entries shewn against the head *District and other Local Committees* represent advances and repayments connected with the Mhow Water-works, for which no provision was made in the Budget. The difference between Budget and actuals under the head *Landholders and other Notabilities*, is due to various minor transactions not fully anticipated.

1888-89. Budget. Amount advanced.	Amount repaid.		1888-89. Accounts. Amount advanced.	Amount repaid.
...	21,9	Loans to Native States	...	27,8
...	1,8	Advances for Ceylon Cable	...	1,8
630,0	66,0	Loans to Presidency Corporations and Port Trusts	659,1	61,0
...	4	" Mofussil Municipalities	...	4
...	...	" District and other Local Committees	5,9	3
...	1,0	" Landholders and other Notabilities	4	1,7
630,0	91,1	TOTAL AS ABOVE	665,4	93,0

254. Particulars are given below of the group *Loans and Advances (Provincial)*. The Kurrachee Port Trust took an unexpected loan which explains the sum of 22,0 entered against Port Funds. In Bombay, loans aggregating 32,0 were estimated as required for certain landholders in that Presidency, but only 2,5 was taken. As stated above, advances to cultivators have hitherto been classified under "Section Q, Deposits and Advances" and the estimate for 1888-89 was made under that head. The actual payments for *advances under Special Laws* as entered below include 48,0 paid under the Bengal Drainage and Embankment Acts, and 7 on the Jhansi *Encumbered Estates* account. The recoveries comprise 10,2 on account of advances made under those Acts, and 34,1 on account of loans taken by taluqdars in Oudh and landholders in Bombay.

1888-89. Budget. Amount advanced.	Amount repaid.		1888-89. Accounts. Amount advanced.	Amount repaid.
4,0	16,8	Loans to Mofussil Municipalities	3,4	16,0
...	1,2	Do. Port Funds	22,0	8
...	5,8	Do. District Committees	...	4,7
36,0	68,3	Do. Landholders, &c.	4,8	44,9
...	...	Advances to Cultivators	118,8	92,7
...	...	" under Special Laws	49,0	44,3
40,0	92,1	TOTAL AS ABOVE	198,0	203,4

Section S.—CAPITAL OF RAILWAY COMPANIES.

	India, 1888-89.			England, 1888-89.			Total, 1888-89.		
	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.
Guaranteed Companies.									
B. B. & C. I.	+73,3	+91,7	+104,9	—190,0	—222,2	—200,9	—116,7	—130,5	—96,0
G. I. P.	+201,7	+252,1	+252,6	—592,0	—466,2	—452,5	—390,3	—214,1	—199,9
M.	+57,3	+11,4	+3,1	—181,0	—120,0	—111,0	—123,7	—108,6	—107,9
O. & R.	—3,5	—5,0	—82,3	—15,3	—19,9	—20,2	—18,8	—24,9	—102,5
S. I.	+64,7	+51,3	+72,6	—174,0	—185,5	—185,4	—109,3	—134,2	—112,8
	+393,5	+401,5	+350,9	—1,152,3	—1,013,8	—970,0	—758,8	—612,3	—619,1
Subsidized Companies.									
S. M.	—758,6	—621,2	—608,9	+259,0	—214,1	—206,6	—499,6	—835,3	—815,5
I. M.	—1,286,4	—1,528,8	—1,505,3	+486,1	+1,602,1	+782,6	—800,3	+73,3	—722,7
B. Central	—10,0	—11,4	—10,7	—2,0	—1,4	—1,3	—12,0	—12,8	—12,0
B. Nagpur	—1,234,4	—1,585,9	—1533,1	+161,7	—377,7	—329,1	—1,072,7	—1,963,6	—1,862,2
	—3,289,4	—3,747,3	—3,658,0	+904,8	+1,008,9	+245,6	—2,384,6	—2,738,4	—3,412,4
Total	—2,895,9	—3,345,8	—3,307,1	—247,5	—4,9	—724,4	—3,143,4	—3,350,7	—4,031,5

255. As explained in former reports, these are all net sums. The Indian figures represent the difference between the advances taken by the Railway Companies and the credits given to them chiefly on account of stores used. The English figures represent the capital deposited by the Companies with the Secretary of State, less payments made therefrom for stores, establishment charges, &c. These figures are necessarily exposed to great fluctuations. The advances to the Guaranteed Companies in India during 1888-89 include a sum of 84,1 standing at credit of the Oude and Rohilkund Railway when the line was purchased by Government. This amount was transferred to credit of the head 48.—State Railways under Section N. by debit to Capital Advance Account. Excluding this item, the payments closely agree with the Budget, the actual difference being 12,0 only. The receipts from these Companies exceeded the Budget by 29,5 which represents an excess of 69,4 in respect of three Companies, counterbalanced by short credits aggregating 39,9 on account of the other two. As regards withdrawals by Subsidized Companies, the total increase as compared with the Budget amounted to 368,6 being the result of increased drawings amounting to 298,7, 218,9 and 7 respectively by the Bengal-Nagpur, Indian Midland and Bengal Central Companies, and reduced drawings of 149,7 by the Southern Mahratta Company.

256. In England, the Bengal-Nagpur and Southern Mahratta Companies deposited respectively 521,0 and 500,0 less, and the Indian Midland Railway Company 72,9 more than was estimated, while no provision was made in the Budget for transfer fees and miscellaneous refunds amounting to 13,9. The payments to the Companies on account of stores, establishment charges, &c., were also below the Budget by 457,4, the Indian Midland, Great Indian Peninsula and the Madras Railway Companies respectively having drawn 223,4, 136,0 and 69,6 less than was provided for them.

Section T.—REMITTANCES.

	Budget.	1888 89. Revised.	Accounts.
Money order (net)	...	...	+23,2
Other Local Remittances (net)	...	...	−40,8
Other Departmental Accounts (net)	+1,2	−3	−4,2
Accounts between Civil and other Departments (net)—			
Post Office	...	...	+7,3
Telegraph	...	...	−4
Marine	...	...	+5,1
Military	...	...	+5,3
Public Works	...	+323,0	−11,3
Remittance Account between England and India (net)	−70,5	−8,2	−23,7
TOTAL	−69,3	+314,5	−39,5

257. The 23,2 against the first item, represents money orders issued but not paid on 31st March 1889. The following figures shew that there is a progressive increase in the demands for this method of remittance. The other figures entered in this group are the net result of very large transactions, and there is nothing special to record in respect of them.

		Issued.	Paid.
1885-86	Money order transactions	9,312,4	9,298,4
1886-87		10,538,9	10,519,1
1887-88		11,665,7	11,660,7
1888-89		12,781,4	12,758,2

Section U.—SECRETARY OF STATE'S BILLS.

	1888-89. Budget.	Revised.	Accounts
Drawings	14,000,0	14,310,1	14,262,9
Payments	14,548,5	15,119,9	15,031,0

258. The following are the amounts of bills and transfers drawn during the year by the Secretary of State :—

	£	Rx.	Rate in Pence.
On account of allotments in April 1888	1,471,6	2,157,6	16·36
" " May "	1,092,2	1,621,9	16 16
" " June "	989.5	1,476,3	16·08
" " July "	1,050,3	1,564,0	16·11
" " August "	799,9	1,193,1	16·09
" " September "	921,2	1,347,9	16·40
" " October "	930,8	1,354,6	16·49
" " November "	1,171,8	1,703,3	16·51
" " December "	980,6	1,439,7	16·34
" " January 1889	1,954,0	2,835,9	16·53
" " February "	1,557,6	2,249,5	16 61
" " March "	1,343,4	1,955,3	16·48
	14,262,9	20,899,1	16·38

259 The sales in 1888-89 were in excess of the Budget Estimate owing to a large demand for telegraphic transfers in March 1889, and produced a corresponding reduction in the requirements of the following year. The payment account of the year may be stated as follows :—

	£	Rx.
Bills of 1887-88 outstanding on 1st April 1888	947,3	1,374,7
Bills drawn in 1888-89 as entered above	14,262,9	20,899,1
Total bills for payment	15,210,2	22,273,8
Bills paid in 1888-89	15,031,0	22,011,4
Bills outstanding on 1st April 1889	179,2	262,4

Section V.—CASH BALANCE.

	Budget.	1888-89. Revised.	Accounts.
Balance on 1st April 1888	19,347,4	19,784,4	19,784,4
Balance on 31st March 1889	13,859,8	16,749,8	16,565,1
Increase (+) or decrease (—) of balance on 31st March 1889	—5,487,6	—3,034,6	—3,219,3

260. The above difference is distributed between India and England in the following proportions:—

	Budget.	1888-89. Revised.	Accounts.
India	—2,151,7	—983,7	—578,5
England	—3,335,9	—2,050,9	—2,640,8
TOTAL	—5,487,6	—3,034,6	—3,219,3

Budget Estimates . . . . . 1888-89.

Revised Estimates . . . . . 1888-89.

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" **C.** " Debt, Deposits, and Advances	744 to 747
" **D.** " Provincial and Local Balances	748

General Statement of

[Rx. 1 is recorded for every 10 Rupees in respect of

	For details, *vide* Abstract.	RECEIPTS.			
		ACCOUNTS, 1887-88.	BUDGET ESTIMATE, 1888-89.	REVISED ESTIMATE, 1888-89	ACCOUNTS, 1888-89.
		Rx.	*Rx.*	*Rx.*	*Rx.*
Revenue—					
Principal Heads of Revenue—					
Land Revenue	...	23,189,292	23,090,500	23,202,300	23,016,404
Opium	...	8,515,462	8,453,900	8,560,900	8,562,319
Salt	...	6,670,728	8,122,500	7,676,900	7,675,634
Stamps	...	3,876,298	3,854,400	3,932,200	3,927,088
Excise	...	4,534,655	4,609,500	4,705,700	4,705,346
Other Heads	...	7,994,571	8,081,600	8,319,500	8,333,970
TOTAL PRINCIPAL HEADS	A	54,781,006	56,212,400	56,397,500	56,220,761
Interest	"	746,555	656,300	838,800	841,822
Post Office, Telegraph, and Mint	"	2,229,546	2,131,300	2,240,400	2,244,826
Receipts by Civil Departments	"	1,495,742	1,424,000	1,480,500	1,507,061
Miscellaneous	"	1,606,108	1,166,200	1,796,500	1,792,778
Railways	"	14,533,360	15,184,700	15,428,000	15,520,696
Irrigation	"	1,714,274	1,758,700	1,838,900	1,900,718
Buildings and Roads	"	592,338	555,100	588,700	604,753
Receipts by Military Departments	"	1,060,815	921,800	976,200	1,062,363
TOTAL REVENUE	...	78,759,744	80,010,500	81,585,500	81,696,678
Extraordinary Receipts—					
N. W. Provinces Educational Fund	...	63,690	...	...	...
Debt, Deposits, and Advances:					
Permanent Debt (net Incurred)	C	5,435,799	2,998,500	13,413,500	13,487,881
Unfunded Debt (net Incurred)	"	926,491	845,300	1,043,700	990,374
Deposits and Advances (net)	"	4,827	...	...	...
Remittances (net)	"	...	...	314,500	...
Secretary of State's Bills drawn	"	15,358,577	14,000,000	14,310,100	14,262,859
TOTAL RECEIPTS	...	100,549,128	97,854,300	110,667,300	110,437,792
Balance on 1st April—India	...	13,195,785	13,733,085	13,883,701	13,883,701
England £	...	5,280,829	5,614,329	5,900,697	5,900,697
GRAND TOTAL	...	119,025,742	117,201,714	130,451,698	130,222,190

Accounts and Estimates.

transactions *in India*, including those of "Exchange."]

	For details *vide* Abstract.	DISBURSEMENTS.			
		ACCOUNTS, 1887-88.	BUDGET ESTIMATE, 1888-89.	REVISED ESTIMATE, 1888-89.	ACCOUNTS, 1888-89.
		Rx.	*Rx.*	*Rx.*	*Rx.*
Expenditure—					
Direct Demands on the Revenues	B	9,438,163	9,863,000	9,937,800	9,737,896
Interest	"	5,441,754	4,508,400	4,701,200	4,712,259
Post Office, Telegraph and Mint	"	2,255,829	2,182,200	2,167,600	2,146,511
Salaries and Expenses of Civil Departments	"	12,906,364	13,098,300	13,038,000	13,013,543
Miscellaneous Civil Charges	"	4,761,130	4,857,900	4,895,900	4,884,376
Famine Relief and Insurance	"	91,408	73,200	82,900	78,336
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	"	80,945	43,800	18,000	22,401
Railway Revenue Account	"	16,655,746	17,299,600	17,692,900	17,754,088
Irrigation	"	2,461,646	2,582,300	2,630,800	2,622,964
Buildings and Roads	"	5,451,049	5,592,900	5,329,200	5,310,732
Army Services	"	20,417,934	19,969,000	20,371,500	20,301,841
Special Defence Works	"	456,017	1,121,500	818,300	789,595
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	80,417,985	81,192,100	81,584,100	81,374,542
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	+452,438	+71,600	+337,900	+356,805
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—81,847	—555,200	—134,800	—71,687
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	...	80,788,576	80,708,500	81,787,200	81,659,660
Expenditure not charged to Revenue—					
Capital outlay on Railways and Irrigation Works	End of B	2,784,824	4,044,500	1,857,800	1,638,001
Capital charge involved in Redemption of Liabilities	End of B	...	...	10,336,000	10,336,049
Debt, Deposits, and Advances—					
Deposits and Advances (net)	C	...	340,900	739,400	354,414
Loans to Municipalities, Native States, &c. (net Payments)	"	396,944	486,800	510,900	566,978
Capital of Railway Companies (net Payments)	"	574,127	3,143,400	3,350,700	4,031,539
Remittances (net)	"	14,333	69,300	...	39,455
Secretary of State's Bills paid	"	14,682,540	14,548,500	15,119,900	15,030,972
TOTAL DISBURSEMENTS	..	99,241,344	103,341,900	113,701,900	113,657,068
Balance on 31st March—India	...	13,883,701	11,581,385	12,900,001	13,305,189
England £	...	5,900,697	2,278,429	3,849,797	3,259,933
GRAND TOTAL	...	119,025,742	117,201,714	130,451,698	130,222,190
Revenue		78,759,744	80,010,500	81,583,500	8[illegible],696,678
Expenditure chargeable thereon		80,788,576	80,708,500	81,787,200	81,6[illegible]9,660
Surplus (+) or Deficit (—)		—2,028,831	—698,000	—[illegible]	+37,018

Abstract A.—*Details*

[Rx. 1 is recorded for every 10 Rupees in respect of
The figures in thick type are those

HEADS OF REVENUE.	BUDGET ESTIMATE, 1888-89.					
	INDIA.			England.	Exchange.*	Total.
	Imperial.	Provincial.	Local.			
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*
A.—Principal Heads of Revenue:						
I.—Land Revenue	14,109,800	8,856,800	123,900	...	...	23,090,500
II.—Opium	8,453,900	..	...	...	..	8,453,900
III.—Salt	8,099,900	22,600	...	...	...	8,122,500
IV.—Stamps	1,115,800	2,738,600	...	...	...	3,854,400
V.—Excise	3,389,600	1,216,800	3,100	...	...	4,609,500
VI.—Provincial Rates	900	671,700	2,340,700	...	...	3,013,300
VII.—Customs	1,354,700	14,400	...	...	...	1,369,100
VIII.—Assessed Taxes	874,900	576,900	...		...	1,451,800
IX.—Forest	554,100	617,500	...	...	...	1,171,600
X.—Registration	155,000	152,900	...	...	...	307,900
XI.—Tributes from Native States	767,900	...	...	...	...	767,900
TOTAL	38,876,500	14,868,200	2,467,700	...	...	**56,212,400**
B.—XII.—Interest:	610,700	14,500	16,900	10,000	4,200	**656,300**
C.—Post Office, Telegraph and Mint:						
XIII.—Post Office	1,237,900	1,400	2,800	.	...	1,242,100
XIV.—Telegraph	689,400	500	...	6,600	2,800	699,300
XV.—Mint	189,900	...	...	...	...	189,900
TOTAL	2,117,200	1,900	2,800	6,600	2,800	**2,131,300**
D.—Receipts by Civil Departments:						
XVI.—Law and Justice: Courts of Law	19,500	285,100	...	...	...	304,600
XVI.—Law and Justice: Jails	19,600	238,500	...	...	...	258,100
XVII.—Police	18,300	218,100	85,400	...	...	321,800
XVIII.—Marine	69,400	118,900	...	...	...	188,300
XIX.—Education	1,300	126,500	73,600	...	...	201,400
XX.—Medical	...	42,700	15,700	2,300	1,000	61,700
XXI.—Scientific and other Minor Departments	19,400	53,100	13,900	1,200	500	88,100
TOTAL	147,500	1,082,900	188,600	3,500	1,500	**1,424,000**
E.—Miscellaneous:						
XXII.—Receipts in aid of Superannuation, &c.	208,000	34,700	100	98,100	41,200	382,100
XXIII.—Stationery and Printing	18,900	41,200	...	...	...	60,100
XXIV.—Exchange	415,000	...	..	...	...	415,000
XXV.—Miscellaneous	55,800	138,700	111,000	2,500	1,000	309,000
TOTAL	697,700	214,600	111,100	100,600	42,200	**1,166,200**
H.—Railways:						
XXVI.—State Railways (gross Earnings)	10,205,700	1,534,900	..	200	100	11,740,900
XXVII.—Guaranteed Companies (net Traffic Receipts)	3,405,000	...	...	...	...	3,405,000
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	38,800	...	...	...	...	38,800
TOTAL	13,649,500	1,534,900	...	200	100	**15,184,700**
J.—Irrigation:						
XXIX.—Major Works: Direct Receipts	446,700	567,400	...	...	...	1,014,100
Portion of Land Revenue due to Irrigation	590,300	...	...	...	...	590,300
XXX.—Minor Works and Naviation	30,500	123,500	300	...	...	154,300
TOTAL	1,067,500	690,900	300	...	...	**1,758,700**
K.—Buildings and Roads:						
XXXI.—Military Works	36,000	...	...	...	...	36,000
XXXII.—Civil Works	7,500	262,300	210,500	27,300	11,500	519,100
TOTAL	43,500	262,300	210,500	27,300	11,500	**555,100**
L.—Receipts by Military Departments:						
XXXIII.—Army: Effective	822,700	...	...	28,000	11,700	862,400
Non-effective	52,300	...	...	5,000	2,100	59,400
TOTAL	875,000	...	...	33,000	13,800	**921,800**
TOTAL REVENUE	58,085,100	18,670,200	2,997,900	181,200	76,100	**80,010,500**

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England, the Exchange thereon calculated in accordance with the average rate obtained, or estimated to be obtained, for Bills and Telegraphic Transfers sold during the year.

of Revenue.

transactions in India, including those of "Exchange."]
which appear in the General Account.

REVISED ESTIMATE, 1888-89.						ACCOUNTS, 1888-89.					
INDIA.			England.	Exchange.	Total.	INDIA.			England.	Exchange.	Total.
Imperial.	Provincial	Local.				Imperial.	Provincial.	Local.			
Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
14,143,300	8,928,700	130,300	...	...	23,202,300	14,016,863	8,878,700	120,841	...	...	23,016,404
8,560,900	...	...	...	...	8,560,900	8,562,319	...	...	...	...	8,562,319
7,654,600	22,300	...	...	...	7,676,900	7,649,281	26,353	...	...	...	7,675,634
1,147,200	2,783,000	...	...	...	3,932,200	1,145,628	2,78[illegible],400	...	...	...	3,927,088
3,445,600	1,256,400	3,700	...	...	4,705,700	3,443,988	1,256,900	4,458	...	...	4,705,346
600	671,700	2,347,100	...	...	3,019,400	554	667,372	2,386,328	...	...	3,054,254
1,354,800	15,200	...	...	...	1,370,000	1,318,609	14,175	...	...	...	1,332,784
890,700	617,900	...	...	...	1,508,600	899,073	621,867	...	...	...	1,520,940
682,300	643,400	...	...	...	1,325,700	691,084	657,963	...	...	...	1,349,047
165,300	163,500	...	...	...	328,800	166,951	164,761	...	...	...	331,712
767,000	...	...	...	...	767,000	745,233	...	...	...	...	745,233
38,812,300	15,104,100	2,481,100	...	...	56,397,500	38,639,583	15,069,551	2,511,627	...	...	56,220,761
555,000	71,400	17,600	133,000	61,800	838,800	555,764	69,343	18,203	135,477	63,035	841,822
1,285,600	900	5,400	...	...	1,291,900	1,275,483	710	5,347	...	...	1,281,540
707,700	500	...	16,700	7,800	732,700	717,343	434	...	16,632	7,739	742,148
215,800	...	...	...	...	215,800	221,097	...	...	28	13	221,138
2,209,100	1,400	5,400	16,700	7,800	2,240,400	2,213,923	1,144	5,347	16,660	7,752	2,244,826
28,200	304,200	500	...	...	332,900	28,143	307,467	697	...	...	336,307
34,500	234,400	...	...	...	268,900	30,717	228,587	...	...	...	259,304
29,800	224,200	93,900	...	...	347,900	22,513	229,331	101,153	...	...	352,997
74,100	117,200	100	...	...	191,400	93,207	118,490	69	...	...	211,766
1,600	127,600	77,700	...	...	206,900	2,045	132,455	77,621	...	...	212,121
500	39,000	16,900	2,500	1,200	60,100	1,116	39,860	16,986	2,711	1,261	61,934
5,200	47,500	17,600	1,400	700	72,400	5,941	48,332	17,534	1,177	548	73,532
173,900	1,094,100	206,700	3,900	1,900	1,480,500	183,682	1,104,522	214,060	3,888	1,809	1,507,561
233,400	38,300	200	103,800	48,300	424,000	196,653	40,348	133	104,707	48,718	390,559
23,100	44,800	...	...	...	67,900	23,659	44,706	...	...	...	68,365
951,800	..	...	...	...	951,800	951,453	..	...	...	...	951,453
80,000	138,300	131,000	2,400	1,100	352,800	82,212	159,741	134,304	4,193	1,951	382,401
1,288,300	221,400	131,200	106,200	49,400	1,756,500	1,253,977	244,795	134,437	108,900	50,669	1,792,778
10,206,100	1,534,000	...	200	100	11,740,400	10,289,054	1,537,729	...	230	107	11,827,120
3,652,500	...	...	...	...	3,652,500	3,650,808	...	...	...	...	3,650,808
35,100	...	...	...	...	35,100	42,768	...	...	...	...	42,768
13,893,700	1,534,000	...	200	100	15,423,000	13,982,630	1,537,729	...	230	107	15,520,656
464,200	596,500	...	...	...	1,060,700	468,058	593,744	...	...	...	1,061,802
612,100	...	...	...	...	612,100	671,041	...	...	...	...	671,041
30,600	134,900	600	...	...	166,100	35,501	131,873	501	...	...	167,875
1,106,900	731,400	600	...	...	1,838,900	1,174,600	725,617	501	...	...	1,900,718
39,700	...	...	...	...	39,700	42,544	...	...	...	...	42,544
10,800	272,900	227,100	26,100	12,100	549,000	12,144	283,237	228,174	26,380	12,274	562,209
50,500	272,900	227,100	26,100	12,100	588,700	54,688	283,237	228,174	26,380	12,274	604,753
863,500	...	...	34,900	16,200	914,600	940,998	...	...	32,884	15,301	989,183
52,500	...	..	6,200	2,900	61,600	64,078	...	...	6,212	2,890	73,180
916,000	...		41,100	19,100	976,200	1,005,076	...	...	39,096	18,191	1,062,363
59,005,700	19,030,700	3,069,700	327,200	152,200	81,585,500	59,063,923	19,035,938	3,112,349	330,631	153,837	81,696,678

Abstract B.—*Details*

[Rx. 1 is recorded for every 10 Rupees in
The figures in thick type are those

	Budget Estimate, 1888-89.					
	India.			England.	Exchange.†	Total.
	Imperial.	Provincial.	Local.			
	Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
A.—Direct Demands on the Revenues:						
1.—Refunds and Drawbacks	130,000	61,300	3,800	...	...	195,100
2.—Assignments and Compensations	570,100	923,900	...	...	...	1,494,000
Charges in respect of Collection, *viz.*:						
3.—Land Revenue	292,300	2,921,800	468,700	900	400	3,684,100
4.—Opium (including cost of Production)	2,553,800	...	...	600	300	2,554,700
5.—Salt (including cost of Production)	449,300	1,500	...	100	...	450,900
6.—Stamps	—8,600	92,100	...	64,400	27,100	175,000
7.—Excise	93,700	33,200	700	100	...	127,700
8.—Provincial Rates	...	46,800	10,800	...	...	57,600
9.—Customs	51,000	87,500	...	...	...	138,500
10.—Assessed Taxes	15,100	12,200	...	...	...	27,300
11.—Forest	345,100	422,500	...	2,100	900	770,600
12.—Registration	94,200	93,300	...	...	...	187,500
TOTAL	4,586,000	4,696,100	484,000	68,200	28,700	**9,863,000**
B.—Interest:						
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	392,100	...	...	2,593,900	1,089,400	4,075,400
14.—Interest on other Obligations	429,900	...	2,400	500	200	433,000
TOTAL	822,000	...	2,400	2,594,400	1,089,600	**4,508,400**
C.—Post office, Telegraph, and Mint:						
15.—Post Office	1,112,100	43,800	67,300	96,500	40,500	1,360,200
16.—Telegraph	549,300	500	...	131,100	55,100	736,000
17.—Mint	81,200	...	...	3,400	1,400	86,000
TOTAL	1,742,600	44,300	67,300	231,000	97,000	**2,182,200**
D.—Salaries and Expenses of Civil Departments:						
18.—General Administration	611,700	703,100	72,400	250,500	105,200	1,742,900
19.—Law and Justice { Courts of Law	88,800	2,622,600	...	1,400	600	2,713,400
19.—Law and Justice { Jails	140,200	659,900	100	...	...	800,200
20.—Police	841,100	2,608,100	327,000	...	...	3,776,200
21.—Marine (including River Navigation)	323,000	158,800	3,800	92,000	38,700	616,300
22.—Education	17,400	741,800	570,200	1,300	500	1,331,200
23.—Ecclesiastical	166,600	...	...	300	100	167,000
24.—Medical	39,200	580,300	160,700	7,200	3,000	790,400
25.—Political	659,500	16,000	300	27,300	11,500	714,600
26.—Scientific and other Minor Departments	264,400	124,400	28,900	20,000	8,400	446,100
TOTAL	3,151,900	8,215,000	1,163,400	400,000	168,000	**13,098,300**
E.—Miscellaneous Civil Charges:						
27.—Territorial and Political Pensions	552,600	...	...	12,500	5,200	570,300
28.—Civil Furlough and Absentee Allowances	3,100	...	...	217,000	91,100	311,200
29.—Superannuation Allowances and Pensions	92,500	636,700	2,500	1,618,000	679,600	3,029,300
30.—Stationery and Printing	62,200	382,900	3,800	111,700	46,900	607,500
32.—Miscellaneous	103,000	112,800	80,400	30,600	12,800	339,600
TOTAL	813,400	1,132,400	86,700	1,989,800	835,600	**4,857,900**
F.—Famine Relief and Insurance:						
33.—Famine Relief	...	500	...	...	...	500
35.—Construction of Protective Irrigation Works	72,700	...	...	...	...	72,700
TOTAL	72,700	500	...	...	...	**73,200**
Carried over	11,188,600	14,088,300	1,803,800	5,283,400	2,218,900	**34,583,000**

	Budget Estimate, 1888-89.			
	India.	England.	Exchange.	Total.
	Rx.	£	*Rx.*	*Rx.*
* The "Interest on Debt" is distributed as follows:—				
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	392,100	2,593,900	1,089,400	4,075,400
Under Railway Revenue Account	2,706,400	549,200	230,700	3,486,300
Under Irrigation	1,046,700	...	...	1,046,700
TOTAL	4,145,200	3,143,100	1,320,100	8,608,400

† See foot-note to Abstract A. p. 738.

# of Expenditure.

respect of transactions in *India*, including those of "Exchange."]
which appear in the General Account.

Revised Estimate, 1888-89.						Accounts, 1888-89.					
India.			England.	Exchange. †	Total.	India.			England.	Exchange. †	Total.
Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
152,100	63,700	12,900	...	...	228,700	152,174	60,349	16,095	...	...	228,618
550,700	929,100	...	...	...	1,479,800	549,218	937,017	...	...	...	1,486,235
267,200	2,769,800	500,900	700	300	3,538,900	259,038	2,761,102	493,961	584	272	3,513,957
2,647,300	...	...	800	400	2,648,500	2,596,772	...	...	773	360	2,597,905
419,300	2,500	...	300	100	422,200	410,257	2,341	...	260	121	412,979
—19,200	94,500	...	48,000	22,300	154,600	—9,221	94,136	...	47,265	21,992	154,172
101,300	35,700	600	200	100	137,900	101,341	35,858	562	123	57	137,941
...	51,800	10,200	...	...	62,000	...	50,497	8,886	...	...	59,383
48,700	86,000	...	100	...	134,800	48,377	85,343	...	121	56	133,897
16,000	12,400	...	...	...	28,400	15,196	11,932	...	...	...	27,128
395,800	411,000	...	2,400	1,100	810,300	386,476	402,019	...	2,392	1,113	792,000
96,300	95,400	...	...	...	191,700	97,173	96,508	...	...	...	193,681
4,684,500	4,551,900	524,600	52,500	24,300	9,837,800	4,606,801	4,537,102	518,504	51,518	23,971	9,737,896
315,900	48,800	...	2,662,000	1,237,800	4,264,500	326,798	47,390	...	2,662,056	1,238,609	4,274,853
433,300	400	2,300	500	200	436,700	434,662	...	2,341	275	128	437,406
749,200	49,200	2,300	2,662,500	1,238,000	4,701,200	761,460	47,390	2,341	2,662,331	1,238,737	4,712,259
1,108,800	41,400	67,900	89,300	41,500	1,348,300	1,106,403	41,169	70,117	85,146	39,617	1,342,452
571,200	500	...	102,100	47,500	721,300	559,558	453	...	98,330	45,751	704,092
87,300	...	...	7,300	3,400	98,000	89,118	...	...	7,404	3,445	99,967
1,766,700	41,900	67,900	198,700	92,400	2,167,600	1,755,079	41,622	70,117	190,880	88,813	2,146,511
597,400	711,300	86,600	243,100	113,100	1,751,500	593,342	713,930	84,147	241,412	112,325	1,745,156
82,600	2,602,400	500	700	300	2,686,500	83,890	2,608,606	817	641	298	2,694,252
163,400	666,300	100	...	...	829,800	158,109	675,996	78	...	...	834,183
881,800	2,582,500	306,400	...	...	3,770,700	880,736	2,567,434	306,124	...	...	3,754,294
286,000	144,800	2,600	97,500	45,300	576,200	276,424	149,447	2,421	102,364	47,628	578,284
16,000	725,200	566,400	1,200	600	1,309,400	15,200	719,139	557,732	1,085	504	1,293,660
158,000	...	...	500	200	158,700	156,050	...	7	545	254	156,856
32,300	560,300	164,000	6,900	3,200	766,700	33,076	559,202	169,972	6,813	3,170	772,233
668,500	54,100	300	29,700	13,800	766,400	659,555	52,691	322	29,772	13,853	756,193
241,300	125,500	27,700	18,800	8,800	422,100	252,361	121,835	26,643	18,831	8,762	428,432
3,127,300	8,172,400	1,154,600	398,400	185,300	13,038,000	3,108,743	8,168,280	1,148,263	401,463	186,794	13,013,543
509,800	...	...	21,200	9,900	540,900	516,905	...	...	18,257	8,495	543,657
8,700	...	...	214,000	99,500	322,200	1,180	...	...	216,503	100,735	318,418
85,200	660 000	2,500	1,618,000	752,400	3,118,100	86,778	663,757	1,959	1,612,200	750,129	3,114,843
68,300	382,200	5,400	55,000	25,600	536,500	57,126	382,593	6,209	53,535	24,909	524,372
131,900	113,900	87,400	30,700	14,300	378,200	128,138	116,190	87,224	35,184	16,370	383,106
803,900	1,156,100	95,300	1,938,900	901,700	4,895,900	790,127	1,162,540	95,392	1,935,679	900,638	4,884,376
...	10,200	...	...	...	10,200	...	5,692	2,107	...	...	7,799
72,700	...	...	...	...	72,700	70,537	...	...	...	...	70,537
72,700	10,200	...	...	...	82,900	70,537	5,692	2,107	...	...	78,336
11,204,300	13,981,700	1,844,700	5,251,000	2,441,700	34,723,400	11,092,747	13,962,626	1,836,724	5,241,871	2,438,953	34,572,921

Revised Estimate, 1888-89.				Accounts, 1888-89.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
364,700	2,662,000	1,237,800	4,264,500	374,188	2,662,056	1,238,609	4,274,853
(a)2,688,200	631,900	293,800	3,613,900	(a)2,692,498	631,812	293,971	3,618,281
1,041,400	...	...	1,041,400	1,040,717	...	...	1,040,717
4,094,300	3,293,900	1,531,600	8,919,800	4,107,403	3,293,868	1,532,580	8,933,851

(a) Includes 19,400 and 19,415 charged to State Railways—Interest on Capital deposited by Companies respectively.

Abstract B.—*Details*

[Rx. 1 is recorded for every 10 Rupees

Heads of Expenditure.	Budget Estimate, 1888-89.					
	India.			England.	Exchange.*	Total.
	Imperial.	Provincial.	Local.			
	Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Brought forward	11,188,600	14,088,300	1,803,800	5,283,400	2,218,900	34,583,000
G.—37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	43,800	...	...	...	43,800
H.—Railway Revenue Account:						
38.—State Railways:						
Working Expenses	5,178,000	804,200	...	...		5,982,200
Interest on Debt	2,244,100	462,300	...	549,200	230,700	3,486,300
Annuities in purchase of Railways	...	...	...	1,688 700	709,300	2,398,000
Interest on Capital deposited by Companies	400	...	...	655,600	275,400	931,400
39.—Guaranteed Companies:						
Surplus Profits, Land and Supervision	527,500	...	...	...	...	527,500
Interest	8,500	...	...	2,722,000	1,143,200	3,873,700
40.—Subsidized Companies: Land, &c.	17,500	14,700	...	...	...	32,200
41.—Miscellaneous Railway Expenditure	60,000	8,300	...	...	...	68,300
Total	8,036,000	1,289,500	...	5,615,500	2,358,600	17,299,600
J.—Irrigation:						
42.—Major-Works:						
Working Expenses	310,400	360,400	...	...	...	670,800
Interest on Debt	536,300	510,400	...	...	...	1,046,700
43.—Minor Works and Navigation	282,700	566,700	800	10,300	4,300	864,800
Total	1,129,400	1,437,500	800	10.300	4,300	2,582,300
K.—Buildings and Roads:						
44.—Military Works	1,155,300	...	...	1,400	600	1,157,300
45.—Civil Works	803,000	1,944,800	1,543,200	101,800	42,800	4,435,600
Total	1,958,300	1,944,800	1,543,200	103,200	43,400	5,592,900
L.—Army Services:						
46.—Army:						
Effective	13,752,300	...	...	1,741.800	731,600	16,225,700
Non-Effective	877,700	...	...	2,018,000	847,600	3,743,300
Total	14,630,000	...	...	3,759,800	1,579,200	19,569,000
LL.—Special Defence Works:						
47.—Special Defence Works	500,000	...	...	437,700	183,800	1,121,500
Total Expenditure, Imperial and Provincial	37,442,300	18,803,900	3,347,800	15,209,900	6,388,200	81,192,100
Transfers between Provincial and Local	...	+333,300	—333,300	...	...	...
M.—*Add*—Portion of Allotments to Provincial Governments not spent by them in the year	...	+26,400	+45,200	...	...	—483,600
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	—493,400	—61,800			
Total Expenditure charged against Revenue	37,442,300	18,670,200	2,997,900	15,209,900	6,388,200	80,708,500

	Budget Estimate, 1888-89.			
	India.	England.	Exchange.	Total.
	Rx.	£.	*Rx.*	*Rx.*
N.—Expenditure not charged to Revenue—				
Capital Expenditure on Railways and Irrigation Works—				
48.—State Railways	2,062,800	973,000	408,700	3,444,500
49.—Irrigation Works	600,000	...	...	600,000
Total	2,662,800	973,000	408,700	4,044,500
50.—Capital charge involved in Redemption of Liabilities, &c.	...	...	...	...

* See foot-note to Abstract A., p. 736.

of Expenditure—continued.

in respect of transactions in *India*, including those of "Exchange."]

Revised Estimate, 1888-89.						Accounts, 1888-89.					
India.			England.	Exchange. *	Total.	India.			England.	Exchange. *	Total.
Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
Rx.	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
11,204,300	13,981,700	1,844,700	5,251,000	2,441,700	34,723,400	11,092,747	13,962,626	1,836,724	5,241,871	2,438,953	34,572,921
...	18,000	...	...	...	**18,000**	...	22,401	...	...	...	**22,401**
5,214,800	828,600	...	...	...	6,043,400	5,241,911	817,345	...	...	...	6,059,256
2,211,300	457,500	...	631,900	293,800	3,594,500	2,216,121	456,962	...	631,812	293,971	3,598,866
...	...	...	1,688,600	785,200	2,473,800	...	...	...	1,688,558	785,657	2,474,215
19,400	...	...	634,300	294,900	948,000	19,703	...	...	634,482	295,214	949,399
569,100	...	...	...	...	569,100	614,540	...	...	...	...	614,540
7,200	...	...	2,697,800	1,254,500	3,959,500	6,671	...	...	2,697,388	1,255,048	3,959,107
14,500	14,500	...	...	...	29,000	13,632	14,439	...	...	...	28,071
56,000	19,000	...	...	...	75,000	54,398	16,236	...	...	...	70,634
8,092,300	1,319,600	...	5,652,600	2,628,400	**17,652,900**	8,166,976	1,304,982	...	5,652,240	2,629,890	**17,754,088**
356,300	363,100	...	...	...	719,400	358,547	363,129	...	...	...	721,676
532,900	508,500	...	...	...	1,041,400	532,517	508,200	...	...	...	1,040,717
305,900	562,400	1,100	400	200	870,000	307,465	551,589	966	376	175	860,571
1,195,100	1,434,000	1,100	400	200	**2,630,800**	1,198,529	1,422,918	966	376	175	**2,622,964**
1,100,500	...	...	10,000	4,700	1,115,200	1,092,979	...	...	10,392	4,835	1,108,206
768,900	1,822,700	1,475,500	100,300	46,600	4,214,000	745,071	1,814,931	1,497,621	98,891	46,012	4,202,526
1,869,400	1,822,700	1,475,500	110,300	51,300	**5,329,200**	1,838,050	1,814,931	1,497,621	109,283	50,847	**5,310,732**
13,958,900	...	...	1,786,700	830,800	16,576,400	13,032,872	...	...	1,756,958	817,482	16,507,312
881,100	...	...	1,989,100	924,900	3,795,100	879,719	...	...	1,989,247	925,563	3,794,529
14,840,000	...	...	3,775,800	1,755,700	**20,371,500**	14,812,591	...	...	3,746,205	1,743,045	**20,301,841**
450,000	...	...	251,400	116,900	**818,300**	447,823	...	...	233,246	108,526	**789,595**
62,651,100	18,576,000	3,321,300	15,041,500	6,994,200	81,584,100	37,556,716	18,527,858	3,335,311	14,983,221	6,971,436	81,374,542
...	+301,700	−301,700	...	...	...	...	+303,041	−303,041	...	...	...
...	+240,300	+97,600	...	...	+203,100	...	+270,831	+85,974	...	...	+285,118
...	−87,300	−47,500					−65,792	−5,895			
62,651,100	19,030,700	3,069,700	15,041,500	6,994,200	**81,787,200**	37,556,716	19,035,938	3,112,349	14,983,221	6,971,436	**81,659,660**

Revised Estimate, 1888-89.				Accounts, 1888-89.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
210,400	788,000	366,400	1,364,800	46,876	772,021	359,214	1,178,111
486,800	4,200	2,000	493,000	453,506	4,357	2,027	459,890
697,200	792,200	368,400	**1,857,800**	500,382	776,378	361,241	**1,638,001**
...	10,336,000	...	**10,336,000**	...	10,336,049	...	**10,336,049**

Abstract C.—*Details of Receipts and Disbursements*

[Rx. 1 is recorded for every 10 Rupees in respect
. The figures in thick type are those

	Budget Estimate, 1888-89.			Revised Estimate, 1888-89.			Accounts, 1888-89.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Revenue (from Abstract A)	79,753,200	181,200	79,934,400	81,106,100	327,200	81,433,300	81,212,210	330,631	81,542,841
Exchange added to Revenue	76,100	...	76,100	152,200	...	152,200	153,837	...	153,837
Total .	79,829,300	181,200	80,010,500	81,258,300	327,200	81,585,500	81,366,047	330,631	81,696,678
O.—Permanent Debt incurred—									
Sterling Debt—									
3½ p. c. Indian Stock	...	...		...	4,030,700		...	4,030,678	
3 p. c. Stock . .	...	...		...	6,921,000		...	6,921,049	
Debenture and Debenture Stock .	...	...		...	3,415,000		...	3,415,000	
Rupee Debt—									
4 p. c. Rupee Loan .	3,000,000	...		4,630,300	...		3,000,000	...	
Stock Notes . .	1,500	...		2,300	...		2,073	...	
Total .	3,001,500	...	3,001,500	4,632,600	14,366,700	18,999,300	3,002,073	14,366,727	17,368,800
Net .			**2,998,500**			**13,413,500**			**13,487,881**
P.—Unfunded Debt—									
Special Loan . . .	...	...		17,500	...		...	...	
Treasury Notes . .				...	...		933	...	
Deposits of Service Funds	128,800	...		126,700	...		128,454	...	
Savings Bank Deposits .	4,974,900	...		5,387,200	...		5,343,103	...	
Total .	5,103,700	...	5,103,700	5,531,400	...	5,531,400	5,472,490	...	5,472,490
Net .			**845,300**			**1,043,700**			**990,374**
Q.—Deposits and Advances—									
Balances of Provincial Allotments . . .	71,600	...		337,900	...		356,805	...	
Excluded Local Funds .	611,100	...		612,400	...		700,998	...	
Political and Railway Funds	226,400	...		3,600	...		254,877	...	
Departmental and Judicial Deposits . . .	13,539,100	...		13,507,400	...		13,861,523	...	
Advances . . .	6,934,100	49,800		9,248,600	5,800		9,679,831	5,137	
Suspense Accounts . .	27,500	...		58,800	...		165,053	...	
Exchange on Remittance Accounts (net) . .	564,600	...		...	...		...	..	
Miscellaneous . . .	33,400	...		49,700	500		379,513	...	
Total .	22,007,800	49,800	22,057,600	23,818,400	6,300	23,824,700	25,398,600	5,137	25,403,737
Net .			0			0			
Carried over .	109,942,300	231,000		115,240,700	14,700,200		115,239,210	14,702,495	

other than Revenue and Expenditure.

of transactions *in India*, including those of "Exchange,"]
which appear in the General Account.

	Budget Estimate, 1888-89.			Revised Estimate, 1888-89.			Accounts, 1888-89.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Expenditure, Imperial and Provincial (from Abstract B)	59,594,000	15,209,900	74,803,900	59,548,400	15,041,500	74,589,900	59,419,885	14,983,221	74,403,106
Exchange, charged as Expenditure	6,388,200	...	6,388,200	6,994,200	...	6,994,200	6,971,436	...	6,971,436
Add—Provincial Surpluses, transferred to "Deposits"	71,600	...	71,600	337,900	...	337,900	356,805	...	356,805
Deduct—Provincial Deficits, charged against "Deposits"	—555,200	...	—555,200	—134,800	...	—134,800	—71,687	...	—71,687
Total	65,498,600	15,209,900	80,708,500	66,745,700	15,041,500	81,787,200	66,676,439	14,983,221	81,659,660
Expenditure not charged to Revenue—									
Capital Expenditure on Public Works not charged against Revenue	2,662,800	973,000		697,200	792,200		500,382	776,378	
Capital charges involved in Redemption of Liabilities, &c.	...	...		...	10,336,000		...	10,336,049	
Add—Exchange on Expenditure not charged to Revenue	408,700	...		368,400	...		361,241	...	
Total	3,071,500	973,000	4,044,500	1,065,600	11,128,200	12,193,800	861,623	11,112,427	11,974,050
O.—Permanent Debt discharged—									
Sterling Debt—									
India 5 p. c. Stock	...	...		...	...		...	18	
„ 4 p. c. Stock	...	...		...	3,730,700		...	3,667,608	
Rupee Debt—									
5½ p. c. Loan	...	...		...	...		300	...	
5 p. c. Loan	...	...		...	...		150	...	
4½ p. c. Loan	...	...		1,490,000	...		210,915	...	
4 p. c. Loans	...	...		...	...		210	...	
Loans under discharge	1,000	...		216,100	...		...	...	
Povincial Debentures	2,000	...		1,400	...		...	...	
Stock Notes	...	...		147,600	...		1,718	...	
Total	3,000	...	3,000	1,855,100	3,730,700	5,585,800	213,293	3,667,626	3,880,919
Net			0			0			0
P.—Unfunded Debt—									
Special Loans	200	...		200	...		221	...	
Treasury Notes	...	...		...	...		82	...	
Deposits of Service Funds	76,300	...		81,600	...		81,295	...	
Savings Bank Deposits	4,181,900	...		4,405,900	...		4,400,518	...	
Total	4,258,400	...	4,258,400	4,487,700	...	4,487,700	4,482,116	...	4,482,116
Net			0			0			
Q.—Deposits and Advances—									
Balances of Provincial Allotments	555,200	...		134,800	...		71,687	...	
Excluded Local Funds	612,700	...		607,800	...		678,468	...	
Political and Railway Funds	264,000	...		100,700	...		348,131	...	
Departmental and Judicial Deposits	13,516,700	...		13,508,800	...		13,694,114	...	
Advances	7,042,100	45,300		9,286,800	5,500		9,483,433	5,346	
Suspense Accounts	28,400	...		17,200	...		85,539	...	
Exchange on Remittance Accounts (net)	...	...		499,000	...		512,798	...	
Miscellaneous	334,100	...		403,500	...		878,574	61	
Total	22,353,200	45,300	22,398,500	24,558,600	5,500	24,564,100	25,752,744	5,407	25,758,151
Net			340,900			739,400			354,414
Carried over	95,184,700	16,228,200		98,712,700	29,905,900		97,986,215	29,768,681	

Abstract C.—*Details of Receipts and Disbursements*

	Budget Estimate, 1888-89.			Revised Estimate, 1888-89.			Accounts, 1888-89.		
	India.	England	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Brought forward	109,942,300	231,000		115,240,700	14,700,200		115,239,210	14,702,495	
R.—Loans to Municipalities, Native States, &c.	183,200	...	183,200	183,700	...	183,700	296,429	...	296,429
Net			0			0		...	0
S.—Capital Receipts from Railway Companies—									
On Account of Subscribed Capital	...	5,667,800		..	2,536,300		...	1,705,701	
Repayments	1,383,400	...		1,377,800	8,800		1,412,915	13,890	
Total	1,383,400	5,667,800	7,051,200	1,377,800	2,545,100	3,922,900	1,412,915	1,719,591	3,132,506
Net			0			0		...	0
T.—Remittances—									
Inland Money Orders	12,794,100	...		12,635,000	...		12,781,372		
Other Departmental Accounts	221,100	...		500,100	...		494,507	...	
Net Receipts by Civil Treasuries from—									
Post Office	946,300	...		1,138,000	...		1,056,976	...	
Guaranteed Railways	3,247,400	...		3,724,200	...		3,654,840	...	
Net Receipts from Civil Treasuries by—									
Telegraph	39,900	...		32,900	...		233	...	
Marine	288,500	...		276,600	...		242,490	...	
Military	13,373,600	...		13,477,800	...		13,367,798	...	
Public Works	5,290,900	...		3,421,900	...		2,787,517	...	
Remittance Account between England and India	1,128,900	120,500		1,303,000	151,300		1,228,277	155,363	
Total	37,330,700	120,500	37,451,200	36,503,500	151,300	36,654,800	35,613 990	155,363	35,769,353
Net			0			314,500		...	0
U.—Secy. of State's Bills drawn	...	14,000,000	14,000,000	...	14,310,100	14,310,100	...	14,262,859	14,262,859
Total Receipts	148,839,600	20,019,300		153,305,700	31,706,700		152,562,544	30,840,308	
V.—Opening Balance	13,733,085	5,614,329		13,883,701	5,900,697		13,883,701	5,900,697	
Grand Total	162,572,685	25,633,629		167,189,401	37,607,397		166,446,245	36,741,005	

other than Revenue and Expenditure—continued.

	Budget Estimate, 1888-89.			Revised Estimate, 1888-89.			Accounts, 1888-89.		
	India	England	Total.	India.	England.	Total.	India.	England	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx*	£	*Rx.*
Brought forward .	95, 81 700	6,228,20		98,712,700	29,905,900		97,986,2 5	29,768,04	
R.—Loans to Municipalities, Native States, &c.	670,000		670,000	694,600	...	694 600	863,407	...	863,407
Net .			486,800			510,000			566,578
S.—Payments to Railway Companies on Capital Account—									
For discharge of Debenture . . .	.	3,014,00			200		..	20	
For Expenditure . .	4,279 300	2,901,30		4,723,600	2,549,800		4,7 9,964	2,443,881	
Total .	4,279,300	5,915,30	10,194,600	4,723,600	2,550,000	7,273,600	4,719,964	2,444,081	7,164,045
Net .			3,143,400			3,350,700			4,031,539
T.—Remittances—									
Inland Money Orders	12,794,100			12,635,000			12,758,144	...	
Other Local Remittances (net) . . .	...	..		..	..		40,8 6	..	
Other Departmental Accounts . .	219,900	...		500 400			408,680	...	
Net Payments into Civil Treasuries by—									
Post Office .	046,300	...							
Guaranteed Railways	3,247,400			1,138,000			1,040 606		
				3,724,200	...		3 654 820	.	
Net Issues from Civil Treasuries t —									
Telegraph . . .	30,000	.		3?,0 0			659	..	
Marine . . .	288,500	..		270,600			237,343	.	
Military . . .	13,3??,600			13,477 800			13 362 487	..	
Public Works . .	5,290,000	...		3,098,900	..		2,798,85?	.	
Remittance Account between England and India	108,200	1,211,700		160,800	1,301,700		139,001	1,268 310	
Total .	36,308,800	1,211,700	37 520,500	35,038,600	1,30 ,700	36,310,300	34,540 498	1,268,310	35,808 808
Net .			69,300			0			39,455
U.—Secretary of State's Bills paid . .	14,548,500		14 518,500	15,119,900	..	15 110,000	15,030,972		15,030 972
Total Disbursements	150,991,300	3,355,200		154,289,400	33 757,600		153,?4 ,056	33,48 072	
V.—Closing Balance .	11,581,385	2 278,429		12,900,001	3,849,797		13,305,189	3,359,933	
Grand Total .	162,572,685	25,633,629		167,189,401	37,6 7,397		166,446,245	36,74 ,05	

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Abstract D.—*Account of Provincial and Local Savings charged to Revenue and held at the disposal of Provincial Governments under their Provincial Contracts.*

A.—Provincial Balances.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Budget Estimate, 1888-89.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Balance at end of 1887-88 (by Revised Estimates, 1887-88)	...	180,259	116,443	50,407	359,892	298,306	170,369	492,205	443,778	2,111,659
Added in 1888-89	...	.	19,600	6,800	...		..	...		26,400
Spent in 1888-89	...	80,700	...	..	102,600	103,300	44,300	36,900	125,600	493,400
Balance at end of 1888-89	...	99,559	136,043	57,207	257,292	195,006	126,069	455,305	318,178	1,644,659
Revised Estimate, 1888-89.										
Balance at end of 1887-88 (by Accounts)	...	209,207	148,771	76,158	330,899	380,716	186,015	539,076	524,404	2,395,246
Added in 1888-89	...	5,300	22,500	36,000	.	40,200	28,000	108,300	...	240,300
Spent in 1888-89	...	...	..		84,400	...	...	...	2,900	87,300
Balance at end of 1888-89	...	214,507	171,271	112,158	246,499	420,916	214,015	647,376	521,504	2,548,246
Accounts, 1888-89.										
Balance at end of 1887-88	...	(a) 209,206	148,771	(a) 76,159	330,899	380,716	186,015	539,076	524,404	2,395 246
Added in 1888-89	...	22,583	11,560	26,343		45,949	32,142	113,932	18,322	270,831
Spent in 1888-89	...	.	...	...	65,792	..	...	...	...	65,792
Balance at end of 1888-89	...	231,789	160,331	102,502	265,107	426,665	218,157	653,008	542,726	2,600,285

B.—Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Budget Estimate, 1888-89.										
Balance at end of 1887-88 (by Revised Estimates, 1887 88)	14,854	63,871	39,348	2,722	223,348	23,082	173,547	560,526	233,500	1,334,798
Added in 1888-89	3,100		...	...	29,600	12,500	...	...	...	45,200
Spent in 1888-89	...	8,600	18,600	2,000	...	...	17,000	4,600	11,000	61,800
Balance at end of 1888-89	17,954	55,271	20,748	722	252,948	35,582	156,547	555,926	222,500	1,318,198
Revised Estimate, 1888-89										
Balance at end of 1887-88 (by Accounts)	12,544	62,749	51,416	2,465	222,135	16,177	190,602	578,386	257,629	1,394,103
Added in 1888-89	...		...		59,100	1,100	..	.	37,400	97,600
Spent in 1888-89	400	2,600	22,900	1,000	...	...	7,700	12,900	.	47,500
Balance at end of 1888-89	12,144	60,149	28,516	1,465	281,235	17,277	182,902	565,486	295,029	1,444,203
Accounts, 1888-89.										
Balance at end of 1887-88	12,544	62,749	(a) 51,417	2,465	222,135	16,177	190,602	578,386	(a) 257,630	1,394,105
Added in 1888-89	...	16,093	...	...	8,392	1,200	...	16,788	43,501	85,974
Spent in 1888-89	622	...	3,282	26	...	...	1,965	...	...	5,895
Balance at end of 1888-89	11,922	78,842	48,135	2,439	230,527	17,377	188,637	595,174	301,131	1,474,184

(a) The differences from last year's closing balances are owing to conversion of Rs. into Rx.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

RETURNS OF ACCIDENTS ON INDIAN RAILWAYS FOR THE SECOND QUARTER OF 1889.

No. 0210 R. T., dated Calcutta, the 10th February 1890.

RESOLUTION—By the Government of India, Public Works Department.

Read again—

Public Works Department Resolution No. 39R.T., dated 13th January 1885.
" " " " " 1155R.T., " 15th December 1885.
" " " " " 1213R.T., " 24th November 1886.
" " " " " 1531R.T., " 30th December 1887.
" " " " " 0191R.T., " 24th January 1889.
" " " " " 496R.T., " 17th September 1889.

Read also—

Docket from the Director General of Railways No. 10 (Statistical), dated the 25th January 1890, forwarding the Abstract Returns of Accidents to Trains, &c., on the open lines of Railway in India for the quarter ended 30th June 1889.

OBSERVATIONS.—As compared with the average of the five* corresponding previous quarters, the number of accidents to trains, rolling-stock, permanent-way, &c., shows an increase of 99, or 9·84 per cent., with an increase of 2,384·75 miles, or 18·68 per cent. in the mean mileage open, and of 1,105·661 miles, or 8·50 per cent. in the train-mileage. The following are the Railways on which the more important fluctuations occurred :—

Railway.	Number of accidents.	Accidents.				Train-mileage.	
		Increase.	Decrease.	Percentage of increase.	Percentage of decrease.	Percentage of increase.	Percentage of decrease.
Rajputana-Malwa	185	32	...	20·92	...	24·96	...
Bengal-Nágpur	39	16	...	69·57	...	...	10·22
Southern Mahratta	112	63	...	128·57	...	53·48	...
Indian Midland	55	(a)49	...	816·67	...	462·60	...
North Western	107	...	59	...	35·54	19·84	...
Oudh and Rohilkhand	37	...	11	...	22·92	13·82	...
Eastern Bengal	118	11	...	10·28	...	23·26	...
Jorhát	6	...	(b)19	...	76·00	12·96	...
Great Indian Peninsula	63	...	15	...	19·23	...	14·08
Dibru-Sadiya	33	(c)14	...	73·68	...	22·53	...
His Highness the Nizam's	34	22	...	183·33	...	56·18	...

2. The increase in the number of accidents on the Rajputana-Malwa Railway is chiefly due to the number of "Failures of axles," having been 34 against 6.

3. The increases on the Bengal-Nágpur Railway and His Highness the Nizam's Railway, and the decrease on the Oudh and Rohilkhand Railway, have mainly occurred under "Trains running over cattle on the line," the number returned being on the first-mentioned line 24 against 9, on the second 24 against 5, and on the third 28 against 37.

4. On the Southern Mahratta Railway the number of accidents has increased by 128·57 per cent., with an increase of 108·84 per cent. in the mean mileage worked, and 53·48 per cent. in the train-mileage. Of the increase of 63 accidents, 49 are under "Trains running over cattle on the line."

* Except where statistics for five quarters are not available for any line.
(a) As compared with the corresponding quarter of the previous year.
(b) As compared with the average of 4 corresponding previous periods.
(c) As compared with the average of 3 corresponding previous periods.

5. With an increase from 136·25 to 611 miles, or 348·44 per cent. in the mean length worked, and from 52,213 to 293,748 miles, or 462·60 per cent. in the train-mileage, the number of accidents on the Indian Midland Railway has risen from 6 to 55, or 816 67 per cent. The principal increases are 6 under "Goods trains, or parts of goods trains, engines, &c., leaving the rails," 26 under "Trains running over cattle on the line" and 8 under "Other accidents."

6. Of the decrease of 59 accidents on the North Western Railway, 22 appear under "Trains running over cattle on the line," 8 under "Failure of couplings," 1 under "Fire in trains" and 6 under "Other accidents." The number of cases of floodin of portions of permanent-way has increased from 1 to 8.

7. The principal variations on the Eastern Bengal Railway are increases of 6 accidents under "Goods trains, or parts of goods trains, engines, &c., leaving the rails,' and 5 under "Broken rails," and a decrease of 5 under "Failure of machinery, springs, &c., of engines."

8. The decrease on the Jorhát Railway is principally due to the absence of any accident from "Failure of machinery, springs, &c., of engines" and "Failure of wheels," whereas the average of the four corresponding previous quarters was 7 under the former and 9 under the latter head.

9. On the Great Indian Peninsula Railway there is a decrease of 9 accidents under "Trains running over cattle on the line" and 14 under "Fire in trains."

10. With the exception of an increase of 7 accidents under "Failure of couplings" on the Dibru-Sadiya Railway, no other heads show any noticeable fluctuation.

11. The casualties resulting from accidents to trains, &c., were, among passengers and others, 11 killed and 89 injured, against 1 killed and 11 injured, and among servants, 2 killed and 9 injured, against 3 killed and 13 injured.

12. Of the casualties to passengers, 7 were killed and 80 injured by an accident to an Up mixed train on the Northern Section of the Eastern Bengal State Railway on the 15th April 1889 This train, while crossing a bridge at mile 33, telegraph post 22, just after leaving Madhnagar Station, was blown over by a tornado, 10 passenger vehicles and 19 goods vehicles being thrown down into the bed of the river, or down the abutment. A detailed report of this accident is appended.

13. On the Great Indian Peninsula Railway a serious collision took place between an Up goods train and an engine which was shunting at Lonávla. A man who was travelling in a covered goods wagon in charge of sheep was killed, three other men, who were also in charge of the sheep, were more or less injured. An extract from the report on this accident is also appended.

14. The following table exhibits the number of accidents under the different classes, due to accidents to trains, rolling-stock, permanent-way, &c., and the number of persons killed and injured thereby, *vide* Tables Nos 3 and 4:—

Serial No.	Causes of Accidents.	Average of corresponding quarters of five previous years*	SECOND QUARTER, 1889.					TOTAL ALL CLASSES.	
			Number.	Number of passengers and others.		Number of servants.			
				Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1	Collisions between passenger trains or parts of passenger trains	1	1	...	...	...	...	...	...
2	Collisions between passenger trains and goods, or mineral trains, engines and vehicles standing foul of the line . . .	14	13	...	2	...	3	...	5
3	Collisions between goods trains or parts of goods trains	22	23	2	4	...	1	2	5
	Carried over .	37	37	2	6	...	4	2	10

* Except where statistics for five quarters are not available for any line.

Serial No.	Causes of Accidents.	Average of corresponding quarters of five previous years*	SECOND QUARTER, 1889. Number.	Number of passengers and others. Killed.	Number of passengers and others. Injured.	Number of servants. Killed.	Number of servants. Injured.	TOTAL ALL CLASSES. Killed.	TOTAL ALL CLASSES. Injured.
	Brought forward	37	37	2	6	...	4	2	10
4	Collisions between light engines	2	4	...	...	...	...	...	...
5	Passenger trains or parts of passenger trains leaving the rails	23	16	7	80	...	1	7	81
6	Goods trains or parts of goods trains, engines, &c., leaving the rails	80	96	...	...	...	...	...	...
7	Trains or engines travelling in the wrong direction through points	13	15	...	...	...	...	...	...
8	Trains running into stations or sidings at too high a speed	3	3	...	...	...	...	...	...
9	Trains running over cattle on the line	484	561	...	...	...	...	...	...
10	" " over obstructions on the line	26	32	1	2	1	1	2	3
11	" " through gates at level crossings	15	11	...	...	...	...	...	...
12	The bursting of boilers of engines	...	...	...	...	...	...	...	...
12(a)	" " of tubes, &c., of engines	17	24	...	...	...	...	...	...
13	The failure of machinery, springs, &c., of engines	55	60	...	...	...	...	...	...
14	The failure of tyres	2	2	...	...	...	...	...	...
15	" wheels	9	...	...	...	...	...	...	...
16	" axles	12	39	...	...	...	1	...	1
17	" brake apparatus	...	...	...	...	...	...	...	...
18	" couplings	35	35	...	...		...	..	...
19	" tunnels, bridges, viaducts, culverts, &c.	...	1	...	...	..	...	...	...
20	Broken rails	4	11	..	...	...	...	...	...
21	The flooding of portions of permanent-way	9	18	...	...	...	...	...	...
22	Slips in cuttings or embankments	6	1	...	...	...	...	...	...
23	Fire in trains	90	46	...	...	...	...	...	...
24	Fire at stations, or involving injury to bridges or viaducts	14	15	...	...	1		1	...
25	Other accidents	70	78	1	1	...	2	1	3
	1889	...	1,105	11	89	2	9	13	98
	Total—Average of corresponding quarters of five previous years*	..	1,006	1	11	3	13	4	24

15. The principal variations occurred under "Goods trains, or parts of goods trains, engines, &c., leaving the rails," 96 against 80; "Trains running over cattle on the line," 561 against 484; "Failure of axles," 39 against 12; "Flooding of portions of permanent-way," 18 against 9; and "Fire in trains," 46 against 90.

16. The largest increase under "Goods trains, or parts of goods trains, engines, &c, leaving the rails," appears on the Indian Midland and Eastern Bengal Railways, *viz.*, 6 on each.

17. The cattle accidents were very numerous on the Rajputana-Malwa, Southern Mahratta, and Eastern Bengal Railways, being 94, 83 and 70, respectively. Next to these stand the East Indian and South Indian Railways, which have returned 32 accidents each. On the Rajputana-Malwa and Southern Mahratta Railways most of the accidents are reported to have occurred on the unfenced portions of the line.

18. Of the 39 cases of "Failure of axles," 34 are recorded on the Rajputana-Malwa Railway alone.

19. Of the 18 cases of flooding of portions of permanent-way, 8 were on the North Western Railway and 4 on the Great Indian Peninsula Railway.

20. The decrease of 44 accidents under "Fire in trains" is mainly due to the number of cases having fallen from 33 to 18 on the North Western Railway, from 15 to 6 on the Madras Railway, and from 20 to 6 on the Great Indian Peninsula Railway.

* Except where statistics for five quarters are not available for any line.

21. On the North Western Railway, there were 10 cases of "The bursting of tubes, &c., of engines" out of a total of 24, and 17 cases of "Failure of machinery, springs, &c., of engines" out of a total of 69; and on the Dibru-Sadiya Railway, 13 cases of "Failure of couplings" out of a total of 35.

22. The casualties to passengers from causes other than accidents to trains, &c., *vide* Table No. 2, were—

Causes of accidents.	Second quarter, 1889.		Average of corresponding quarters of five previous years.*	
	Killed.	Injured.	Killed.	Injured.
1. From falling between carriages and platforms	...	3	2	1
2. Falling on to the platform, ballast, &c., when getting into or out of trains	1	5	1	2
3. Whilst crossing the line at stations	2	...	...	..
4. By closing of carriage doors	...	1	...	1
5. Falling out of carriages during the travelling of trains	5	30	3	18
6. Other accidents	1	7	1	6
Total	9	46	7	28

23. The accidents to servants in the employ of Railways, or of contractors, whilst performing duties connected directly with the transit of passengers and goods, from causes other than accidents to trains, &c., were as follows, *vide* Table No. 2:—

Causes of accidents.	Second quarter, 1889.		Average of corresponding quarters of five previous years *	
	Killed.	Injured.	Killed.	Injured.
1. During shunting operations	4	14	5	12
2 Falling off engines, vans, wagons, &c.	3	13	3	14
3. Coming in contact with over-bridges, &c., during the travelling of trains	1	...	...	1
4. Coming in contact, while shunting, with vehicles, &c., standing in adjoining lines	...	..		...
5. Getting on or off trains, engines, &c.	5	14	3	13
6. Whilst loading, unloading or sheeting	...	15	3	16
7. Whilst breaking, spragging, or choking wheels	...	1	...	2
8. Whilst working at cranes or capstans	...	3	...	2
9. Whilst working on the permanent-way or in sidings	2	11	1	5
10. Whilst walking along the line on the way home, or to work	4	6	1	1
11. Whilst walking, crossing, or standing on the line	9	5	10	7
12. Whilst passing between vehicles	1	4	1	2
13. Whilst attending to the machinery of engines, cleaning them, &c.	1	2	...	4
14. Whilst attending to gates at level-crossings	2	1	2	1
15 Falling, or being caught between vehicles and platforms	2	2	1	2
16. Falling off ladders, scaffolds, platforms, &c.	...	5	...	4
17. By falling of lamps, wagon doors, timber, weights, &c.	.	6	...	5
18. Whilst coupling or uncoupling wagons	2	8	2	8
19. Miscellaneous	6	53	5	33
Total	42	163	37	132

24. Of other persons killed and injured by running trains, &c., 5 were killed and 2 injured whilst passing over the line at level-crossings; 50 were killed and 19 injured whilst trespassing on the line; 27 committed suicide, and 3 were injured in attempting to commit suicide; and 6 were killed and 5 injured from miscellaneous causes.

* Except where statistics for five quarters are not available for any line.

25. The following table exhibits the total number of persons killed and injured from all causes over the whole Indian Railway system, as compared with the average of the corresponding quarters of five previous years, *vide* Table No. 1 :—

Causes of accidents.	Second quarter, 1889.		Average of corresponding quarters of five previous years.*	
	Killed.	Injured.	Killed.	Injured.
Passengers.				
From causes beyond their own control . .	9	90	1	10
From misconduct or want of caution . . .	9	44	7	26
Servants.				
From causes beyond their own control . .	6	22	5	22
From misconduct or want of caution . . .	38	150	36	124
Others.				
Whilst passing at level-crossings . . .	5	2	1	2
Trespassers, including suicides	77	22	53	12
Other persons	6	5	3	5
TOTAL	150	335	106	201
Total open mileage .	15,151¼		12,766½	
Total train-mileage .	14,115,595		13,009,934	

* Except where statistics for five quarters are not available for any line.

26. In addition to the above, 16 persons are reported to have been killed and 45 injured in yards, workshops, &c., and 184 persons to have died in carriages and at stations from causes unconnected with the working of trains.

27. A tabulated statement has been added to the returns, comparing the accidents on Indian Railways with those on English Railways for the year 1888. The number of accidents per 1,000,000 train-miles on the Indian Railways was 64·90 against 5·64 on the English Railways, and the number of passengers killed and injured per million of passengers 0·03 and 0·27 against 0·01 and 0·80, respectively.

RESOLUTION.—The decrease in the number of "Fires in Trains" is satisfactory, the number having fallen from a quarterly average of 90 to 46 during the quarter under review. This was chiefly due to decreases in this class of accident on the North Western Railway, the Madras Railway, and the Great Indian Peninsula Railway.

2. On the Rajputana-Malwa Railway the large number of "Failures of Axles" is again noticed, being 34 out of a total, on all Indian Railways, of 39 "Failures of Axles" during the quarter.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, and Assam.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.

ORDER.—Ordered, that this Resolution be communicated, for information, to the Local Governments, Administrations, and Officers noted in the margin.

Ordered also, that copies be forwarded for the information of Her Majesty's Government.

Ordered further, that this Resolution, with the Abstract Returns, be published in the Supplement to the *Gazette of India*.

M. C. BRACKENBURY, *Major, R.E.*,
Under Secretary.

Document accompanying.
Abstract Returns of Accidents for the second quarter of 1889.

[Enclosure to P. W. D. No. 6210 R.T. of 1890.]

TABLE No. 1.

GENERAL TOTAL.

NUMBER of PERSONS reported during the Second Quarter of 1889 as KILLED or INJURED on the several RAILWAYS open for Traffic in INDIA, distinguishing between PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS; and distinguishing also in the case of the two former classes between ACCIDENTS happening from Causes beyond their own Control, and ACCIDENTS happening otherwise.

Mean mileage open	RAILWAYS.		Passengers. From causes beyond their own control. Killed.	Passengers. From causes beyond their own control. Injured.	Passengers. From their own misconduct or want of caution. Killed	Passengers. From their own misconduct or want of caution. Injured	Passengers. Total. Killed.	Passengers. Total. Injured	Railway Servants, or Servants of Contractors. From causes beyond their own control. Killed.	Railway Servants. From causes beyond their own control. Injured	Railway Servants. From their own misconduct or want of caution. Killed	Railway Servants. From their own misconduct or want of caution. Injured.	Railway Servants. Total. Killed	Railway Servants. Total. Injured	Other Persons. Whilst passing over Railways at Level-Crossings. Killed	Other Persons. Whilst passing over Railways at Level-Crossings. Injured	Other Persons. Trespassers and Suicides. Killed.	Other Persons. Trespassers and Suicides. Injured	Other Persons. Miscellaneous, not included in preceding columns. Killed	Other Persons. Miscellaneous. Injured.	Other Persons. Total. Killed	Other Persons. Total. Injured	Total all Classes. Killed.	Total all Classes. Injured.
	STATE IMPERIAL.																							
(a)1,691¼	East Indian	Average for 5 corresponding previous quarters	...	3	3	7	3	10	2	7	7	26	9	3	1	1	17		1		19	3	3	46
(b)1,605	East Indian	1889	...	...	.	5	..	5	3	16	2	35	5	51	1	1	28	6	1	3	30	10	35	66
(c) 1,628¼	Rajputana-Malwa ..	Average for 5 corresponding previous quarters	...	...	1	4	1	4	...	2	2	12	2	14	..	...	4	2	...	...	4	2	7	20
1,69 ¾	Rajputana-Malwa ..	1889	...	...	1	2	1	2	...	3	...	8	..	11	..	...	3	4	...	...	3	4	4	17
(d) 186	Bengal-Nágpur	Average for 5 corresponding previous quarters	...	1	...	...	..	1	...	...	...	1	...	1	.	...	...	...	...	...	..	...	...	2
293	Bengal-Nágpur	1889	..	1	...	...	...	1	...	...	..	1	...	1	...	...	1	...	...	...	1	...	1	2
(e) 410¼	Southern Mahratta ...	Average for 4 corresponding previous quarters.	...	...	...	...	...	.	..	...	1	4	1	4	...	...	1	...	...	...	1	...	2	4
856¾	Southern Mahratta ...	1889	...	...	...	...	...	..	...	..	1	4	1	4	...	...	1	..	..	...	1	...	2	4
129	Ditto, Mysore Section ...	Average for 5 corresponding previous quarters	...	...	...	...	...	...	...	.	...	..	...	...	...	...	..	...	...	...	...	...	...	...
218¾	Ditto, Mysore Section ...	1889	...	...	...	...	...	..	..	..	...	...	...	...	...	...	...	...	..	...	...	..	...	...
(f)136¼	Indian Midland	Corresponding previous quarter.	...	...	...	...	...	...	...		...	.	...	...	...	...	1	...	...	1	1	1	1	1
611	Indian Midland	1889	...	...	...	5	...	5	...	1	3	4	3	5	...	...	1	...	...	1	1	1	4	11
(g) 1,931¼	North Western	Average for 5 corresponding previous quarters.	...	2	1	5	1	7	3	5	5	12	8	17	...	1	8	2	...	1	8	4	17	28
2,386	North Western	1889	...	...	4	10	4	10	...	...	9	8	9	8	...	...	12	3	1	1	13	4	26	22
(h) 626¼	Oudh and Rohilkhand . ..	Average for 5 corresponding previous quarters.	...	...	...	1	...	1	...	...	2	4	2	4	...	..	3	2	...	...	3	2	5	7
692¼	Oudh and Rohilkhand . ..	1889	...	1	...	3	...	4	1	1	3	2	4	3	1	...	8	1	2	..	11	1	15	8
45	Wardha Coal	Average for 5 corresponding previous quarters	...	...	...	...	..	...	...	..	...	...	...	...	...	...	...	..	...	...	..	...	...	...
45	Wardha Coal	1889	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	STATE PROVINCIAL.																							
(i) 718	Eastern Bengal . . .	Average for 5 corresponding previous quarters	1	2	...	2	1	4	.	1	3	8	3	9	...	...	5	2	...	...	5	2	9	1
798	Eastern Bengal . . .	1889	7	81	...	1	7	82	1		2	9	3	9	..	...	9	3	...	...	9	3	19	94

37¼	Nalháti	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
27¼		1889	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1
234¾	Tirhoot	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	1	1	1	1
273		1889	...	...	...	1	...	1	...	...	3	3	3	3	...	...	3	...	...	...	3	...	6	4
93½	Lucknow-Sitapur Sihrámau ..	Average for 5 corresponding previous quarters.	...	1	..	...	...	1	...	...	...	...	...	..	...	...	...	...	...	..	...	...	...	1
105		1889	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
28½	Jorhát	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...
30½		1889	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7¼	Cherra-Companyganj	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	..
7¼		1889	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1
289¾	Burma	Average for 5 corresponding previous quarters.	...	...	...	1	...	1	...	2	1	3	1	5	...	...	1	1	...	...	1	1	2	7
(j) 553		1889	...	2	1	3	1	5	...	...	3	5	3	5	...	...	1	1	...	...	1	1	5	11
	GUARANTEED COMPANIES.																								
851¾	Madras	Average for 5 corresponding previous quarters.	...	...	...	1	...	1	...	1	1	7	1	8	...	...	2	...	...	...	2	...	3	9
839		1889	...	...	...	3	...	3	...	...	2	14	2	14	...	...	1	...	...	...	1	...	3	17
(k) 670½	South Indian	Average for 5 corresponding previous quarters.	...	1	...	1	...	2	...	1	1	6	1	7	...	...	1	...	...	...	1	...	2	9
738		1889	...	...	...	3	...	3	...	...	...	13	...	13	...	...	...	1	...	...	...	1	...	17
(l) 1,493¾	Great Indian Peninsula	Average for 5 corresponding previous quarters.	...	...	1	2	1	2	...	...	9	26	9	26	...	...	4	2	1	1	5	3	15	31
(m) 1,445½		1889	2	5	...	7	2	12	1	...	7	33	8	33	...	...	4	1	...	...	4	1	14	46
(n) 461	Bombay, Baroda and Central India	Average for 5 corresponding previous quarters	...	...	1	2	1	2	...	...	3	11	3	11	...	...	2	...	1	...	3	...	7	13
461		1889	...	...	2	..	2	...	...	...	2	4	2	4	...	...	2	1	...	...	2	1	6	5
	ASSISTED COMPANIES.																								
51	Darjeeling-Himalayan	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1
51		1889	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5¼	Deoghur	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4¾		1889	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
78	Dibru-Sadiya	Average for 3 corresponding previous quarters.	...	...	...	...	..	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...
78		1889	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
286¼	Bengal and North-Western	Average for 4 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	2	...	2	...	...	3	...	...	...	3	...	3	2
576		1889	...	...	...	...	...	...	...	...	...	1	...	1	3	1	2	1	2	...	7	2	7	3

(a) Includes the Patna-Gya, Sindia, Dildarnagar-Ghazipur and Tarakeshwar Railways for five quarters; and the Indian Midland Railway for four quarters.
(b) Includes the Patna-Gya, Dildarnagar-Ghazipur and Tarakeshwar Railways.
(c) Includes H. H. the Gaekwar's Viramgam-Mehsana-Vadnagar Railway.
(d) Includes the Katni-Umaria Branch.
(e) Includes the Bellary-Kistna State Railway.
(f) Includes the Sindia and Bhopal-Itarsi State Railways.
(g) Includes the Amritsar-Pathánkot and Rájpura Bhatinda State Railways.
(h) Includes the Benares Branch.
(i) Includes the Bengal Central Railway.
(j) Includes the Toungoo-Mandalay Extension.
(k) Includes the Villupuram Dharmavaram, Nellore Branch.
(l) Includes the Dhond Manmad, Amráoti, Khamgaon, and Bhopal-Itársi State Railways.
(m) Includes the Dhond-Manmad, Khamgaon, and Amraoti State Railways.
(n) Includes the Patri Branch.

TABLE No. 1—*concluded.*

General Total.

Number of Persons reported during the Second Quarter of 1889 as Killed or Injured on the several Railways open for Traffic in India, &c.—*concluded.*

Mean mileage open.	Railways.		Passengers. From causes beyond their own control. Killed	Injured	From their own misconduct or want of caution. Killed	Injured	Total. Killed	Injured	Railway Servants or Servants of Contractors. From causes beyond their own control. Killed	Injured	From their own misconduct or want of caution. Killed	Injured	Total. Killed	Injured	Other Persons. Whilst passing over Railways at Level-Crossings. Killed	Injured	Trespassers and Suicides. Killed	Injured	Miscellaneous, not included in preceding columns. Killed	Injured	Total. Killed	Injured	Total all Classes. Killed	Injured
	ASSISTED COMPANIES—*concld.*																							
(a) 91	Rohilkhand-Kumaun	Average for 4 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
91		1889	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	Thatôn-Duyinzáik	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8		1889	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	FOREIGN.																							
	Pondicherry		...	...	...	...	...	...	...	Worked by the South Indian Railway.					...	...	...	...	...	...	...	...	...	...
	West of India Portuguese		...	...	...	...	...	...	...	...	Information not furnished.				...	...	...	...	...	...	...	...	...	...
	NATIVE STATES.																							
187	H. H. the Nizam's Guaranteed	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	2	1	1	1	3	...	...	...	...	...	...	...	...	1	3
(b) 354		1889	...	...	...	1	...	1	...	...	...	4	...	4	...	...	1	...	...	...	1	...	1	5
59	H. H. the Gaekwar's	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
59		1889	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
193	Bhávnagar-Gondal-Junágarh-Porbandar.	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
260		1889	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	1	...
68	Morvi	Average for 3 corresponding previous quarters.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
68		1889	...	...	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	1
79¼	Jodhpore	Average for 5 corresponding previous quarters.	...	...	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	1
124		1889	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...
12,766¼	Total	Average for 5 corresponding previous quarters (c).	1	10	7	26	8	36	5	22	36	124	41	146	1	2	53	12	3	5	57	19	106	201
15,151¼		1889	9	90	9	44	18	134	6	22	38	150	44	172	5	2	77	22	6	5	88	29	150	335

TABLE No. 2.

TABLE

NUMBER of PERSONS reported during the Second Quarter of 1889 as KILLED or INJURED on all RAILWAYS open for practicable, the Nature and Causes of the

Serial Number.	RAILWAYS.	PASSENGERS.																				SER																	
		From accidents to trains, &c. See Table No. 4.		From causes other than accidents to trains, &c.																Total Passengers.		From accidents to trains, &c. See Table No. 4.		1. During shunting operations.		2. Falling off engines, vans, wagons, &c.		3. Coming in contact with over-bridges, &c., during the travelling of trains.		4. Coming in contact, while shunting, with vehicles, &c., standing in adjoining lines.		5. Getting on or off trains, engines, &c.		6. Whilst loading, unloading, or sheeting.	
				1. From falling between carriages and platforms.		2. Falling on to the platform, ballast, &c., when getting into or out of trains.		3. Whilst crossing the line at stations.		4. By closing of carriage doors.		5. Falling out of carriages during the travelling of trains.		6. Other accidents.		Total.																							
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
	STATE IMPERIAL.																																						
1	East Indian (a)	...	...	...	1	..	2	..	...	...	..		2	..	..	..	5	.	5	...	..	...	3	...	...	..	..	...	...	..	5	...	3					
2	Rajputana-Malwa (b)	..	1	...	...	..	...	..	.	..	..	...	.	1	1	1	1	1	2	..	3	...	1	...	1	...	..	...	...	...	3	...	...					
3	Bengal-Nágpur (c)	.	.	...	...	...	.	..	...	...	.	...	1	...	...	...	1	..	1	...	...	...	...	...	...	...	...	...	...	...	...	...	1					
4	Southern Mahratta (d)	..	...	..	...	...	...	..	..	..	..	...	...	...	...	...	...	..	...	..	1	...	...	...	...	...	..	...	...	...	...	..	1					
5	Ditto, Mysore Section ...	..	...	...	...	...	...	...	...	..	..	.	..	.	..	...	.	.	..	...	...	...	...	...	..	...	...	..	...	...	...	..	...					
6	Indian Midland (e)	..	.	...	1	...	...	...	...		...	.	4		..	...	5		5	..	1	..	1	1	1	..	...	...	...	...	1	...	...					
7	North Western (f)	..	.	...	...	1	1	1	..	...	...	2	9	.	..	4	10	4	10	...	...	1	2	...	1	..	...	...	...	1	...	.	1					
8	Oudh and Rohilkhand (g) ...	..	1	...	..	...	1	...	.	...	...	.	2			..	3	.	4	...	1	1	...	...	.	1	.	...	...	...	1		..					
9	Wardha Coal	...	..	...	...	...	...	...	...	..	..	..	.	.	.	..	.		..	...	...	..	...	...	..	...	...	..	...	...	...	.	.					
	STATE PROVINCIAL.																																						
10	Eastern Bengal (h)	7	81	..	...	...	..	...	.		.	..	1	.	.	...	1	7	82	...	..	...	1	1	...	...	...	...	...	...	...	.	3					
11	Nalháti	..	...	...	...	...	...	.	...	...	.	...	..	..	...	...	...	...	..	...	1	...	.	...	...	...	...	...	...	...	...	...	.					
12	Tirhoot	..	1	...	...	...	...	...	..	...	...	..	...	..	...	...	...	...	1	1	1	..	1	...	1	...	...	...	..	..	..	...	..					
13	Lucknow-Sitapur-Sihráman ...	..	.	...	...	...	...	...	...	.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...					
14	Jorhát	...	..	...	..	..	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	.	...	...	...					
15	Cherra-Companyganj	...	..	...	...	...	...	...	.	..	..	..	.	...	..		...		..	...	..	..	1	...		...	...	...	...	...	...	..	...					
16	Burma (i)	..	...	...	...	...	...	...	...	...	..	1	3	...	2	1	5	1	5	...	...	1	..	...	...	...	...	...	...	1	...	..	...					
	GUARANTEED COMPANIES.																																						
17	Madras	...	...	...	...	...	...	...	...	..	...	...	3	.	.	..	3		3	...	.	1	2	..	..	..	...	...	..	1	2	...	1					
18	South Indian (j)	.	.	...	..	..	..	...	..	..	...	...	3	..	...	...	3	.	3	...	...	...	..	...	1	..	...	...	...	.	2	...	2					
19	Great Indian Peninsula (k) ...	2	4	...	1	..	1	..	..	..	1	.	1	..	4	..	8	2	12	1	1	.	1	...	5	..	...		...	2	..	...	3					
20	Bombay, Baroda and Central India (l).	...	..	...	...	...	.	.	...	..	...	2	.	.		2	..	2	.	...	...	..	...	...	2	...	...	...	...	...	...	..	...					
	ASSISTED COMPANIES.																																						
21	Darjeeling-Himalayan ...	...	..	...	.	...	..	...	...	...	.	.	...	...	..	...	...	...	..	...	...	..	..	..	..	...	..		...	...	..	...	...					
22	Deoghur	...	...		...	.	..	...	...	.		...		.	..	...	...	..	.	...	...	..	...	...	...	...	...	...	...	...	...	...					
23	Dibru-Sadiya	...	..	..	..	..	..	...	...	.	.			..	..	...	...	..	..		...	...	...	..	..	...	...	...	..	.		...					
24	Bengal and North-Western • ...	...	...	...	..	...	...	...	...	...	...	...		...	...	...	..	...	..	...	...	..	...	...	1	...	...	...	..		.	...	...					
25	Rohilkhand-Kumaun (m) ...	..	...	...	..	...	..	..	...	..	..	...	...	...	.	...	...	...	..	...	...	...	...	...	...	...	...	...	...	.	...	...	...					
26	Thâton-Duyinzáik	...	...	...	..	...	...	..	.	...	.	.	..	.	.	...	...	.	..	.	..	..	...	..	..	...	...	...	...	...	...	...	...					
	FOREIGN.																																						
27	Pondicherry	...	...	...	..	..	...	..	...	...	...	...	.	..	.	...	...	...	...	..	..	..	...	...	...	..	..	W	ork	ed	by	the					
28	West of India Portuguese ...	...	...	...	...	...	..	...	...	...	..	...	..	..	..	..	...	.		...	...	...	...	...	.	...	...	In	for	m	at	io	n					
	NATIVE STATES.																																						
29	H. H. the Nizam's Guaranteed (n) .	...	...	...	...	...	...	...	..		...	..	1	.	...	...	1	.	1	.	..	...	...	...	...	...	...	...	..	...	...	..	..					
30	H. H the Gaekwar's	...	..	...		...	...	...	...	...	...	..		..	..	..	...	.	..	..	...	...	..	...		...	...	...		...	..	...	..					
31	Bhávnagar-Gondal-Junágarh-Porbandar.	.	..	..	...	...	...	...	...	..	...	...	...	...	..	...	...	...	...	...	.	...	...	1	...	...	...	...	...	...	..	..	..					
32	Morvi	...	...	...	...	...	...	...	...	...	...	.	.	...	...	...	...		..	...	...	...	1	...	...	..	...	...	...	.	...	..	.					
33	Jodhpore	..	...	...	...	...	...	1	...	...	.	...	.	...	...	1	..	1	..	...	..	..	...	..	..	...	...	...	...	...	..	.	.					
	TOTAL ... 1889...	9	85	...	3	1	5	2	...	...	1	5	30	1	7	9	46	18	134	2	9	4	14	3	13	1	...	...	...	4	14	.	15					
	TOTAL ... Average for 5 corresponding previous quarters (o)...	1	8	2	1	1	2	...	...	...	1	3	18	1	6	7	28	8	36	4	14	5	12	3	14	...	1	...	...	3	13	3	16					

(a) Includes the Patna-Gya, Dildarnagar-Ghâzipur and Tárakeshwar Railways.
(b) Includes H. H. the Gaekwar's Vivangám-Mehsána-Vadnagar Railway.
(c) Includes the Katni-Umaria Branch.
(d) Includes the Ballary-Kistna State Railway.
(e) Includes the Sindia and Bhopal-Itársi State Railways
(f) Includes the Amritsar-Pathánkot and Rájpura-Bhatinda State Railways.
(g) Includes the Benares Branch.

No. 2.

Traffic in INDIA, distinguishing between PASSENGERS, RAILWAY SERVANTS, and OTHER PERSONS, and classifying, as far as Accidents occasioning the Death or Injury.

| VANTS. FROM CAUSES OTHER THAN ACCIDENTS TO TRAINS, &c. | | |

TABLE No. 3.

ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Second Quarter of 1889 as having occurred on the several RAILWAYS open for Traffic in INDIA, distinguishing the different Classes of Accidents and the Number of Passengers and Others, and of Railway Servants KILLED or INJURED in each Class of Accident.

SEE ALSO TABLE No. 4.

STATE IMPERIAL.

CLASS.	East Indian (a).							Rajputana-Malwa (c).							Bengal-Nagpur. (d).							Southern Mahratta (e).							Southern Mahratta, Mysore Section.						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	1	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines and vehicles standing foul of the line	...	...	...	...	...	...	...	2	...	...	...	2	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	2	(b)1	(b)1	...	...	1	1	4	...	...	...	...	...	...	2	...	...	...	...	...	..	1	..	...	...	1	...	1	...	...	...	...	.	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	1	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	.	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails .. .	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails .	7	...	...	...	...	...	..	3	...	...	...	...	...	...	2	...	...	...	...	...	...	6	...	...	...	...	..	...	1	..	...	..	..	.	...
7. Trains or engines travelling in the wrong direction through points ..	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...
8. Trains running into stations or sidings at too high a speed	1	...	...	...	...	..	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	..	...	...	...	...	...	...
9. Trains running over cattle on the line ..	32	...	...	...	...	...	...	94	...	.	...	..	...	..	24	...	...	...	...	...	...	83	...	...	...	...	...	...	15	...	...	...	...	...	...
10. Ditto over obstructions on the line .	2	...	...	...	...	...	...	9	...	1	...	...	...	1	1	...	...	...	...	...	...	4	(f)1	..	...	...	1	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	1	...	..	...	...	...	..	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines ..	...	...	...	...	.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...
12(a). Ditto of tubes, &c., of engines .	...	...	..	...	...	...	...	5	...	...	...	...	...	..	...	..	...	...	...	...	..	1	...	...	...	..	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	...	...	...	...	...	...	...	5	...	...	...	...	...	...	2	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	..	...	...	...	...	...	...	...	..	..	..	...
16. Ditto of axles	...	...	...	...	...	...	...	34	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	1	...	...	...	...	...	...	9	...	...	...	...	...	...	3	...	...	...	..	...	...	1	...	...	...	...	...	...	2	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.	...	...	...	...	..	...	..	...	..
20. Broken rails	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	...	...	...	...	...	...	..	1	...	...	...	...	...	...	...	...	...	...	..	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...
22 Slips in cuttings or embankments ...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	2	...	...	..	...	...	...	...	...	...	...	...	...	...	8	...	...	...	...	...	...	1	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	1	..	...	...	...	...	...	...	...	...	...	...	...	...	1	...	..	...	...	..	..	...	...	...	...	...	...	...	...	...	...	..	...	..	...
25. Other accidents	3	...	...	...	...	..	..	12	...	.	...	1	...	1	3	...	...	...	..	...	...	2	...	...	...	...	...	..	...	...	...	...	...	...	...
TOTAL ALL CLASSES ...	53	(b)1	(b)1	...	...	1	1	185	...	1	...	3	...	4	39	..	...	...	...	...	...	112	(f)1	...	...	1	1	1	19	...	...	...	..	.	...
Number of passenger miles	246,015,516							123,911,704							7,656,891							34,348,874							6,692,727						
„ of servants employed	26,971							12,245							2,460							6,226							1,124						
Train-mileage of all descriptions ...	2,201,122							1,968,319							122,031							403,548							56,475						

(a) Includes the Patna-Gya, Dildárnagar-Gházipur and Tárakeshwar Railways.
(b) Not a passenger, but a trespasser.
(c) Includes H. H. the Gaekwar's Viramgam-Mehsána-Vadnagar Railway.
(d) Includes the Katni-Umaria Branch.
(e) Includes the Bellary-Kistna State Railway.
(f) Not a passenger, but a cart-man.

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Second Quarter of 1889, &c.—*continued.*

SEE ALSO TABLE No. 4.

CLASS.	STATE IMPERIAL—*concluded.*																																			
	INDIAN-MIDLAND (a).								NORTH WESTERN (b).								OUDH AND ROHILKHAND (c).								WARDHA COAL.								STATE-PROVINCIAL. EASTERN BENGAL (e).							
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.			No.	Number of Passengers and others		Number of Servants.		Total all Classes.			No.	Number of Passengers and others.		Number of Servants.		Total all Classes.			No	Number of Passengers and others.		Number of Servants.		Total all Classes.			No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.			Killed.	Injured.	Killed.	Injured.	Killed.	Injured.			Killed.	Injured.	Killed.	Injured.	Killed.	Injured.			Killed.	Injured.	Killed.	Injured	Killed.	Injured.			Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	..	...	...	...	...	...	...	4	...	...	...	...	...	...	...	2	...	1	...	1	...	2	...	...	...	...	...	...	...	2	...	1	...	...	...	1
3. Collisions between goods trains, or parts of goods trains	...	..	...	...	...	...	...	2	...	...	...	..	...	...	..	...	.	...	...	...	...	...	...	..	...	...	...	...	...	2	...	...	...	...	...	...
4. Collisions between light engines	1	..	...	..	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	1	...	...	...	1	...	1	2	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	2	7	80	...	...	7	80
6. Goods trains or parts of goods trains, engines, &c., leaving the rails ...	7	...	...	...	...	..	...	10	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	..	...	12	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	1	...	..	...	...	..	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed . ..	.	...	...	...	...	...	...	...	...	...	...	...	...	..	..	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Trains running over cattle on the line ...	30	...	..	...	..	...	...	26	...	...	...	...	...	..	..	28	...	...	...	...	...	...	...	...	...	...	...	...	...	70	...	...	...	...	...	...
10. Ditto over obstructions on the line ...	5	...	...	...	...	...	...	...	...	...	...	...	...	...	..	..	...	...	...	...	..	...	...	...	..	...	...	...	...	2	...	...	...	..	...	...
11. Ditto through gates at level-crossings	..	...	...	...	...	..	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	.	..	1	...	...	...	...	...	...
12. The bursting of boilers of engines ...	...	...	..	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	..	...
12(a). Ditto of tubes, &c., of engines ..	...	...	...	...	...	...	...	10	...	...	...	...	...	...	...	3	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	2	...	...	...	...	...	...	17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	..	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	..	...
15. Ditto of wheels	...	...	...	..	...	...	...	...	..	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	..
17. Ditto of brake apparatus	...	...	...	...	...	...	..	...	...	...	...	...	...	..	..	...	...	...	..	..	...	...	..	...	...	.	..	...	..	...	...	...	...	...	...	...
18. Ditto of couplings ...	...	...	...	...	...	..	...	1	...	...	...	...	...	...	...	...	...	...	..	..	...	...	...	...	..	...	...	...	...	2	...	..	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	..	...	...	5	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	...	...	...	...	...	...	...	8	..	...	...	...	...	...	...	...	...	...	..	...	...	...	...	.	...	...	...	...	...	...	...	...	...	...	...	..
22. Slips in cuttings or embankments ...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...
23. Fire in trains	..	...	...	.	...	...	...	18	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts		...	...	..	...	..	...	2	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	..	..	3	...	...	..	...	...	...
25. Other accidents	8	...	..	...	...	..	...	5	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	..		...	...	.	5	...	...	...	...	...	...
TOTAL ALL CLASSES ...	55	...	..	...	1	...	1	107	...	...	...	...	...	...	...	37	...	1	...	1	...	2	...	...	...	...	...	..	...	118	7	81	...	...	7	81
Number of passenger miles	20,820,568							142,547,322								64,341,722							1,112,235							64,521,660						
" of servants employed	6,421							24,630								6,482							414(d)							9,639						
Train mileage of all descriptions	293,748							1,942,686								711,834							23,006							652,083						

(a) Includes the Sindhi and Bhopal-Itarsi State Railways.
(b) Includes the Jaitsar Pathankot and Rajpura-Bhatinda State Railways.
(c) Includes the Benares Branch.
(d) Includes 21 servants employed on Collier
(e) Includes the Bengal Central Railway

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Second Quarter of 1889, &c.—*continued.*

SEE ALSO TABLE No. 4.

STATE PROVINCIAL—*contd.*

CLASS.	NALHA'TI.							TIRHOOT.							LUCKNOW-SITAPUR-SIHRA'MAU.							JORHA'T.							CHHRA-COMPANYGANJ.						
	No.	Number of Passengers and others		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles, standing foul of the line	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains, leaving the rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Trains running over cattle on the line ...	2	...	...	...	...	...	...	1	...	...	...	...	...	...	5	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...
10. Ditto over obstructions on the line .	...	...	...	...	...	...	...	1	...	1	1	1	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12(a). Ditto of tubes, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Ditto of wheels... ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Ditto of axles	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Ditto of couplings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
25. Other accidents	1	...	...	...	1	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES ...	3	...	...	...	1	...	1	8	..	1	1	1	1	2	5	..	...	...	...	...	...	6	...	...	...	...	...	...	...	...	..	...	...	...	...
Number of passenger miles	785,869							22,055,277							4,313,459							129,840							20,120						
" of servants employed	113							1,744							546							160							46						
Train mileage of all descriptions ...	11,009							138,999							43,583							5,606							3,080						

SEE ALSO TABLE No. 4.

CLASS.	State Provincial—*concluded*. Burma(a). No.	Number of Passengers and others. Killed.	Number of Passengers and others. Injured.	Number of Servants. Killed.	Number of Servants. Injured.	Total all Classes. Killed.	Total all Classes. Injured.	Guaranteed Companies. Madras. No.	Number of Passengers and others. Killed.	Number of Passengers and others. Injured.	Number of Servants. Killed.	Number of Servants. Injured.	Total all Classes. Killed.	Total all Classes. Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	..
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	...	2	...	...	...	...	...	...
4. Collisions between light engines	...	...	...	...	...	...	...	1	..	..	...	...	...	...
5. Passenger trains, or parts of passenger trains leaving the rails	...	...	...	...	...	...	...	2	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	3	...	...	...	...	...	...	7	...	...	.		...	...
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	...	...	...	..		...	...
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	..	...		...
9 Trains running over cattle on the line ..	1	...	...	...	...	...	...	29	...	...	.	...	...	...
10. Ditto over obstructions on the line ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings	2	...	...	...	...	...	...	...	..	...	...	...	...	...
12 The bursting of boilers of engines ..	...	...	...	...	..	...	...	...	...	...	..	...	...	...
12(a). Ditto of tubes, &c., of engines ...	...	...	...	...	...	...	...	...	.	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines	1	...	...	...	...	...	...	2	..	...	..	...	...	..
14. Ditto of tyres	...	...	...	...	...	...	...	...	...	...	...	...	.	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	.	...	...	...
16 Ditto of axles	1	...	...	...	...	...	...	...	...	...	...	..	...	.
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	...	..
18. Ditto of couplings	1	...	..	...	...	...	...	...	...	...	...	..	..	.
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	..	...	...	...	..	...	...	...	...	...	...	.	
20. Broken rails	...	...	...	...	...	...	...	...	...	...	..	...	...	..
21. The flooding of portions of permanent-way ...	...	...	...	...	...	...	...	...	..	...	...	...	...	...
22. Slips in cuttings or embankments ...	...	...	...	...	...	...	...	..	...	...		.	...	...
23. Fire in trains	...	...	...	...	...	...	...	6	...	...		...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	..	...	...	...	...	...
25. Other accidents	...	...	...	...	...	...	...	2	.	...	..	..	...	...
Total all Classes ...	9	...	...	...	...	...	...	51	...	...		...	...	...
Number of Passenger miles	48,669,826							83,794,007						
„ of Servants employed	5,267							6,512						
Train mileage of all descriptions ...	379,051							622,724						

CLASS.	South Indian(b). No.	Number of Passengers and others. Killed.	Number of Passengers and others. Injured.	Number of Servants. Killed.	Number of Servants. Injured.	Total all Classes. Killed.	Total all Classes. Injured.	Great Indian Peninsula(c). No.	Number of Passengers and others. Killed.	Number of Passengers and others. Injured.	Number of Servants. Killed.	Number of Servants. Injured.	Total all Classes. Killed.	Total all Classes. Injured.	Bombay, Baroda and Central India(d). No.	Number of Passengers and others. Killed.	Number of Passengers and others. Injured.	Number of Servants. Killed.	Number of Servants. Injured.	Total all Classes. Killed.	Total all Classes. Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	2	...	...	..	...	...	..	...	...	.	...	...	...	..	...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	2	...	..	...	..	...	...	3	1	3	...	...	1	3	1	...	...	...	...	...	...
4. Collisions between light engines	..	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...
5. Passenger trains, or parts of passenger trains leaving the rails	..	...	..	...	...	...	...	...	...	...	...	...	...	..	1	...	...	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	9	...	...	...	...	...	...	4	...	...	...	...	...	...	3	...	...	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	.	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	..
8. Trains running into stations or sidings at too high a speed	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9 Trains running over cattle on the line ..	32	...	...	...	...	..	...	23	...	...	...	...	...	...	8	...	...	...	...	...	..
10. Ditto over obstructions on the line ...	1	...	...	...	...	...	...	5	...	...	...	...	...	...	2	...	.	...	...	...	...
11. Ditto through gates at level-crossings	2	...	...	..	...	...	...	2	...	...	...	...	...	...	1	...	...	...	...	...	...
12 The bursting of boilers of engines ..	...	..	...	...	...	..	..	...	...	...	...	...	...	..	...	...	...	...	...	...	...
12(a). Ditto of tubes, &c., of engines ...	4	...	...	...	...	...	...	...	..	...	..	...	..	...	1	...	...	...	..	...	...
13. The failure of machinery, springs, &c., of engines	7	...	...	...	...	...	...	2		...	...	.	...	..	4	...	...	...	...	...	...
14. Ditto of tyres	...	..	..	...	...	...	...	...		...	..	.	...	..	...	...	...	...	..	...	...
15. Ditto of wheels	...	...	.	...	...	..	...	...	..	...	...		..	...	...	...	..	...	...	.	...
16 Ditto of axles	...	..	..	...	...	..	...	1	...	...		1	...	1	...	...	..	..		...	...
17. Ditto of brake apparatus	..	...	...	...	...	...	...	...	..	...	.	.	...	...	...	...	.	..	...	...	...
18. Ditto of couplings	..	..		...	...	...	...	...	..		.	..	.	...	...	.	...	..	...	..	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	.	..	.			..	...	...	...	...	...	...	...	...
20. Broken rails	1	...	...	...	...	...	...	.	.	..	.	.	..	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...	..	...	...	..	...	...	...	4		...	...	..	..	...	...	...	...	...	...	...	...
22. Slips in cuttings or embankments ...	.	..		...	...	...	..	1	...		..	...	..	...	...	...	...	...	...	...	..
23. Fire in trains	3	...	.	...	...	..	...	6	..		...	..	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts	2	.	..	...	...•	...	...	4	.		1	.	1	.	...	...	...	...	...	...	...
25. Other accidents	7	...	...		...	...	...	8	1	1		...	1	1	19	...	...	...		...	...
Total all Classes ...	• 72	...	..	..	...	...	..	63	2	4	1	1	3	5	40	...	...	...	...	...	...
Number of Passenger miles	79,116,399							135,969,980							67,641,650						
„ of Servants employed	9,964							25,179							6,235						
Train mileage of all descriptions ...	550,026							2,600,598							660,920						

(a) Includes the Toungoo-Mandalay Extension. (b) Includes the Villupuram-Dharmavaram, Nellore Branch. (c) Includes the Dhond-Manmád, Khamgaon and Amraoti State Railways. (d) Includes the Patri Branch.

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Second Quarter of 1889, &c.—*continued.*

SEE ALSO TABLE No. 4.

ASSISTED COMPANIES.

CLASS.	DARJEELING-HIMALAYAN.							DEOGHUR.							DIBRU SADIYA.							BENGAL AND NORTH-WESTERN.							ROHILKHAND-KUMAUN(a).						
	No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.		No.	Number of Passengers and others.		Number of Servants		Total all Classes		No.	Number of Passengers and others.		Number of Servants.		Total all Classes.	
		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...		..	...	.	...	..	..	...	...	...	...	...	...	...	..	...	..	.	...	.	...	...	...	...	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	...		...	.	...	...	...	...	...	...	...	...			...	...	..	...	...	...	...	...	..	.	..	.	..		...	...	...	...	...	...	...
3. Collisions between goods trains, or parts of goods trains	...	...	..	.		...	...	...	.	...	..	...	..	.	..	..	..	..	...	...	...	1	...	...	...	...	..	...	...	.	..	...	.	...	...
4. Collisions between light engines	...		.	...	..	...	...	...	.	...	...	.			1	..	..	...	...	..	...	..	..		..	..	.	.	..	.	.	..	...	...	...
5. Passenger trains, or parts of passenger trains leaving the rails	1		.	...	.	...	...	...	..	..	...	...	.		1	..	..	..	..	...	...	1	..		.	..	...	.	1	..	.	...	...	...	..
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	4		.	..	...	...	...	...	...	...	...	...	...	.	6	..	...	..		..		6	..	...	.	...	..	.	...	...	..	...	...	...	...
7. Trains or engines travelling in the wrong direction through points	...	.	...	...	...	...	...	...	..	...	...	...	...	.	...		...	.	.	..	...	3	.	...	...	..		.	..	..	...	..	...	..	...
8. Trains running into stations or sidings at too high a speed	...	.	...	...	...	..	...	...	...	..	...	..	...	..	..		...	..	...	...	...	..	.	...	...	..	..	..		...	...		...	...	...
9. Trains running over cattle on the line	...	...	.	...	...	.	..	...	...	...	...	...	...	...	7		...	...	.	.	...	13	...	...	...	..	...	...	4	...	..	..	...	...	...
10. Ditto over obstructions on the line	...	...	...	...	.	...	..	...	.	...	.	..	...	...	...		..	..	...		...	..	..	...	...	...	..	..	...		..	.	..	...	..
11. Ditto through gates at level-crossings	...			...	...	...	...	...	..	...	...	...	...	...	..		...	...	...	...	..	...	..	...	...	..	.	...	...	...	...	...	...	...	...
12. The bursting of boilers of engines	...	.	...	...	...	...	..	...	.	...		.	...	...	.		..	..	..	..	...	..	...	...		...	...	.	...	..	..	..	...	...	..
12(a). Ditto of tubes, &c., of engines	.	..	.	...	...	...	...	...	.	...	...	.	...	...	.		..	...	...	..	..	...	...	..	...	...	.	.	...	...	..	.	...	..	...
13. The failure of machinery, springs, &c., of engines	3		..	..	..	...	...	...	..	...	.	.	..	...	1	..	...	...	...	.	...	...	...	..	...	...	..	..	.	..	...	...	...	...	...
14. Ditto of tyres	...		...	...	..	..	.	...	..	...	...	...	..	..	...	..	...	...	...	..	...	...	...	..	...	...	..	..	..	...	.	..	...	...	...
15. Ditto of wheels	..	.	..	...	.	...	...	...	...	...	..	..	.	..	..	..	...	...	...	..	...	...	.	...	...	...	...	...	..	...	...	...	...	.	...
16. Ditto of axles	1	...	..	..	...	..	...	...	..	...	...	...	...	..	..	...	...	...	..	..	...	..	...	..	...	..	..	.	...	..	...	...	.	...	...
17. Ditto of brake apparatus	...	...	...	...	...	..	..	...	...	..	...	...				...	...	...	..	...	.	...	...	..	...	...	.	...	...	...	...	...	...	...	...
18. Ditto of couplings	1	.	...	...	.	.		..	..	...	...	.	...	...	13	..	...	...	...	...	...	..	...	..	..	...	...	..	...	.	..	..	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	..	...	...	...	..	...	...	...	...	...	..	...	...	...	..	...	...	...	...	...	...	...	...	.	...	...			...	..	..	..	...	...	...
20. Broken rails	..	...	..		..	..	.	...	..		.	.	.	.		...	...		..	...	...	...	..	...	...	..	...	...	1	..	...	...	..	..	...
21. The flooding of portions of permanent-way	...	...	..	...	..	..	..	.	.	...	..	...	..		1	.	...	.	...	...	.	...	...	...	..	..	...	...	...	...	.	...	..	...	...
22. Slips in cuttings or embankments	...	...	..	...	...	...	..	...	...	...	..	..	.	.	..	..	...	...	...	...	...	..	...	...	...	...	...	...	...	...	..	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	..	...	...	..	..	..	..	..	..	..	...	.	..	...	...	..	...	...	...	...	...	...	...	...	..	..	...	..	...
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	..	...	..	.	...	.	...	...	..	...	...	.	..	..	..	..	...	..	2	...	...	..	...	...	...	...	..	...	...	..	...	...
25. Other accidents	...	...	..	..	.	..	...	...	...	...	...	..	.	..	1	..	...	.	..	..	...	...	...	...	...	...	...	...	..	...	...	...	..	...	...
TOTAL ALL CLASSES	10	..	.	.	...	..	.	...	...	...	..	..	...	...	33	..	...			...	...	26	...	...	...	...	..	..	6	...	...	...	...	...	...
Number of passenger miles	299,893							137,722							989,995							23,440,752							2,698,821						
„ of servants employed	527							53							715							3,335							864						
Train mileage of all descriptions	36,081							3,293							30,839							263,007							27,947						

(a) Includes the Bareilly Pilibhit State Railway

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Second Quarter of 1889, &c.—*continued.*

SEE ALSO TABLE NO. 4.

CLASS.	Assisted Companies—*concluded*: Thatón-Duyinza'ik. No.	Number of Passengers and others. Killed.	Number of Passengers and others. Injured.	Number of Servants. Killed.	Number of Servants. Injured.	Total all Classes. Killed.	Total all Classes. Injured.	Foreign: Pondicherry. No.	Number of Passengers and others. Killed.	Number of Passengers and others. Injured.	Number of Servants. Killed.	Number of Servants. Injured.	Total all Classes. Killed.	Total all Classes. Injured.
1. Collisions between passenger trains, or parts of passenger trains ..	...	...	...	...	...	...	...	Worked by the South Indian Railway.						
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line ...	...	...	...	...	...	...	...							
3. Collisions between goods trains, or parts of goods trains ...	...	...	...	...	...	...	...							
4. Collisions between light engines ..	...	...	...	...	...	...	...							
5. Passenger trains, or parts of passenger trains, leaving the rails	...	...	...	...	...	...	...							
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails .	...	...	...	...	...	...	...							
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...							
8. Trains running into stations or sidings at too high a speed ..	...	...	...	...	...	...	...							
9. Trains running over cattle on the line	...	...	...	...	...	...	...							
10. Ditto over obstructions on the line	...	...	...	...	...	...	...							
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...							
12. The bursting of boilers of engines	...	...	...	...	...	...	...							
12(*a*). The bursting of tubes, &c., of engines ...	...	...	...	...	...	...								
13. The failure of machinery, springs, &c., of engines	...	...	...	...	...	...	...							
14. Ditto of tyres	...	...	...	...	...	...	...							
15. Ditto of wheels	...	...	...	...	...	...	...							
16. Ditto of axles	...	...	...	...	...	...	...							
17. Ditto of brake apparatus	...	...	...	...	...	...								
18. Ditto of couplings . ..	...	...	...	...	...	...	...							
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...							
20. Broken rails	1	...	...	...	...	...	...							
21. The flooding of portions of permanent-way ...	...	...	...	...	...	...	...							
22. Slip in cuttings or embankments .	...	...	...	...	...	...								
23. Fire in trains	...	...	...	...	...	...	...							
24. Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...							
25. Other accidents	...	...	...	...	...	...	...							
TOTAL ALL CLASSES ...	1	...	...	...	...	...	...							
Number of passenger miles				26,832				...						
" of servants employed ..				65				...						
Train mileage of all descriptions				2,400				...						

CLASS.	Foreign: West of India Portuguese. No.	Number of Passengers and others. Killed.	Number of Passengers and others. Injured.	Number of Servants. Killed.	Number of Servants. Injured.	Total all Classes. Killed.	Total all Classes. Injured.	Native States: His Highness the Nizam's Guaranteed(*a*). No.	Number of Passengers and others. Killed.	Number of Passengers and others. Injured.	Number of Servants. Killed.	Number of Servants. Injured.	Total all Classes. Killed.	Total all Classes. Injured.	H. H. the Gaekwar's. No.	Number of Passengers and others. Killed.	Number of Passengers and others. Injured.	Number of Servants. Killed.	Number of Servants. Injured.	Total all Classes. Killed.	Total all Classes. Injured.
1. Collisions between passenger trains, or parts of passenger trains ..	Information not furnished.							...	...	.			..	..	..	..	.	..	...	..	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line ...								...	...	...	...	..	...	...	...	.	..		.	..	..
3. Collisions between goods trains, or parts of goods trains ...								...	..	...	.	...	...	..	...		..	..	...	...	...
4. Collisions between light engines								...	.	..	...	...	..	...	...	...	.		...	..	...
5. Passenger trains, or parts of passenger trains, leaving the rails								2	..	...	...	...	...	...	...	...	.	...	...	...	...
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails .								...	...	...	...	...	...	...	...	...	...	...	...	.	...
7. Trains or engines travelling in the wrong direction through points								...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Trains running into stations or sidings at too high a speed ..								...	...	...	.	..	...	...	...	.	...	...	...	..	...
9. Trains running over cattle on the line								24	...	...	...	...	...	...	...	...	...	...	...	.	...
10. Ditto over obstructions on the line								...	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Ditto through gates at level-crossings								...	...	...	...	...	...	...	...	...	..	...	...	..	...
12. The bursting of boilers of engines								...	...	...	...	...	...	...	...	...	..	...	...	...	...
12(*a*). The bursting of tubes, &c., of engines ...								...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. The failure of machinery, springs, &c., of engines								5	...	...	...	...	...	...	...	...	..	...	...	...	...
14. Ditto of tyres								...	...	...	...	...	...	...	...	.	.	...	...	..	...
15. Ditto of wheels								...	...	...	...	...	...	...	...	...	...	...	...	.	...
16. Ditto of axles								...	...	...	...	...	..	...	...	...	...	...	...	...	...
17. Ditto of brake apparatus								...	...	...	...	...	...	...	...	..	...	...	...	...	...
18. Ditto of couplings . ..								1	...	...	...	...	...	...	...	...	...	...	...	...	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.								...	...	.	...	...	...	...	...	..	...	...	...	...	...
20. Broken rails								...	..	...	..	...	...	...	...	...	...	...	...	...	...
21. The flooding of portions of permanent-way ...								...		...	...	...	...	...	...	...	...	...	...	...	...
22. Slip in cuttings or embankments .								...	...	...	...	...	...	...	...	...	...	...	...	...	...
23. Fire in trains								1	...	...	...	...	...	...	...	...	...	...	...	...	...
24. Fire at stations, or involving injury to bridges or viaducts								...	...	...	...	...	...	...	...	...	..	...	...	...	...
25. Other accidents								1	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL ALL CLASSES ...								34	...	...	...	...	...	...	...	...	...	...	...	...	...
Number of passenger miles	...							14,118,525							1,644,205						
" of servants employed ..	...							2,005							220						
Train mileage of all descriptions	...							154,217							14,692						

(*a*) Includes the Berárda Extension.

TABLE No. 3.—ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., reported during the Second Quarter of 1889, &c.—*concluded.*

SEE ALSO TABLE No 4.

CLASS.	Native States—*concluded*: Bhavnagar-Gondal-Junagarh-Porbandar. No.	Number of Passengers and others. Killed.	Number of Passengers and others. Injured.	Number of Servants. Killed.	Number of Servants. Injured.	Total all Classes. Killed.	Total all Classes. Injured.	Morvi. No.	Number of Passengers and others. Killed.	Number of Passengers and others. Injured.	Number of Servants. Killed.	Number of Servants. Injured.	Total all Classes. Killed.	Total all Classes. Injured.	Jodhpore. No.	Number of Passengers and others. Killed.	Number of Passengers and others. Injured.	Number of Servants. Killed.	Number of Servants. Injured.	Total all Classes. Killed.	Total all Classes. Injured.	Total of all Railways. No.	Number of Passengers and others. Killed.	Number of Passengers and others. Injured.	Number of Servants. Killed.	Number of Servants. Injured.	Total all Classes. Killed.	Total all Classes. Injured.
1. Collisions between passenger trains, or parts of passenger trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	1	..	...	...	..	..	...
2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13	...	2	...	3	...	5
3. Collisions between goods trains, or parts of goods trains	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	23	2	4	..	1	2	5
4. Collisions between light engines	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	.		...		..	...
5 Passenger trains, or parts of passenger trains, leaving the rails	...	...	...	...		...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	16	7	80		1	7	81
6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	...	...	...	...	...	...	...	2	...	.	...	...	...	..	...	...	...	...	.	...	...	96	...	...	.	.	.	...
7. Trains or engines travelling in the wrong direction through points	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15	...	...	..	...	..	...
8. Trains running into stations or sidings at too high a speed	...	.	...	...	...	...	...	...	...	...	...	...	.	...	..	...	...	...	...	...	...	3	...	..	...	..	...	...
9. Trains running over cattle on the line	7	...	...	...	..	...	...	1	...	...	...	...	...		...	...	...	...	...	...	...	561	...	...	...	...	..	...
10. Ditto over obstructions on the line	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	32	1	2	1	1	2	3
11. Ditto through gates at level-crossings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11	...	...	...	...	...	...
12 The bursting of boilers of engines	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	..	...	...	...	...	...	...	...	..	...
12(*a*). Ditto of tubes, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	.	...	...	...	...	...	24	...	...	...	..	...	...
13. The failure of machinery, springs, &c., of engines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	60	...	...	...	..	...	...
14. Ditto of tyres	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...
15. Ditto of wheels	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	..	...	...	...	...
16. Ditto of axles	...	...	.	...	...	...	...	...	...	...	...	...	...	.	...	...	...	...	...	...	..	39	...	...	.	1	...	1
17. Ditto of brake apparatus	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...
18. Ditto of couplings	...	.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35	...	...	...	...	..	...
19. Ditto of tunnels, bridges, viaducts, culverts, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	.	...	..	...	...
20. Broken rails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.	...	...	...	11	...	...	...	...	...	...
21. The flooding of portions of permanent-way	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	.	...	...	...	18	...	...	...	...	...	...
22. Slips in cuttings or embankments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...
23. Fire in trains	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	46	...	...	...	...	...	...
24 Fire at stations, or involving injury to bridges or viaducts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15	...	...	1	...	1	...
25. Other accidents	...	...	..	...	...	...	...	..	...	...	...	...	...	...	...	...	...	..	...	...	...	78	1	1	...	2	1	3
TOTAL ALL CLASSES	7	...	...	...	...	...	...	4	...	...	...	..	...	...	2	...	...	...	...	...	...	1,105	11	89	2	9	13	98
Number of passenger miles			11,719,858							1,533,884							3,760,046							1,214,868,979				
of servants employed			929							576							376							162,093				
Train mileage of all descriptions			135,533							26,041							31,097							14,115,595				

TABLE No. 4.

TABLE

ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., on the several RAILWAYS open for Traffic in INDIA during the
Number of RAILWAY SERVANTS

Serial Number.	RAILWAYS.	1. Collisions between passenger trains, or parts of passenger trains.	2. Collisions between passenger trains and goods- or mineral trains, engines, and vehicles standing foul of the line.	3. Collisions between goods trains, or parts of goods trains.	4. Collisions between light engines.	5. Passenger trains, or parts of passenger trains, leaving the rails.	6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	7. Trains or engines travelling in the wrong direction through points.	8. Trains running into stations or sidings at too high a speed.	9. Trains running over cattle on the line.	10. Trains running over obstructions on the line.	11. Trains running through gates at level-crossings.	12. The bursting of boilers of engines.	12(a). The bursting of tubes, &c., of engines.	13. The failure of machinery, springs, &c., of engines	14. The failure of tyres.	15. The failure of wheels.	16. The failure of axles.	17. The failure of brake apparatus.	18. The failure of couplings.	19. The failure of tunnels, bridges, viaducts, culverts, &c	20. Broken rails.	21. The flooding of portions of permanent-way.
	STATE IMPERIAL.																						
1	East Indian (a)	1	...	2	.	...	7	1	1	32	2	..		.	.	1	.	34	.	1	1	...	...
2	Rajputana-Malwa (c) . ..	..	2	4	1	..	3	...	1	94	9	1	..	5	5	...	...	..	..	9	...	2	1
3	Bengal-Nágpur (d)	...	...	2	..	...	2	.	..	24	1	1		..	2	...	...	..	.	3	.	...	..
4	Southern Mahratta (e) ..	.	..	1	.	...	6	.	..	83	4	...		1	4	...	..	...	..	1	..	...	2
5	Ditto, Mysore Section ...	...	.	..	.	.	1		...	15	...	...	..	..		..	...	...	...	2	...	...	...
6	Indian Midland (f)	...	...	.	1	1	7	1	..	30	5	...	...	...	2	..	.	...	.		.	.	...
7	North Western (g)	...	4	2	.	2	10	1	...	26	...	..	...	10	17	..	..	...	.	1	.	1	8
8	Oudh and Rohilkhand(h) ..	...	2	...	...	.	...	1	1	28	...	1	.	3	...	..	..	1	.	...	..	...	...
9	Wardha Coal	.	...	...	...	..	.	..	...	...		...		...		...	.	.	..	...	...	...	...
	STATE PROVINCIAL.																						
10	Eastern Bengal (i)	...	2	2	..	2	12	5	.	70	2	1	..	...	5	1	..	1	.	2	...	5	...
11	Nalháti	...	...	..	...	..	...	..		2	..	..	...	..	..	...	.	...	...	...	..	...	..
12	Tirhoot	..	1	1	...	.	...	3	.	1	1	...	...	...	...	...	...	...	..	...	...	...	...
13	Lucknow-Sitapur-Sihráman ...	..	...	...	..	.	.	...	...	5	...	...	...	.	...	...	...	...	...	...	...	...	...
14	Jorhát	...	...	...	...	..	4	...	...	2	...	...	...	...	..	.	...	...	...	...	...	...	...
15	Cherra-Companyganj	...	...	...	...	..	..	...	..	...	...	..	.	..	...	...	...	...	...	...	...	...	...
16	Burma (k)	.	...	...	.	..	3	..	...	1	..	2	..	..	1	..	...	1	...	1	...	...	...
	GUARANTEED COMPANIES.																						
17	Madras	...	...	2	1	2	7	..	...	29	...	...	.	...	2	..	...	...	...	...	...	...	...
18	South Indian (l)	...	2	2	..	...	9	...	..	32	1	2	.	4	7	...	..	...	...	...	...	1	...
19	Great Indian Peninsula (m) ...	...	...	3	...	.	4	.	..	23	5	2	...	...	2	..	..	1	...	..	...	...	4
20	Bombay, Baroda, and Central India(o)	...	...	1	...	1	3	.	...	8	2	1	..	1	4	.	.	...	...	...	...	...	...
	ASSISTED COMPANIES.																						
21	Darjeeling-Himalyan	..	...	..	...	1	4	.		.	.	.	...	.	3	...	...	1	...	1	...	...	...
22	Dooghur	...	...	..	..	.		.	.		.	.	...	...	...	..	...	...	...	...	...	...	...
23	Dibru-Sadiya ...	...	...	...	1	3	6	..	...	7	...	...	...	..	1	...	...	...	...	13	...	...	1
24	Bengal and North-Western ..	...	...	1	...	1	6	3	..	13	..		...	..	...	...	.	...	...	...	...		...
25	Rohilkhand-Kumaun (p) ...	...	...	...	...	1	.	...	...	4	..	...	.	.	...	...	...	...	...	...	...	1	...
26	Thâton-Duyinzáik	...	...	...	...	.	..	...	...	...	...	...	..	...	...	...	..	...	...	...	...	1	...
	FOREIGN.																						
27	Pondicherry ...																		Worked by the South Information				
28	West of India Portuguese ...																						
	NATIVE STATES.																						
29	H. H the Nizam's Guaranteed (q) ..	...	...	...	...	2	..	...	...	24	...	...	...	..	5	...	...	...	..	1	...	...	...
30	H. H the Gaekwar's	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...
31	Bhávnagar-Gondal-Junágarh-Porbandar	..	...	...	...	...	...	...	...	7	...	...	..	..	...	...	...	...	...	...	...	...	...
32	Morvi	...	...	...	...	...	2	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
33	Jodhpore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	2
	TOTAL — 1889 ..	1	13	23	4	16	96	15	3	561	32	11	...	24	60	2	...	39	...	35	1	11	18
	TOTAL — Average for 5 corresponding previous quarters (r)	1	14	22	2	23	80	13	3	484	26	15	...	17	55	2	9	12		35	...	4	9

(a) Includes the Patna-Gya, Dildárnagar-Gházipur and Tárakeshwar Railways.
(b) Not a passenger, but a trespasser
(c) Includes H. H. the Gaekwar's Viramgám-Mohsana-Vadnagar Railway.
(d) Includes the Katni-Umaria Branch.
(e) Includes the Bellary-Kistna State Railway.
(f) Includes the Bhopal and Bhopal-Itársi State Railways.
(g) Includes the Amritsar-Pathánkot and Rajpura-Bhátinda State Railways.
(h) Includes the Benares Branch.

No. 4.

Second Quarter of 1889, distinguishing the different Classes of ACCIDENTS, the Number of PASSENGERS and OTHERS, and the KILLED or INJURED thereby.

22. Slips in cuttings or embankments.	23. Fire in trains.	24. Fire at stations, or involving injury to bridges or viaducts.	25. Other accidents.	Total all Classes.	Number of Passengers and others. Killed.	Number of Passengers and others. Injured.	Number of Servants Killed.	Number of Servants Injured.	Total all Classes. Killed.	Total all Classes. Injured.	Mean miles of Railway open.	Number of Passengers carried.	Train mileage of all descriptions.	Passenger mileage.	Per mile open. Number of passengers carried.	Per mile open. Train mileage of all descriptions.	Per mile open. Passenger mileage.	Total passengers. Per million of Passengers. Killed.	Total passengers. Per million of Passengers. Injured.	Total passengers. Per million of Passenger Miles. Killed.	Total passengers. Per million of Passenger Miles. Injured.	Serial Number.
...	..	1	3	53	(b)1	(b)1	...	...	1	1	1,605	4,080,963	2,201,122	246,045,516	2,543	1,370	153,299	...	...	...	...	1
...	2	..	12	185	...	1	...	3	...	4	1,691¾	2,337,142	1,968,319	123,911,704	1,382	1,163	73,245	...	0·428	...	0·008	2
...	..	1	3	39	...	...	...	...	..	...	293	225,774	122,031	7,656,891	771	416	26,133	...	...	...	...	3
..	8	...	2	112	(m)1	...	...	1	1	1	856¾	715,566	403,548	34,348,874	835	471	40,092	...	...	...	...	4
..	1	...	...	19	...	...	...	..	...	...	218¾	196,418	56,475	6,692,727	898	258	30,595	...	...	...	...	5
..	...	...	8	55	...	...	...	1	...	1	611	340,463	293,748	20,820,568	557	481	34,076	...	...	...	...	6
.	18	2	5	107	...	...	...	...	...	...	2,386	2,647,045	1,942,686	142,547,322	1,109	814	59,743	...	...	...	...	7
	...	..	...	37	...	1	...	1	...	2	692½	1,390,010	711,834	64,341,722	2,007	1,028	92,912	...	0·719	...	0·016	8
.	...	...	...	...	...	...	...	...	...	...	45	44,744	23,006	1,112,235	994	511	24,716	...	...	...	...	9
...	...	3	5	118	7	81	...	...	7	81	798	1,998,379	652,083	64,521,460	2,504	817	80,854	3·503	40·533	0·108	1·255	10
..	..	...	1	3	...	...	...	1	...	1	27¼	38,611	11,009	785,869	1,417	404	28,839	...	...	...	...	11
	...	...	1	8	...	(j)1	1	1	1	2	273	607,933	138,999	22,055,277	2,226	509	80,789	...	...	...	...	12
..	...	...	...	5	..	...	...	...	...	...	105	152,273	43,583	4,313,459	1,450	415	41,081	...	...	...	...	13
..	...	...	...	6	..	...	...	...	...	...	30½	17,634	5,606	129,840	578	184	4,257	..	...	...	...	14
..	...	..	...	...	...	..	..	...	...	...	7½	4,152	3,080	20,120	554	411	2,683	...	...	...	...	15
	..	...	...	9	...	...	...	...	...	...	553	1,368,622	379,051	48,669,826	2,475	685	88,011	...	...	...	...	16
	6	...	2	51	...	...	...	...	...	...	839	2,222,696	622,724	83,794,007	2,649	742	99,874	...	...	...	...	17
..	3	2	7	72	...	...	..	...	...	...	738	2,349,763	550,026	79,116,399	3,184	745	107,204	...	...	...	...	18
1	6	4	8	63	2	4	1	1	3	5	1,445½	2,552,527	2,600,598	135,969,980	1,766	1,799	94,064	0·784	1·567	0·015	0·029	19
...	...	...	19	40	...	...	...	...	...	..	461	2,623,950	660,920	67,644,650	5,692	1,434	146,735	...	...	...	...	20
.	...	...	...	10	...	...	...	..	...	...	51	12,577	36,081	299,893	247	708	5,880	...	...	...	..	21
...	...	...	...	...	.	...	...	...	...	...	4¾	28,752	3,293	137,722	6,053	693	28,994	...	...	...	..	22
...	...	...	1	33	...	...	...	...	..	...	78	17,405	30,839	989,995	223	395	12,692	...	...	...	..	23
...	...	2	...	26	...	...	...	..	...	...	376	658,325	263,007	23,440,752	1,751	699	62,342	..	...	.	...	24
	...	...	...	6	...	...	...	...	...	...	91	79,015	27,947	2,698,821	868	307	29,657	...	...	...	...	25
...	...	...	...	1	...	...	...	..	..	...	8	3,354	2,400	26,852	419	300	3,354	...	...	...	...	26
Indian Railway not furnished.																						27 28
..	1	...	1	34	...	...	...	..	...	.	354	246,276	154,217	14,118,525	696	436	39,884	...	...	...	...	29
...	...	..	...	.	...	..	...	...	...	...	59	77,046	14,692	1,644,205	1,306	249	27,868	...	...	...	...	30
...	..	...	...	7	...	...	...	...	...	...	250	310,518	135,533	11,719,858	1,194	521	45,076	...	..	...	...	31
...	1	...	...	4	...	...	...	..	...		68	40,939	26,041	1,533,884	602	383	22,557	...	...	...	...	32
...	...	...	...	2	.	.	..	...	...	...	124	83,207	31,097	3,760,046	671	251	30,323	...	...	...	...	33
1	40	15	78	1,105	11	89	2	9	13	98	15,151¼	27,472,079	14,115,595	1,214,868,979	1,813	932	80,183	0·328	3·167	0·007	0·072	
6	90	14	70	1,006	1	11	3	13	4	24	12,763	22,202,468	13,009,934	1,000,583,618	1,739	1,019	78,376	0·045	0·495	0·001	0·011	

(b) Includes the Bengal Central Railway.
(j) Not a passenger, but a trolly fitter.
(l) Includes the Toungoo-Mandalay Extension.
(l) Includes the Villupuram-Dharmavaram, Nellore Branch.
(m) Not a passenger, but a cartman.
(n) Includes the Dhond-Manmad, Khamgaon and Amraoti State Railways.
(o) Includes the Pátri branch.
(p) Includes the Bareilly-Pilibhit State Railway.
(q) Includes the Bezvada Extension.
(r) Except where statistics for five quarters are not available for any line.

TABLE

ACCIDENTS to TRAINS, ROLLING-STOCK, PERMANENT-WAY, &c., on all RAILWAYS open for Traffic in INDIA and in ENGLAND
Number of RAILWAY SERVANT

RAILWAYS.	1. Collisions between passenger trains, or parts of passenger trains	2. Collisions between passenger trains and goods or mineral trains, engines, and vehicles standing foul of the line	3. Collisions between goods trains, or parts of goods trains	4 Collisions between light engines.	5. Passenger trains, or parts of passenger trains, leaving the rails	6. Goods trains, or parts of goods trains, engines, &c., leaving the rails	7 Trains or engines travelling in the wrong direction through points	8. Trains running into stations or sidings at too high a speed	9. Trains running over cattle on the line.	10. Trains running over obstructions on the line	11. Trains running through gates at level-crossings.	12. The bursting of boilers of engines.	12 (a) The bursting of tubes, &c., of engines	13 The failure of machinery, springs, &c., of engines	14 The failure of tyres	15 The failure of wheels	16. The failure of axles	17. The failure of brake apparatus.	18 The failure of couplings.	19 The failure of tunnels, bridges, viaducts, culverts, &c.	20 Broken rails.	21 The flooding of portions of permanent-way.
In India	7	47	75	12	105	359	50	15	1,221	122	54	5	77	231	13	1	79	2	180	2	34	79
Per 1,000,000 train miles ..	0 14	0·94	1 50	0 24	2 10	7 16	1·00	0 30	24·37	2·43	1·08	0 10	1·53	4 61	0 26	0·02	1 58	0·04	3 59	0 04	0 68	1·57
In England (United Kingdom) ...	35	54	12	..	53	4	7	20	13		57	1		10	668	2	288	1	11	...	250	11
Per 1 000,000 train miles ...	0 12	0 19	0 04	..	0 18	0 01	0 02	0·07	0 45		0·20	...		0 03	2 29	0 01	0 99	..	0 01		0 86	0 04

No. 5.

luring the year 1888, distinguishing the different Classes of ACCIDENTS, the Number of PASSENGERS and OTHERS, and the KILLED or INJURED thereby.

22. Slips in cuttings or embankments.	23. Fire in trains.	24. Fire at stations, or involving injury to bridges or viaducts.	25. Other accidents.	Total all Classes.	Number of Passengers and others.		Number of Servants.		Total all Classes.		Mean miles of Railway open.	Number of Passengers carried.	Train mileage of all descriptions.	Passenger mileage.	Per 1,000 open miles. Passengers.		Total Passengers. Per million of passengers.		Total Passengers. Per million of train miles.	
					Killed.	Injured.	Killed.	Injured.	Killed.	Injured.					Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
20	167	47	248	3,252	3	28	10	39	13	67	14,378½	103,156,013	50,109,119	4,349,054,980	0·21	1 95	0·03	0·27	0·06	0·56
0 40	3·33	0·94	4·95	64·90	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...
17	6	3	3	1,644	11	594	7	93	18	687	19,812	(a) 743,676,073	291,197,134	Not available	0·56	29·98	0·01	0·80	0·04	2·04
0·06	0·02	0·01	0 01	5 64		...	...	..	...	...	...	...	...	...	...	...	...	...	...	...

(a) Including holders of season or periodical tickets.

Report on the accident, which occurred on the 15th April 1889, to No. 45 Up mixed train on the Northern Section of the Eastern Bengal State Railway, near Madhnagar Station, by Mr. G. E. Moore, Deputy Consulting Engineer to the Government of India for Railways, Calcutta.

Description.

1. In this case the train, consisting of an engine and tender, 1 low-sided wagon, 18 covered goods wagons, 11 coaching vehicles, and a brake-van, 31 vehicles in all, left Madhnagar (mile 32) at 16-49, right time. While passing over a bridge at mile 32, telegraph post 22, consisting of 9 spans of 6 metre girders of standard type, it was blown off the line, with the exception of the engine and tender, which were about 8 wagons' length clear of the north end of the bridge, and the brake and one third-class carriage just clear of the south end of the bridge. The front wheels of this carriage were derailed.

2. Out of 140 passengers, 89 were emigration coolies, and the rest third class passengers. There were no first or second class passengers. Seven were killed or died from injuries received, and 80 were more or less hurt, 15 of them seriously.

The damage to rolling-stock is estimated at R20,000.

Neither the permanent-way nor bridge structure were damaged.

3. The accident occurred just one mile north of Madhnagar Station, where the line crosses, nearly at right angles, a long, low rice-growing jheel, bordered on either side by thick bamboo jungle. The line crosses the jheel on a bank 15 feet high, with a bridge 9 spans of 6 metres near the north end. The height of the bridge from rail level to ground is 20 feet, including about 3 feet of mud and water.

The jheel is now quite dry with the exception of a pool under the bridge, but in the rains the water stands over it from 5 to 10 feet deep.

The line here runs almost due north, and is both straight and level.

The road-way across the bridge consists of sawn teak sleepers, 6′×9″×6″, spaced 1′·6″ centre to centre, each sleeper being fixed to the girders by 4 hook-bolts. The rails were new, 50lb steel rails, only 6 months in the road, joined by clip pattern fish-plates, with 4 bolts to each joint, spiked down with 4 spikes in each sleeper.

When I examined the road it was in good order, and the gauge, though slightly tight, was very even throughout. I was informed that the only work done to the permanent-way on the bridge since the accident, was to straighten three or four sleepers which had been displaced.

The masonry of the bridge, with the exception of the ends of the cut-waters on the east side, and the coping of the east wings, where a few bricks had been displaced, was undisturbed.

I also examined the permanent-way for some distance on either side of the bridge, without finding any defect.

The girders were undamaged and had not moved on their bed-plates.

Wheel marks were found on the sleepers between the rails and outside the rails on east side only, on the first two spans from the south end, and last span on the north end.

The middle of the bridge was devoid of wheel marks, except on the extreme east end of the sleepers. Most of the east ends of the bridge sleepers were crushed as if struck by the carriages in their descent.

Evidence.

P. P. Rogers, Executive Engineer.—After receiving telegram about the accident, I left Sára on the special relief train, starting from Sára at 19-55. The train arrived at Madhnagar at 22 o'clock, and left for scene of accident at 22-10. On arrival at scene of accident, mile 33, telegraph mile 22, after putting 3rd class carriage No. 73 on the road, and hand-shunting it, and the rear brake-van of the train, a short distance from the bridge, I examined the permanent-way south of the bridge, on the bridge, and north of the bridge, up to where engine was standing; south of the bridge the sleepers were practically undisturbed, only the two front wheels of 3rd class carriage No. 73 being derailed. A few sleepers on the bridge had been displaced by the wheels of the

vehicles having struck them, and some hook-bolts had been broken. There were no marks on the sleepers to show that both wheels had been on the sleepers, except in one place between the 7th and 8th piers. In most cases the sleepers had been hit in the outside of east rail, showing clearly that the vehicles were lifted up and blown clear off the rails, in a few instances hitting the sleepers outside the rail on their way down to the bed of the river. The noses of the brick piers on the east side were also cut away for a short distance. No damage was done to the girders, which were carefully examined, nor had any shifted on their bed-plates. Altogether about one dozen sleepers required to be straightened on the bridge after the accident. The road over the bridge was gauged, and found to be tight to gauge in places to the extent of from $\frac{1}{16}$ to $\frac{1}{8}$ of an inch. North of the bridge there were four wagons derailed within a distance of 50 feet of the bridge, two of them lying right across the road; from a point 50 feet from the face of north abutment up to where the engine was standing, *i.e.*, for a distance of 150 feet, the wagons had been thrown down the bank, but the road was untouched and, except on two or three sleepers close to engine where the first wagon was derailed, there were no marks of the wheels having been on the road at all. In no place, either on the bridge or in the road each side of it, were any marks found in the rails. Under the wagons derailed north of the bridge, the sleepers had been disturbed by reason of the derailment. There can be no doubt that the train was lifted off the road by the wind because of the absence of any mark in the bridge-sleepers showing that any one pair of wheels had been on them, which would have been the case had any wagon been derailed. On only a few sleepers between 7th and 8th piers were there any marks of a wheel on the west side of the bridge, and generally from the absence of marks of wheels on sleepers, and on road north of the bridge, it may fairly be inferred that the vehicles and wagons were lifted off the line bodily and thrown down.

S. W. Bowen, Permanent-way Inspector.—I have been a Permanent-way Inspector about 13 years, but have only been on this line about a week. Inspected the bridge, measured the girders on Friday, 12th, and it was then in good order. On the night of the accident I saw the ends in the east side of about 30 sleepers damaged by the vehicles falling over, and some of them knocked out of position slightly, and all the cut-walls on the east side, and wing walls of north abutment damaged; the road to the north of the abutment was slightly knocked out of place, and a few spikes bent.

When I arrived, the rear brake-van and a 3rd class carriage were on the south end five feet from the abutment; the leading wheels of the carriage were derailed. On the north end two wagons were standing across the rails, and two close to the bridge, derailed; the remainder were down the bank or in the river; beyond the wagon across the road up to the engine the road was undisturbed, and never touched by my men. There were no marks on the road to shew any derailment from defect in the road. In my opinion the train was overturned by a cyclone wind.

Joy Joyram.—I was Brakesman of 45 Up on the 15th April 1889. Have been 14 months on the Railway as signalman, gunner, and 4 months as brakesman; there were 11 vehicles behind the vehicle I was in, which was a third class carriage fitted with a brake No. 43; next to my carriage was an 18-feet empty wagon fitted for coolies, and run in case of any being taken ill on the road. When I left Madhnagar a few drops of rain were falling and it was stormy; just before coming to the bridge the wind was blowing harder, and as soon as we got on to the bridge my carriage was blown off. The carriage appeared to jump up and down by the force of the wind. I opened the brake shutter to apply my brake, heard a noise, looked out, saw the three vehicles behind me fall. My vehicle, No. 43, fell clear of the bridge into the water standing on its wheels; there were 12 passengers and myself in the carriage. No one in the carriage was hurt. We were only shaken. The water in the carriage was just over the seats. I should say it fell 30 feet.

H. S. Hutton.—I was Fireman of the engine of 45 Up of 15th; have been a fireman 16 months. After leaving Madhnagar there was a slight breeze and light rain; when I arrived at the bridge there was a stronger breeze—a regular cyclone; we went out slowly, starting from Madhnagar about 7 to 10 miles an hour. When we got to the bridge the breeze all but stopped; in going over the bridge I felt nothing wrong in the road, but after getting over it felt a sudden jerk; the engine stopped. I looked back on the west side; I saw the bridge clear and all the vehicles off; heard no crash but a howling of the wind. I first went with the driver to attend to the passengers, and then the driver sent me and the guard back to protect train and fetch assistance. I think the accident was caused by the train being blown and lifted off the bridge. There was one strong gust just as the engine stopped which lasted about 5 seconds.

Jean Louis Carreau.—I was Guard of 45 Up mixed on the 15th. I have had 3 years 9 months' Railway experience, 3 years Fireman and Driver, 9 months as Guard; left Madhnagar right time. It was then raining, cloudy and stormy; about ¾ mile out of Madhnagar close to the bridge I felt a jerk which threw me down; jumped up, looked out and saw the coaching vehicles falling over the bridge on east side, and the breeze was blowing from west to east. I had my window up on the next side as it was raining and blowing. When I looked out on the west side the breeze was so strong it nearly choked me. I applied my brake and stopped

almost instantly; while putting on the brake the brake-van rocked; went down to assist passengers; I helped a few out of the carriages and by that time Driver Read went across. I left him and Ticket Collector McDonald to help the passengers and went back to protect train, and send for assistance. I did not see the fireman, as he went to the north side to protect his train. I believe as the carriages fell they were upright, and seemed as if they had been lifted bodily off the line. I could only see the passenger vehicles. I could hear nothing but the howling of the wind.

The formation of my train was as follows:—

Engine No. 52

Low-sided truck	750	
Empty covered goods	193	
Ditto ditto	1,435	
Loaded covered goods	1,381	
Empty covered goods	31	
Ditto ditto	303	
Ditto ditto	314	
Ditto ditto	668	
Ditto ditto	1,323	
Ditto ditto	1,361	
Ditto ditto	415	
Ditto ditto	1,284	
Ditto ditto	428	
Ditto ditto	438	
Ditto ditto	247	
Ditto ditto	1,375	
Ditto ditto	1,326	
Ditto ditto	134	
Ditto ditto	339	
3rd class brake-van	43	
Empty covered	362	for cooly hospital.
3rd class	298	coolies.
Ditto	317	ditto.
Ditto	53	ditto.
Intermediate	284	passengers.
Composite	31	ditto
3rd class	68	ditto.
Ditto	297	ditto.
Ditto	81	ditto.
Ditto	73	ditto
Brake-van	143	guard.

A. K. Sen, Assistant Surgeon, Sára.—On arrival at the scene of accident at about 22 hours, I found one woman injured in a carriage with a few bruises only, no external injury, and a man laying on the bank with his head cut and a few bruises. I sent them to the hospital carriage brought by the Special to be treated. Hearing there were more in the village, I found a dead child on the west side with its parents who had brought it there, and they were asleep. I saw about 10 others with bruises, and a woman complaining she had lost a child 12 months old I made a search with the Sára Station-master and found eight passengers about a mile off, five injured, the others only now in hospital. I went to the village on the east side and found coolies injured, lying two or three together in different houses. I met two villiage chowkidars, who said there were 60 or 70 lying about in the different houses, and requested them to come for treatment, but they mostly refused to go then. By that time the Saidpur Special had arrived, and asked the Railway Police Magistrate and others to assist in getting them in. Those who came first were sent off by Special to hospital. Those found after were sent on later after being attended to, were sent on by another Special, and four afterwards came in who were sent on to Sára by a return Special.

Altogether there were about 70 injured. The first woman I saw died about 5 A.M.—16 at Madhnagar. A man by name Koomee, Assam Company's coolie, died at 15 hours on 17th from internal injuries received. Only four cases were serious, and two more now have become serious on account of fever having set in.

Most of the injured people say there was a heavy gust of wind like a whirlwind, lifted the carriages up and blew them over.

C. Stephen.—I was Driver of 34 Down mixed of the 15th, and crossed 45 Up at Madhnagar; 45 Up left as soon as I arrived at Madhnagar. There was a breeze blowing when I left Atrai, and a heavy storm came on at mileage 34, two miles from Madhnagar, to the north of the bridge. The storm slowed the train down to four or five miles an hour. There was nothing wrong with the bridge or permanent-way when I came over it.

Edward Read.—I was Driver of 45 Up mixed of 15th; have been a Driver on this system about four years. I arrived at and left Madhnagar, right time, 16-49. On approaching the bridge, 9 spans of 20 feet at mileage 33-22, I felt some heavy gusts of wind which only slightly affected the speed of the train. I was going about 12 miles an hour before, and on the bridge it was reduced to about 10 miles an hour by the wind. I had 31 vehicles in all on the train, 9 coaching, 1 loaded wagon, 21 empties, my engine being F class 52, and its load for a mixed train 35. After my engine had passed over the bridge a few wagons' length I felt a jerk; looked back and saw some wagons near the engine falling over on to the east side of the line; my engine was brought to a stand at once before I had time to apply my brakes. I did not know at first what had caused the accident, but when I got off the engine I at once thought the vehicles must have been blown over. I felt several gusts, and could not say which particular gust did it. I first went and gave assistance to the passengers whose vehicles had fallen into the river, and then went and examined the road. I did not cross the bridge when I went back to the Guard as it was wet and slippery and windy, and an open bridge without side protection, and waded through the water which was up to my middle, 3½ feet deep. I commenced assisting the passengers and sent the Guard back about half an hour after to give the necessary notice and send for assistance. It was dusk before I examined the road and bridge, about 18 hours. I saw a few sleepers at each end of the bridge with wheel marks on, but nothing in the middle of the bridge. I saw nothing wrong with the bridge; I did not run against or over anything to cause an accident. It was 16-55 when my engine stopped. I felt

nothing wrong with the road while I was running till the time of the accident. I shut off steam and my fireman applied the tender brake after we had stopped. There were 5 wagons attached to my engine by couplings, 4 covered wagons on their sides down the bank, and one low-sided next to the engine canted over to the east.

Conclusion.

The accident must be attributed to a violent gust of wind, amounting to a tornado, which unfortunately caught the train passing over an open bridge.

The wheel and other marks on the bridge are inconsistent with a derailment caused by any obstacle on the line or defect in the rolling-stock or way and works. The position of the vehicles after the accident is shown in the accompanying sketch.

No. 43, a third class carriage, with a brake compartment, contained a brakesman and 12 passengers. No. 362, an empty covered goods, attached for use as a hospital in case of cholera. These two vehicles appear to have been lifted up clear of the bridge structure and dropped down on their wheels into about 3 feet of water which broke the shock, causing the passengers and brakesman to escape uninjured.

The other vehicles seem to have caught the ends of the sleepers or cut-waters in their descent, causing them to fall either on their sides or on their roofs. Two 3rd class carriages falling on their roofs were completely crushed by the heavy weight of their frame and wheels. These carriages must have been nearly empty, or the loss of life would have been much greater, as it would seem impossible that any one inside them could have escaped.

The witnesses all agree in the opinion that the train was blown off the bridge, but very slightly in their description of the force and duration of the storm. Fireman Hutton gives 5 seconds as the duration of the gust which caused the accident.

Lieutenant-Colonel Clarke in his note shows that to overturn an empty covered wagon, metre gauge, would require a pressure of 49·4lb.

To lift bodily, as in the case of covered wagon, No. 362, weighing 3·4 tons, a pressure of 83lb per square foot must have been exerted—

Wagon weight	3·4 tons	=	7,616lb
„ frame	14′ × 6′ 7″ „	=	92 sq. ft.
„ „	$\frac{}{92}$	=	82·78 lb per sq. ft.

The tremendous pressure in this case may perhaps be accounted for by tornado sweeping up an open space being sudddenly deflected and obstructed by the high bank and bridge structure.

The narrow track of the storm may be demonstrated by taking the centre as having struck the train at carriage No. 43, the nineteenth vehicle, exerting a force of over 82·78lb, which at the 30th vehicle had decreased below 49·4lb, the amount calculated to overturn a 3rd class carriage.

The enormous force developed, and the suddenness and uncertain track of these tornados seem to preclude any reasonable precautions being taken to prevent future accidents from this cause.

APPENDIX

Statement of the damages to the stock in the accident at Madhnagar on 15th April 1889.

No. 1435	18′	Iron covered wagon.	—Both buffers bent; right side under-frame angle iron bent.
„ 1381	„	„	Buffer bent; axle-guard bent; axle-boxes broken, door flashings broken.
„ 134	„	„	Coupling pin, four axle-boxes, brake thrust rod and one door frame broken, buffers and axle-guards bent.
1323	„	„	Flap door boards and side angle iron broken; hook buffer and door flashings bent.

No. 1361 18′ Iron covered wagon.—	Brake-gear bent, partly broken; front left side plate broken; front left side corner angle iron twisted centre angle iron bent; three axle-boxes broken; four axle-guards bent; right end corner angle iron bent; one right end centre angle iron broken; two buffers broken; end bottom gusset plates bent; front end angle iron plate bent; door flashings broken.
1284 Iron covered wagon.—	Buffers broken; two axle-guards bent; two axle-boxes broken; brake rod and rack broken; left side under-frame angle iron bent; one right back and angle iron bent.
" 1375 " "	Two buffers bent; two axle-guards bent; three axle-boxes broken; two end buffer plates bent, and one broken at corner; six angle irons on right side bent; two angle iron gusset plates broken; one right back side plate broken; one right side under-frame angle iron bent.
" 193 18′ Covered goods wagon.—	Right side sole bar loose; front buffer broken; back buffer bent; cast-iron roof plates bent.
" 303 " "	One buffer broken; two cast-iron roof plates bent.
" 339 " "	Right top side rail broken; right sole bars and one side broken.
" 314 " "	Body completely smashed, back buffer broken; front buffer bent.
" 415 " "	Two buffers broken; two axle-boxes broken; sole bar broken; axle-guards bent; end and side pillars broken; two cast-iron roof plates broken.
" 361 Covered goods wagon.—	Side pillars broken; three cast-iron roof plates broken.
" 668 14′ Covered wagon.—	Body badly damaged.
" 428 " "	Back buffer bent; cast-iron roof plates broken; two back end uprights broken.
" 438 " "	Three axle-boxes broken; one buffer hook broken; one buffer hook bent, right sole bar broken, four axle-guards bent; four axle-guard bridles broken.
" 750 Low-sided wagon.—	Both sole bars broken; six floor planks broken; head stock loose; two buffers bent; two side iron brackets broken; three axle-boxes broken; two corner plates broken.
" 31 24′ Iron jute wagon.—	One axle-box broken; two buffers bent slightly.

The bodies of 3rd class carriages Nos. 83, 317, 53, 68, 297 and 81 are damaged beyond repair, and will have to be rebuilt. The under-frames of these carriages are practically uninjured; the buffers are all either broken or bent.

No. 284 Intermediate.—	One end and side pillars broken; panel plates bent; sunshades broken.
" 31 Composite.—	End panels and pillars broken; sunshades broken; cushions damaged; axle-boxes broken, and buffers bent; axle-guards bent.

Extract from a Report on the Accident which occurred at Lonâvla Station, Great Indian Peninsula Railway, at 12-40 A.M. on the 5th May 1889.

A shunting engine was working in the Lonâvla Station-yard, having 15 wagons attached, and was well within the protection of the down station signal, which was set to danger. The shunting train was moving slowly towards the station signal when the driver saw the lights of an advancing train. On this train not coming to a stand outside the station signal, he reversed his engine, but too late, and the trains collided at a point 166 feet inside the signal. This signal, it was stated in the evidence, could be worked at night to show an imperfect or "magpie" light.

The damage done to the shunting engine and attached vehicles was trifling, none of them left the road. The driver and firemen remained on the shunting engine, and none of them were injured. The approaching train, an up goods, had four of the wagons derailed, two of them overturned, and four men travelling in these (in charge of sheep) were injured, one fatally. None of the train staff were injured.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

REVENUE REPORT OF IRRIGATION WORKS IN THE PUNJAB FOR 1888-89.

No 40 I., Dated Calcutta, the 1st March 1890.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Letter No. 6578 I., dated 28th December 1889, from the Government of the Punjab, forwarding the Revenue Report of Irrigation Works in the Punjab for 1888-89, and Resolution by that Government reviewing the Report.

OBSERVATIONS —The canals in the Punjab are twelve in number: one of them, the Swat canal, is classed as a protective work; six, the Western Jumna, the Bari Doab, the Sirhind, the Lower Sohag and Para, the Sidhnai, and the Chenab canals are classed as productive; while the remaining five, the Upper Sutlej, the Lower Sutlej, the Indus, the Shahpur and the Muzaffargarh are classed as minor works: for the last-mentioned canal only Revenue Accounts are kept. Of the twelve canals the first four have a perennial flow, the remaining eight are only inundation canals.

2. The following statement shows the capital expenditure during and up to the end of the year:—

	Number of works.	During the year 1888-89.							Total direct and indirect to end of 1888-89.
		Works.	Establishment.	Tools and Plant.	Suspense Account.	Total direct charges.	Indirect charges	Total direct and indirect charges	
Major Works.		Rs.	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs.
Protective Works (Account head 35) . . .	1	39,248	8,810	799	—2,083	46,774	2,246	49,020	35,04,223
Productive Works (Account head 49) . . .	6	10,47,699	2,20,567	—12,541	—34,116	12,21,609	51,957	12,73,566	5,54,44,186
Minor Works of which Capital and Revenue Accounts are kept (Account head 43) .	4	...	...	...	—177	—177	...	—177	18,60,974
TOTAL .	11	10,86,947	2,29,377	—11,742	—36,376	12,68,206	54,203	13,22,409	6,08,09,383

The principal outlay was incurred on the Chenab canal, on which it amounted to Rs. 4,49,977 for works. Three syphons, a fall, eight bridges and two bungalows were completed; a large amount of earthwork was done; a considerable sum paid as land compensation; and good progress made with the distributaries.

On the Sirhind canal the expenditure on works was Rs. 2,92,966 from Imperial funds and Rs. 59,901 from contributions, but the information given in the Report as to what works were in progress during the year is insufficient.

On the Western Jumna canal the completion of the new distributaries was in hand, and progress was made in fixing permanent outlets on all the new rajbahas.

3. The following statement shows the progress that has been made in extending the main canals and their distributaries :—

	Sanctioned.		Completed.	
	Miles of Canals.	Miles of Distributaries.	Miles of Canals.	Miles of Distributaries.
Major Works.				
Protective Works	22	121	22	116
Productive Works	1,209	4,825	1,154	4,631
Minor Works.				
Of which Capital and Revenue Accounts are kept	1,792	155	1,790	155

Of the total length of main canal 431 miles are available for navigation.

4. The actual financial results of the year for the twelve canals, excluding the Native State portion of the Sirhind canal, were as follows :—

Canal.	Capital outlay.	Gross Revenue collected.			Working Expenses.			Net Revenue.	Percentage of net Revenue on Capital outlay.
		Irrigation Revenue	Miscellaneous Receipts.	Total.	Direct.	Indirect	Total.		
1	2	3	4	5	6	7	8	9	10
Major Works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Protective Works. Swat River Canal . .	35,04,223	2,22,943	4 553	2,27,496	87,425	7,232	94,657	1 32,839	3·79
Productive Works. Western Jumna	1 10,57,903	3,55,952	·88,376	9,44,328	4,65,251	33,278	4,98,529	4,45,799	4·03
Bari Doab .	1,62,99,349	16,33,904	1,62,092	17,95,996	5,64,592	36,415	6 01,007	11,94,989	7·33
Sirhind . .	2,34,92,823	10,66,739	65,059	11,31,798	5,35,932	30,672	5,66,604	3,65,194	1·55
Lower Sohag and Para .	6,63,530	56,090	234	56,324	50,289	3,965	54,254	2,070	0·31
Sidhnai .	7,55,341	1,69 764	1,604	1,71,368	72,267	3,828	76,095	95,273	12·61
Chenab .	31,75,240	37,123	561	37,608	78,348	3,493	81,841	—44,157	...
Total of Major Works, 1888 89 . . .	5,89,48,409	40,42,515	3,22,479	43,64,994	18,54,104	1,18,883	19,72,987	23,92,007	4 05
Total for 1887-88 .	5,76,25,823	37,20,146	2,85,777	40,05,923	16,00,852	1,00,396	17,01,248	23,04,675	3 99
Minor Works.									
Works of which Capital and Revenue Accounts are kept—									
Upper Sutlej . .	5,77,251	1,75,216	7,350	1,82,566	1,12,078	7,666	1,19,744	62,822	10·86
Lower Sutlej and Chenab	1,10,102	3,18,991	2,63,028	5,82,019	3,67,980	14,205	3,82,185	1,99,834	181 49
Indus Inundation .	7,08,734	1,56,003	94,976	2,50,979	2,45,762	12,145	2,57,907	—6,928	...
Shahpur Inundation .	40,739	37,782	524	38,306	31,846	487	32,333	5,973	14·66
Madhopur Workshops .	4,24,148	...	...	...	...	...	...	...	...
Total of Minor Works, 1888-89 . . .	18,60,974	6,87,992	3,65,878	10,53,870	7,57,666	34,503	7,92,169	2,61,701	14 06
Total for 1887-88 .	18,61,151	7,13,397	3,64,922	10,78,319	8,54,084	35,279	8,89,363	1,88,956	10·15
Works of which Capital and Revenue Accounts are not kept—									
Muzaffargarh 1888-89 .	...	2,52,798	1,41,996	3,94,794	1,99 906	6,047	2,05,953	1,88,841	...
" 1887-88	...	2,47,934	1,06,337	3,54,271	1,66,081	6,239	1,72,320	1,81,591	..
Grand Total 1888 89 .	6,08,09,383	49,83,305	8,30,353	58,13,658	28,11,676	1,59,433	29,71,109	28,42,549	*4 37
" 1887-88 .	5,94,86,974	46,81,477	7,57,036	54,38,513	26,21,017	1,41,914	27,62,931	26,75,222	*4·19

* These percentages of net Revenue on Capital outlay do not include Muzaffargarh canals.

5. A remarkable feature in this table is the great advance made by the Swat river and Sidhnai canals. The Swat river canal has made a return, excluding interest charges, of 3 79 per cent. on the capital outlay against a return of

0·38 in 1887-88 and that after being only four years in operation. The increase is partly due to the full rate of Rs. 2-8 per acre having been charged for the irrigation of the kharif crop against the interim rate of Re. 1 per acre which was previously levied; but there was also a substantial addition to the area irrigated, which for the two crops was 11,224 acres more than the area for 1887-88. The gross area irrigated amounted to 107,910 acres, which is 17,910 acres more than the ultimate area assumed when the project estimates were prepared. A further increase in area may be looked for, as at no time during the year was the full supply of 700 cubic feet per second, for which the canal was designed, required to be sent down, though sufficient water was always available in the river. The success of the Sidhnai Canal is also very noticeable. The area irrigated during the year was 50 per cent. in excess of that contemplated when the original project was drawn up, although the canal has been only three years in operation, and it already more than covers its interest charges.

On the Western Jumna canal there was a decrease in net revenue from Rs. 8,13,323 for 1887-88 to Rs. 4,45,799, which reduced the percentage of return from 7·47 to 4·03 per cent. This decrease is attributed to the abundant rainfall which rendered canal irrigation less necessary during the rabi season of 1887-88, the revenue of which is collected in the following financial year.

Among the minor works the Upper Sutlej improved its net return from Rs. 2,152 for 1887-88 to Rs. 62,822, the improvement being due to less expenditure and to the large area of the rabi crop of 1887-88. The Lower Sutlej and Chenab canals also show an increase, which is attributed to the carrying out of various works of improvement which have enabled a larger area to be irrigated.

The Bari Doab Canal was closed for 41 days from February 1st, 1889, against 17 days in February 1888, and 68 days in 1887. Such a closure during the irrigation season is much to be deprecated; every effort should be made to shorten the period during which this canal is annually closed, and, if possible, to postpone the closure to a time when water is less urgently required by the crops.

6. The interest account to the end of the year shows a balance in favour of the canals of Rs. 1,92,53,180, which is chiefly due to the small capital outlay and large returns on the West Jumna Canal. It was estimated, in para. 4 of last year's review, that the Bari Doab Canal would have repaid all arrears of interest charges in two or three years, but it has done so in one year and is now on the right side. The Swat river canal will also be able to meet its interest charges in full at no very distant date.

7. The following statement shows the revenue assessed for the year under the different heads, in which is included the rabi assessment for 1888-89, which is not collected till 1889-90. The manner in which the assessments are fixed for the different canals was described in para. 6 of last year's review.

	Area Irrigated.		Assessment, 1888-89.						Assessment, 1887-88	Rate per acre irrigated.	
	1888-89.	1887-88.	Water rates.	Occupiers' rates.	Owners' rates.	Share of land revenue.	Water advantage rates.	Gross assessed revenue excluding miscellaneous.		1888-89.	1887-88.
1	2	3	4	5	6	7	8	9	10	11	12
	Acres.	Acres	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Swat River	107,910	96,686	2,70,222	...	...	...	...	2,70,222	1,84,829	2 50	1·91
Western Jumna Canal	290,805	237,821	...	7,64,905	2,38,862	52,745	...	10,56,512	10,08,373	3 63	4·24
Bari Doab	519,226	473,465	..	13,07,307	...	...	4,30,264	17,37,571	15 78,432	3·34	3 33
Sirhind	476,656	390,965	13,12,184	...	...	...	..	13,12,181	9,86,674	2 75	2 52
Lower Sohag and Para	61,086	41,159	65 836	...	...	...	...	65,836	41,628	1·06	1·00
Sidhnai	108,885	75 284	2,13,002	..	...	...	...	2,13,002	1,63,619	1·95	2·17
Chenab	47,644	10, 54	...	75.360	...	...	...	75.360	5 976	1·58	0 55
Upper Sutlej	139,754	138,647	...	15,868	...	1,39,185	15,504	1,70,557	1,68,031	1·22	1·21
Lower Sutlej and Chenab	349,508	297.595	...	173	...	3,18,975	...	3,19,148	3,20,106	0 91	1·07
Indus	201,781	190,476	...	...	...	1,56,007	...	1,56 007	2,05,411	0·77	1·07
Shahpur	20,157	16,812	42,035	...	...		...	42,035	34,320	2 08	2 04
Muzaffargarh	289,827	280,327	..	...	...	2,52,926	...	2,52,926	2,47,949	0·87	0 88
Total	2,614,130	2,250,081	19 03,279	21,63,613	2,38,862	9,19,835	4,45,768	56,71,360	49,45,348	2·17	2·19

8. The gross area irrigated is again the largest on record, and shows an increase of 364,049 acres over the figures for the previous year. The increase is common to all the canals, but is most marked on the Sirhind canal, in which it amounts to 86,000 acres. This increase has an effect not only on the quantity of crops produced but also on the distribution of population. In the case of the Swat river irrigation the opening of the canal has resulted in a multiplication of the number of villages in the tract commanded. Of the 160 villages now irrigated, only 41 are old villages, the remainder having sprung up since irrigation was started. Under the Bari Doab Canal, irrigation has been extended during the last four years to 173 new villages, and the total number irrigated from this canal is now 1,362. The gross increase in the irrigated area in the five years from 1884-85 is one million acres, of which 700,000 acres belong to the perennial canals.

The areas of kharif and rabi crop for the year under review were as follows:—

	Kharif Acres.	Rabi Acres.
Perennial canals	554,466	840,122
Inurdation canals	683,481	536,061
TOTAL .	1,237,947	1,376,183

9. In the following table the areas under the principal crops are compared with the figures for the previous year:—

	1888-89. Acres.	1887-88. Acres.
Sugar-cane	71,561	83,691
Rice	165,837	158,837
Jowar	171,939	189,839
Maize	122,392	80,876
Wheat	935,510	783,189
Cotton	215,688	223,470

The increase in wheat and maize cultivation during the five-year period from 1884-85 has been most marked, having amounted to 75 and 550 per cent. respectively.

The gross value of the crops irrigated during 1888-89 is estimated at 752 lakhs.

10. Under the Swat river canal 18·28 per cent. and under Bari Doab canal 14·12 per cent. of the total area irrigated were double-cropped. The remark is made in para. 77 of the Report that the increase in the area of double crop is not satisfactory, "as the practice is generally held to be detrimental and exhausting to the soil." This, of course, is not the case when the land is sufficiently well manured, and the efforts of the canal officers should tend rather to facilitate the ample distribution of water to lands which are highly cultivated, and to discourage it where the agricultural system is such that the soil is likely to become deteriorated.

11. Some details are given in Statement No. I. E. of the irrigating duty of each cubic foot of water per second entering the canals, but nothing is said as to the irrigating duty of the standard unit for different descriptions of crops, and without this the information given is not of much value. What is wanted, in order to institute a comparison that may prove both interesting and valuable, is the irrigating duty of each cubic foot per second for wheat, maize, rice,

and the other principal crops cultivated; then taking the average period required to bring each crop to maturity, the total amount of water required for each acre of the different sorts of cultivation can be obtained, and the results compared with similar figures from other parts of India.

12. The working of the Native States branches of the Sirhind canal is described in interesting detail, and for the first time, in paras. 127 to 133 of the Report. The total available supply of the canal is divided between the Imperial and Native States branches in the proportion of 64 to 36, and this for the year under review gave 2,265 and 1,274 cubic feet per second respectively for the kharif crop, and 2,847 and 1,602 cubic feet per second respectively for the rabi crop. As a matter of fact the Native States branches received 152 cubic feet per second more than their share for the former crop and 408 cubic feet per second less for the latter. In return for their share of water the Native States pay 36 per cent. of the charges and receive 36 per cent. of the miscellaneous receipts on the main canal. They also pay all expenditure on the feeders, the three branch canals, and the Patiala navigable canal, the establishment on all of which is a provincial charge. The cost of the maintenance of rajbahas and of their own revenue establishment is paid directly by them. The three States that share the supply are Patiala, Nabha, and Jhind; and they do so in the proportion of 83·6, 8·8, and 7·6. The duty of water obtained in the Native States irrigation is in the aggregate but little more than half that obtained by the Imperial share of the supply. Only 140,234 acres were irrigated in the Native States under the two crops, whereas if the British standard had been reached, 268,114 acres might have been supplied. The proportion is only 52 per cent., and the three States compare as follows:—

State.	Area actually irrigated	Area irrigable according to British standard	Percentage.
	Acres.	Acres.	
Patiala	121,901	224,143	54
Nabha	7,987	23,594	34
Jhind	10,346	20,377	51

13. The following statement shows the particulars of the working of the Native States branches:—

State.	Capital outlay	Gross Revenue, less refunds	Working expenses.	Water-rates assessed.	Area irrigated.	Water-rate per acre	Working expenses per acre.
	Rs.	Rs.	Rs.	Rs	Acres.	Rs.	Rs.
Patiala . .	1,11,18,505	1,89,933	3,97,035	3,07,378	121,901	2·52	3·26
Nabha . .	11,70,369	35,519	45,252	30,499	7,987	3·82	5·66
Jhind . .	10,10,773	39,572	32,238	36,372	10,346	3·51	3·11
TOTAL .	1,32,99,647	2,65,024	4,74,525	3,74,249	140,234	2·67	3·38

The average water-rate per acre is slightly lower than that on the British branches of the same canal, chiefly because full water-rates are not yet levied in several villages; the schedule of rates is apparently the same. The working expenses are extraordinarily high. The financial position of these branches will no doubt improve, especially in Patiala, where the services of officers of the Public Works Department have been lent to direct irrigation operations, but it will take time to train the native subordinates.

14. In the following statement the working expenses on the different canals are compared with the figures for the previous year:—

		1888-89.					1887-88.
		Works.	Establishment.	Tools and Plant.	Indirect charges.	Total.	TOTAL.
	MAJOR WORKS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PERENNIAL	*Protective Works*—						
	Swat River Canal	35,714	51,658	53	7,232	94,657	90,123
	Productive Works—						
	Western Jumna Canal	2,16,086	2,36,987	12,178	33,278	4,98,529	5,82,309
	Bari Doab Canal	3,00,947	2,59,938	3,707	36,415	6,01,007	5,28,999
	Sirhind Canal (British portion)	3,13,682	2,19,088	3,162	30,672	5,66,604	3,61,833
INUNDATION	Lower Sohag and Para Canal	21,960	28,318	11	3,965	54,254	37,034
	Sidhnai Canal	44,077	27,345	845	3,828	76,095	41,009
	Chenab Canal	53,263	24,947	138	3,493	81,841	59,941
	MINOR WORKS.						
	Works for which Capital and Revenue Accounts are kept—						
	Upper Sutlej Canals	57,276	53,357	1,445	7,666	1,19,774	1,59,642
	Lower Sutlej and Chenab Canals	2,68,230	99,406	344	14,205	3,82,185	4,00,860
	Indus Canals	1,57,815	86,235	1,712	12,145	2,57,907	3,12,188
	Shahpur Canals	28,355	3,478	13	487	32,333	16,673
	Works for which only Revenue Accounts are kept—						
	Muzaffargarh Canals	1,56,571	43,192	143	6,047	2,05,953	1,72,320
	TOTAL	16,53,976	11,33,949	23,751	1,59,433	29,71,109	27,62,931
	Per acre irrigated	...	...	...	..	1·13	1·22

The working expenses for 1888-89 show an increase over those for 1887-88 of only a little over two lakhs, while the assessed revenue has increased by about seven and a quarter lakhs, and the gross revenue collected by about three lakhs and three quarters.

15. On the Western Jumna canal the new Gagsina bridge was completed. On the Bari Doab canal repairs to the training works in the Chakki torrent and to the rapids in the main canal were carried out. On the Sirhind canal the height of the shutters on the Rupar weir were raised; the retaining weir across the Siswan torrent was in progress; flour-mills were constructed at Jaghera and Bhatinda; and a number of rajbahas were provided with regulating gates. The large revenue expenditure on the Lower Sutlej and Muzaffargarh canals is due to the inclusion of Rs. 2,14,480 and Rs. 1,19,204 respectively on account of statute labour, which is included also in the receipt side of the account.

16. The charge for establishment in the last statement is made up of the following items:—

	1888-89.	1887-88.
	Rs.	Rs.
Direction	1,88,453	1,50,704
Executive	6,07,841	5,31,046
Medical	8,098	7,557
Revenue, including collection fees	3,29,208	3,15,695
Navigation	349	
TOTAL	11,33,949	10,05,002

It is noticed that the figures for Establishment under Executive and Revenue given in the individual canal reports only agree in the aggregate, and not separately, with the corresponding figures in columns 14, 16, and 19 of State-

ment I. C. It is suggested that the distribution might be made on the same principles in the Reports and in the Statement.

17. The only canals that are available for navigation are the Western Jumna and Sirhind, the length of navigable channel on which is respectively 243 and 188 miles.

The navigation receipts and expenditure on each are compared in the margin with the figures for the previous year. The principal receipts on the Western Jumna canal, Rs. 41,686, are derived from rafts, but it is explained that this traffic is not so productive as it might be, owing to the rates for the broad gauge railway sleepers being prohibitive. Some modification of these has been proposed, which it is expected will lead to a great expansion of the traffic. The total quantity of goods carried was 73,381 tons valued at Rs. 23,38,020.

	Western Jumna.		Sirhind.	
	1888-89	1887 88.	1888-89.	1887-88.
	Rs.	Rs	Rs.	Rs.
Receipts . .	44,658	47,497	11 288	12,104
Expenditure . .	7,405	9,101	13,894	18,803

18. The miscellaneous receipts for the year amounted to Rs. 3,47,921 compared with Rs. 3,13,700 for the previous year. The increase is mainly due to improved receipts under the head of "Water-power."

19. The Report was received by the Government of India on December 31st, which is a month later than that for the previous year. It is hoped that the report for the current year will not be so delayed. The Report continues to be admirably prepared, but there is a growing tendency to diffuseness in the individual canal reports, and the length of the whole Report has grown from 106 pages in that for 1886-87 and 120 pages in that for 1887-88 to 136 pages in that for the year under notice. The statement of irrigated area and value of crops given in the individual canal reports is given also in the appendices in statement III. E., and its insertion in the former place may be discontinued. The return of rainfall may also be relegated to the appendices. Other means of curtailing the Report without sacrifice of its clearness and interest may perhaps suggest themselves. In future reports each work should be given a distinguishing number. The points at which the gauges on the Sutlej and Chenab rivers are read should also be stated.

20. In the Resolution of the Punjab Government prefacing the Report, His Honour the Lieutenant-Governor congratulates Colonel Home and the officers of the Irrigation Department on the results achieved. The Government of India cordially agrees in these remarks. The progress of irrigation in the Punjab generally, and the special degree of success achieved on the Swat River, Bari Doab, Sirhind and Sidhnai canals are due to their efforts and have been noticed with high satisfaction by the Government of India.

ORDER—Ordered, that copies of this Resolution and of the Report, and of the Resolution by the Punjab Government, be forwarded to the Finance and Commerce and the Revenue and Agricultural Departments for information.

Ordered, also, that copies of the Resolution be forwarded to the Government of the Punjab for information and guidance, and that copies of this Resolution and of the Report and Resolution by the Punjab Government be forwarded to the Local Governments and Administrations in the Public Works Department noted in the margin for information.

The Governments of Madras, Bombay, Bengal, and the North-Western Provinces and Oudh, in the Public Works Department.
The Chief Commissioners of the Central Provinces, Burma, and Coorg.
The Residents at Hyderabad and Mysore.
The Agents to the Governor-General in Central India and Rajputana.

Ordered, further, that this Resolution and the Resolution by the Local Government be published in the Supplement to the *Gazette of India*, and that copies of this Resolution and of the Report be forwarded to Her Majesty's Secretary of State for India.

J. G. FORBES, *Colonel, R.E.*,
Deputy Secy. to the Government of India.

IRRIGATION BRANCH.

No. 6514 I., dated Lahore, the 21st December 1889.

RESOLUTION—By the Hon'ble the Lieutenant-Governor of the Punjab and its Dependencies.

READ—

Revenue Report of the Officiating Chief Engineer, Irrigation Works, Punjab, for the year ending 31st March 1889.

RESOLUTION.—The following table shows the outlay under Capital during, and to the end of, the year 1888-89:—

Budget Head.	Canal.	Capital outlay. During 1888-89	Capital outlay. To the end of 1888-89.
		R	R
35—Protective Irrigation Works.	Swát River . . .	49,020	35,04,223
49—Irrigation Works not charged against Revenue.	Western Jumna . .	1,75,247	1,10,57,903
	Bári Doáb . . .	1,45,337	1,62,99,349
	Sirhind	3,06,639	2,34,92,823
	Lower Sohág and Para .	34,563	6,63,530
	Sidhnai . . .	20,344	7,55,341
	Chenab	5,91,436	31,75,240
	TOTAL .	12,73,566	5,54,44,186
43—Minor Works and Navigation not classed as Productive.	Upper Sutlej . . .	...	5,77,251
	Lower Sutlej and Chenáb .	...	1,10,102
	Indus	—177	7,08,734
	Shahpur	...	40,739
	Madhopur Workshops .	...	4,24,148
	TOTAL .	—177	18,60,974
	TOTAL IMPERIAL . .	13,22,409	6,08,09,383
Contributions . .	Sirhind Canal . . .	60,150	1,32,99,647

Only revenue accounts are maintained for the Muzaffargarh Inundation Canals.

2. The following statement shows for each canal the revenue assessed during the past five years. The profits based on the assessments are shown as usual in the Chief Engineer's Report but as the figures necessarily do not agree with those of the Administrative Accounts, which are based on actual collections only, there appears to be no object in bringing them prominently to notice. The figures of assessments are, however, interesting, as they indicate the work done by the canals during the year under review.

Budget Item.	Canal.	Revenue assessed. 1888-89.	1887-88	1886-87.	1885-86.	1884-85.
		R	R	R	R	R
35	Swát River . .	2,74,775	1,87,020	68,342	19 102	...
49	Western Jumna .	11,44,888	11 02,415	11,91 931	9,16 787	11 40,788
	Bári Doáb . .	18,99,663	17,12,122	14,68,350	17,96,938	13 77,388
	Sirhind . . .	13,77,243	10,41,209	5,29,340	3 30,374	75,240
	Lower Sohág and Pára . . .	66,070	42,190	18 760	17 755	307
	Sidhnai . . .	2,14,606	1,64,120	57,262	...	...
	Chenáb . . .	75,921	6,232	...	...	...
	TOTAL, 49 .	47,78,391	40 68,288	32,65,743	30,61,854	25,93,673
	TOTAL, 35 AND 49 .	50,53,166	42,55,308	33,33,985	30,80,956	25,93,673

Budget Item.	Canal.	Revenue assessed.				
		1888-89.	1887-88.	1886-87.	1885-86.	1884-85.
		R	R	R	R	R
43	Upper Sutlej . .	1,77,907	1,82,220	1,37,219	97,911	1,09,537
	Lower Sutlej and Chenáb . .	5,82,176	6,08,828	6,08,388	5,57,039	6,02,481
	Indus . . .	2,50,649	2,87,680	2,39 097	2,39 625	2,29 681
	Shahpur . . .	42,559	34 994	27,917	32,306	29,521
	Muzaffargarh . .	3 94,922	3,74,755	3 51,765	3,38,918	3,69,496
	Total, 43 .	14 4[illegible],213	14,88,477	13,64,386	12,65,799	13,40,716
	Grand Total .	65,01,379	57,43,785	46 98,371	43,46,755	39,34,389

The Major Works (items 35 and 49) show very satisfactory progress, the assessments having nearly doubled themselves since 1884-85. The Minor Works (item 43) naturally do not show such good progress, as they have not been extended like the Major Works.

3. The working of the canals for which interest accounts are kept up is shown for the year 1888-89 in the following statement together with the returns on Capital outlay for three years:—

Budget Item	Canal.	Capital Outlay to end of year.	Collections less Refunds.	Working Expenses.	Net Revenue.	Interest Charges.	Percentage of Net Revenue on Capital Outlay.		
							1888-89.	1887-88.	1886-87.
		R	R	R	R	R			
35	Swát River .	35,04,223	2,27,496	94,657	1,32,839	1,34 236	3·79	0·38	—0·84
49	Western Jumna .	1,10,57,903	9,44,328	4,98,529	4,45,799	4,16,936	4·03	7·47	3·52
	Bári Doab .	1,62,99,349	17,95,996	6,01,007	11,94,989	6,23,849	7·33	6·84	8 09
	Sirhind . .	2,34,92,823	11,31,798	5,66,604	5,65,194	8,87,568	2·40	1·45	0 51
	Lower Sohág and Pára . .	6,63,530	56,324	54,254	2,070	24,947	0·31	—1·04	1·05
	Sidhnai . .	7,55,341	1,71,368	76,095	95,273	28,809	12·61	13·84	—0·17
	Chenab . .	31,75,240	37,684	81,841	—44,157	1,11,349	—1·39	—2·31	...
	Total .	5,54,44,186	41,37,498	18,78,330	22,59,168	20,93,458	4·07	4·23	3·57
	Total, 35 and 49	5,89,48,409	43,64,994	19,72,987	23,92,007	22,27,694	4 05	4·00	3·29
	Total, 1887-88	5,76,25,823	40,05,923	17,01,248	23,04,675	21,62,741	...	...	...

The falling off in the returns from the Western Jumna Canal is due to the demand for water during the Rabi season of 1887-88 having been unprecedentedly small owing to very favourable conditions of rainfall. The slight falling off in the case of the Sidhnai Canal is partly due to protective works at the tail of the needle weir across the Rávi at the head of the canal, on the safety of which the welfare of the canal depends, and partly to a larger share of the establishment charges being debitable to revenue, but the returns from this canal are still very good.

With the above exceptions, all the canals show an improvement on last year, and there is, on the whole, a clear surplus of R1,64,3 3 after meeting all charges for interest: in 1887-88 the surplus was R1,41,934.

The Swát River Canal, which is classed as a Protective work, has yielded a percentage of 3·79 on the Capital outlay after having been only four years in operation, and as there is every hope of its yielding still better returns in the future, it might well be classed as a Productive work.

4. The following table shows the financial results of the canals for which interest accounts are kept up to the end of 1888-89 :—

Budget Item	Canals.	Total of		Balance of	
		Net Revenue.	Interest Charges.	Net Revenue.	Interest Charges.
		R	R	R	R
35	Swát River . . .	92,893	9,97,761	...	9,04,868
49	Western Jumna . .	3,64,62,145	73,57,741	2,91,04,404	..
	Bári Doáb . . .	1,58,75,719	1,58,68,167	7,552	...
	Sirhind	8,01,702	93,22,701	..	85,20,999
	Lower Sohág and Pára .	3,167	89,478	...	86,311
	Sidhnai	1,95,854	1,10,456	85,398	
	Chenáb	—1,03,842	3,28 154	...	4,31,996
	TOTAL, 49 .	5 32,34,745	3,30,76,697	2,01,58,048	..
	TOTAL, 1888-89 . .	5,33,27,638	3,40,74,458	1,92,53,180	..
	TOTAL, 1887-88 . .	...	...	1,90,88,867	...
	TOTAL, 1886-87 . .	...	...	1,89,46,933	...

The Bári Doáb Canal has now cleared off its balance of interest charges, and there is every prospect of the Swát River Canal commencing to meet its interest charges at an early date.

5. The Working Expenses of the abovementioned canals amounted to R19,72,987 against R17,01,248 in 1887-88, refunds of revenue being excluded in each case.

The outlay on each canal for the last five years will be seen from the following statement :—

Canals	Working Expenses.				
	1888-89	1887-88.	1886-87.	1885-86.	1884-85.
	R	R	R	R	R
Swát River	94,657	90,123	55,035	24 994	...
Western Jumna . . .	4,98,529	5,82,309	5,13,537	5,13,117	4,71,265
Bári Doáb	6,01,007	5,28,999	5,87,976	5,47,783	4,97,521
Sirhind	5,66,604	3,61,833	2,39,398	2,20,224	1,45,206
Lower Sohág and Pára .	54,254	37,034	13,008	8,139	...
Sidhnai	76,095	41,009	14,364	..	.
Chenáb	81,841	59,941	...	...	..
TOTAL .	19,72,987	17,01,248	14,23,318	13,14,257	11,13,992

The increase in cost, as compared with that of 1887-88, is mainly due to the last four canals on the list having to bear their full share of maintenance charges. These are all new canals, and so long as considerable sums were being spent on works of construction, the revenue account was relieved of a large share of the cost of establishment under the heads of Direction and Executive; the mileage of distributaries that has to be maintained has also increased, especially on the Sirhind Canal, and the strain on them due to larger supplies being passed down them has also necessitated heavier expenditure in order to keep them efficient. The head works of the Sirhind and Sidhnai Canals also required considerable repairs, while the clearance of silt from the head channel of the Chenáb Canal proved heavy and expensive. There is a satisfactory decrease on the Western Jumna Canal, but on the Bári Doáb Canal extensive repairs to head works, torrent works and rapids, caused an increase.

6. The cost of Working Expenses and Establishment per acre irrigated is exhibited in the following table for the past five years :—

Canal.	Cost per acre irrigated.									
	Working Expenses.					Establishment.				
	1888-89.	1887-88.	1886-87.	1885-86.	1884-85.	1888-89.	1887-88.	1886-87	1885-86.	1884-85.
	R	R	R	R	R	R	R	R	R	R
Swát River	0 83	0 93	0·74	0·56	...	0 48	0 47	0·25	0 21	...
Western Jumna	1·71	2·45	1·62	2·29	1 69	0 81	1·09	0 81	1·22	0·91
Bári Doáb	1·16	1 12	1 45	1 08	1·32	0 50	0 51	0 59	0 45	0·51
Sirhind	1 19	0 92	1·11	1·44	4 02	0·46	0·30	0·29	0 35	0·99
Lower Sohág and Pára	0·88	0 90	0 75	0·47	...	0 46	0 39	0·14	0·09	...
Sidhnai	0·70	0 54	0 52	...	...	0·25	0 17	0 15	...	...
Chenáb	1 72	5 52	...	...	...	0 52	1 72	...	...	...

The percentages for the Western Jumna Canal have already been reduced, and a still further reduction may be looked for next year.

7. The working of the remaining canals, which are all Inundation Canals, classed under Minor Works (item 43), will be seen from the following table:—

Budget Item	Canal.	Capital Outlay to end of year.	Collections less Refunds.	Working Expenses.	Net Revenue.	Percentage of Net Revenue on Capital Outlay.		
						1888-89.	1887-88.	1886-87.
		R	R	R	R			
43	Upper Sutlej	5,77,251	1,82,566	1,19,744	62,822	10·88	0·37	—3·35
	Lower Sutlej and Chenáb	1,10,102	5,82,019	3,82,185	1,99,834	181 49	171 43	195·74
	Indus	7,08,734	2,50,979	2,57,907	—6,928	—0·98	—3·74	—0·85
	Shahpur	40,739	38,306	32,333	5,973	14 66	60 34	37·24
	Total	14,36,826	10,53,870	7,92,169	2,61,701			
	Muzaffargarh	...	3,94,794	2,05,953	1,88,841			
	Total, 1888-89	14,36,826	14,48,664	9,98,122	4,50,542			
	Total, 1887-88	14,37,003	14,71,999	11,01,092	3,70,907			

The net revenue has increased by R80,000, although the collections were less by R23,000: this result was due to the working expenses on the Upper Sutlej and Indus Canals having decreased. The percentages of return for the Lower Sutlej and Chenáb Canals is fictitious, as the Capital outlay does not represent the first cost of the canals, most of which were in existence at the time of the annexation. The Indus Canals are still worked at a loss, owing to the heavy cost of the new heads and embankments which the westward encroachments of the Indus necessitates.

The return from the Shahpur Canals is lower than usual this year owing to outlay having been incurred on a feeder to the new Sahiwál Canal.

The Muzaffargarh Canals are making steady progress.

8. The cost of Working Expenses and Establishment per acre irrigated by these canals is as follows:—

Canals.	Cost per acre irrigated.									
	Working Expenses.					Establishment.				
	1888-89.	1887-88.	1886-87.	1885-86.	1884-85.	1888-89.	1887-88.	1886-87.	1885-86.	1884-85.
	R	R	R	R	R	R	R	R	R	R
Upper Sutlej	0 86	1·15	1·46	1·49	1·30	0·33	0 41	0·54	0 76	0·40
Lower Sutlej and Chenab	1 09	1·41	1·20	0 99	0 92	0·29	0 34	0·27	0·21	0 20
Indus	1·27	1 64	1·39	1·37	1·36	0·42	0 44	0 44	0·47	0·41
Shahpur	1·60	0 99	0·83	0·70	0·72	...	...	...	...	...
Muzaffargarh	0·71	0·69	0·55	0 63	0·73	0 15	0·16	0 13	0·15	0·18

On the Shahpur Canals there is no regular establishment kept up, and the only charges made under this head are for Direction and Accounts.

With the exception of the Shahpur Canals the rates for working expenses are generally lower than last year, as are also the rates for establishment.

The cost of working of the Muzaffargarh Canals compares favourably with that of the other canals.

9. The mileage of channels sanctioned and completed at the end of 1888-89 is given in the following table :—

	Canals.	Mileage of Canals.		Mileage of Distributaries.		Mileage available for Navigation.
		Sanctioned.	Completed.	Sanctioned.	Completed.	
		Miles.	Miles.	Miles.	Miles.	Miles.
Perennial.	Swat River	22	22	121	116	...
	Western Jumna	279	279	906	897	243
	Bári Doáb	362	362	1,058	1,045	...
	Sirhind. British	319	319	2,468	2,373	142
	Sirhind. Native States	223	223	1,939	1,939	46
Inundation.	Lower Sohág and Pára	95	95	41	41	...
	Sidhnai	37	37	112	112	..
	Chenáb	117	62	240	163	...
	Upper Sutlej	221	219	109	109	...
	Lower Sutlej and Chenáb	749	749	19	19	...
	Indus	718	718	...	...	...
	Shahpur	104	104	27	27	...
	Muzaffargarh	779	779	401	401	...
	Total — British	3,802	3,745	5,502	5,303	385
	Total — Native States	223	223	1,939	1,939	46

The mileage of the Western Jumna Canal has been reduced from 366 to 279 miles by the transfer of the Butana, Bahadra, and Darba Branches of the Hánsi Branch to their proper head of Distributaries, and by the addition of a mile at the tail of the Delhi Branch which had originally been omitted.

The mileage of the Bári Doáb Canal has been increased from 354 to 362 miles by including the Dinanagar Navigation Channel.

The Sirsa Branch of the Western Jumna Canal, and the Koranga Canal of the Sidhnai system, which were sanctioned during the year, will appear in next year's return.

10. The areas irrigated by canals during the past five years are shown in the following statement :—

Year.	Perennial Canals.			Inundation Canals.			Total.		
	Kharíf.	Rabi.	Total.	Kharíf.	Rabi.	Total.	Kharíf.	Rabi.	Total
	Acres.	Acres.	Acres	Acres.	Acres.	Acres.	Acres.	Acres.	Acres
1884-85	345,869	346,203	692,072	522,474	399,742	922,216	868,343	745,945	1,614,288
1885-86	308,574	557,034	925,608	501,939	360,020	861,959	870,513	917,054	1,787,567
1886-87	351,472	659,589	1,011,061	536,301	403,278	939 579	887,773	1,062,867	1,950,640
1887-88	543,030	655,907	1,198,937	578,216	472,928	1,051,144	1,121,246	1,128,835	2,250,081
1888-89	554,466	840,122	1,394,588	683,481	536,061	1,219,542	1,237,947	1,376,183	2,614,130

The figures for 1888-89 are very satisfactory: the increase in the irrigated area during the five-year period is one million of acres, of which seven hundred thousand acres belong to the perennial canals: the area on the perennial canals has rather more than doubled itself during the same period.

11. The areas of the principal crops irrigated during the last five years is as follows :—

Crops.	1888-89.	1887-88.	1886-87.	1885-86.	1884-85.
	Acres.	Acres.	Acres.	Acres.	Acres.
Sugarcane	71,561	83,691	59,104	58,398	69,610
Rice	165,837	158,837	146,777	147,529	147,401
Jowár	171,939	189,839	151,525	152,756	159,041
Maize	122,392	80,876	36,961	39,994	18,606
Wheat	935,510	783,189	747,514	649,442	533,838
Cotton	215,688	223,470	212,779	196,851	186,549

The decrease in the area under sugar cane occurs on the Western Jumna Canal, where the area for 1887-88 was unusually high.

There is also a slight falling off in the areas under jowár and cotton.

The rice area has risen slightly, and there are large increases under maize and wheat. The area under maize on the Sirhind Canal continues to increase steadily notwithstanding the comparatively high water-rate levied on it, and it appears likely to become a staple crop on the Chenáb Canal also: the only other canals in which considerable areas of maize are irrigated are the Bári Doáb and the Swát River.

12. The value of crops irrigated by canals during the year under review is estimated at R7,51,97,720 against R6,84,66,306 in 1887-88.

The value of crops irrigated by the perennial canals averages R31·5 per acre, while the average water-rate assessed, including owner's and water-advantage rates, was only R3 1 per acre, or one-tenth of the value of the crop raised.

13. The Rávi and Sutlej Rivers afforded better supplies during the Rábi season than they did in 1887-88, but the supply of the Rábi was still very far below the requirements of the Bári Doáb Canal for Rabi crops.

The flood which occurred in the Jumna on the 20th September 1888 was the highest which has yet passed over the Tajawála Weir, but it did not cause any serious damage to the works.

On the same date a somewhat heavy flood passed down to Sutlej, and caused considerable damage to the Rupar Weir owing to the weir shutters not having heen dropped in time.

The torrents crossing the main line of the Sirhind Canal were in unusually heavy flood at the same time, especially the Siswan, where the water nearly topped the side walls of the superpassage.

On the Bári Doáb Canal the training works on the Chakki torrent at Dhangu sustained considerable damage.

14. In the Kharíf season the rainfall to the east of the Sutlej was about normal and, with the exception of the storm which passed up from Delhi to the Himalayas in the third week of September, fairly well distributed. To the west of the Sutlej the rains ceased at the end of August.

In the Rabi season there was no rain of any consequence till quite the end of January, but the rainfall at that time and during February was both general and heavy.

15. The duty, or area irrigated per cubic foot of water entering the canal, on the perennial canals is shown in the following table for the last five years:—

Canal.	Area irrigated per cubic foot.									
	1884-85.		1885-86.		1886-87.		1887-88.		1888-89.	
	Kharíf	Rabi.	Kharíf.	Rabi.	Kharíf.	Rabi.	Kharíf	Rabi	Kharíf	Rabi.
Swat River	...	...	...	...	62	...	84	...	61	...
	...	...	...	152	...	188	..	145	...	158
Western Jumna	94	...	86	...	66	...	90	...	69	...
	...	81	...	70	...	110	...	32	...	72
Bári Doáb	48	...	59	...	69	...	61	...	62	...
	...	115	...	140	...	123	..	123		139
Sirhind	...	...	57	...	46	..	57		61	...
	...	...	...	126	...	88	...	107	...	119

The duty on the Western Jumna Canal is lower than it should be in both seasons owing to the supply being in excess of requirements, but an improvement in the duty of this canal may be confidently looked for when the Sirsa Branch is opened for irrigation.

The Bári Doáb and the Sirhind Canals show an improvement in both seasons, and the Swát River Canal an improvement in the Rabi: the falling off in the duty on the last named canal in the Kharíf may be ascribed to the larger area of rice irrigated.

16. The Miscellaneous Receipts for the last five years are as follows:—

Year.	Miscellaneous Receipts.
	R
1884-85	2,08,141
1885-86	2,73 568
1886-87	2,28 470
1887-88	3,13 700
1888-89	3,47,921

The increase over 1887-88 is mainly due to larger receipts under water power.

17. The Western Jumna and Sirhind Canals are the only ones which are navigable, and the receipts and charges connected with navigation on them during the last three years are shown in the following table:—

Year.	Western Jumna.			Sirhind.			Total.		
	Receipts.	Charges.	Profit or Loss.	Receipts.	Charges.	Profit or Loss.	Receipts.	Charges	Profit or Loss.
	R	R	R	R	R	R	R	R	R
1886-87	19,473	5,216	+14,257	8,789	21,803	—13,014	28,262	27,019	+ 1,243
1887-88	39,474	9,101	+30,373	12,105	18,803	— 0,698	51,579	27,904	+23,675
1888-89	44,658	7,405	+37,253	11,288	13,894	— 2,606	55,946	21,299	+31,647

The figures for the Sirhind Canal include both "Imperial" and "Contributions." The bulk of the receipts belongs to the raft traffic, the tolls from boats only amounting to about R5,000 per annum: the raft traffic is being carefully watched, and steps are being taken to encourage it as far as possible by judicious alterations in the rates.

18. The working of the Native States Branches of the Sirhind Canal has been reviewed in paras. 127 to 133 of the Chief Engineer's Report. As might be expected, the progress has not been nearly so rapid as on the British Branches, nor has the same duty been got out of the water, but the following table shows that the irrigated area is steadily rising, and there is every reason to hope that, with the aid of the Engineer Officers who have been lent to the Patiála State, still better results will be shown in the future:—

Year.	Areas irrigated from the Native States Branches.											
	Patiala.			Nabia.			Jhind.			Total.		
	Kharif	Rabi	Total.	Kharif.	Rabi.	Total.	Kharif	Rabi.	Total	Kharif.	Rabi.	Total.
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres	Acres.	Acres.	Acres	Acres.	Acres.
1886-87	5,651	42,26[illegible]	47,920	704	5,895	6,599	1,892	7,396	9,288	8,247	55,560	63,807
1887-88	27,032	50,94[illegible]	77,98[illegible]	3,828	5 105	8,933	3,756	5,871	9,627	34 616	61,92[illegible]	9[illegible],541
1888-89	39,440	82,46[illegible]	121,901	2,880	5,107	7,987	5 447	4,899	10,34[illegible]	47,767	92,467	140,234

The value of crops irrigated by the Native States Branches is estimated at R37,71,433.

19. The project for the Sirsa Branch of the Western Jumna was sanctioned during the year, but work was not actually started as the alignment had to be laid down. The project for the Jhelum Canal was also sanctioned, and the first forty miles of the main line were marked out on the ground, but it was subsequently agreed that preference should be given to the completion of the Chenáb Canal with permanent head works; the estimates for this latter work were in a forward state by the end of the year.

Estimates were submitted during the year for three small canals from the Rávi River in connection with the weir at the head of the Sidhnai Canal, and towards the close of the year permission was accorded by the Government of India to proceed with one of them, the Koranga Canal.

Surveys for inundation canals from both banks of the Chenáb River in the Shahpur and Jhang Districts were practically completed during the year; also surveys for the extension of the Swát River Canal across the Kalpani Nadi into the Utman Bulak country, and for the extension of District Canals near Peshawar.

20. The Lieutenant-Governor is glad to be again able to heartily congratulate Colonel Home and the Officers of the Irrigation Department on the results achieved.

The revenue depending on the canals classed as Minor Works, which are all Inundation Canals, is almost all fixed revenue, so that there is no room for great variations in collections, but with the exception of the Indus Canals, which are difficult to maintain, these canals are working well, and the increase of net revenue due to decrease of working expenses is satisfactory.

In respect to the canals shown as Major Works, which class includes all the Perennial Canals, the returns show an increase of eight lakhs in revenue assessed and of more than three and-a-half lakhs in collections. Almost all these canals again show an improvement this year, and in the case of the two which do not, the causes were of a temporary and unavoidable nature. The growth of irrigation by the canals of all kinds is indicated in a marked way by the further great rise of 67 lakhs in the year's estimates of value of canal-irrigated crops; and the increase of produce which this implies in a country like the Punjab will be recognised when it is remembered that with our rainfalls in some districts no cultivation, and in many others nothing but a precarious growth of the poorer crops are possible without irrigation.

The complete final success of the Bári Doáb Canal, the very promising start made by the Sirhind Canal, and the immediate full development of the Swát and Sidhnai Canals, are, in such a country, with its large rivers commanding huge areas of arid waste, facts of the highest importance: they show that we can find room for the growth of the population and can improve the country immensely with benefit alike to the people and to the revenues of the State.

By order of the Hon'ble the Lieutenant-Governor,

F. J. HOME, *Lieut.-Colonel, R.E.,*
Offg. Joint Secretary to Government, Punjab,
P. W. Dept., Irrigation Branch.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

ADMINISTRATION REPORT OF IRRIGATION WORKS IN THE MADRAS PRESIDENCY FOR 1888-89.

No. 41 I., Dated Calcutta, the 1st March 1890.

RESOLUTION—By the Government of India, Public Works Department.

Read—

Administration Report of Irrigation Works in the Madras Presidency for 1888-89.

OBSERVATIONS.—The number of works in each class for which Capital and Revenue Accounts are kept, excluding those under investigation only, remains the same as for the previous year. The Capital expenditure on the three classes, during and up to the end of the year, is shown in the following statement:—

	Number of Works.	During the year 1888-89.							Total direct and indirect to end of 1888-89.
		Works.	Establishment.	Tools and Plant.	Suspense account.	Total direct charges.	Indirect charges.	Total direct and indirect charges.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Major Works.									
Protective Works	1	2,12,822	40,351	7,551	...	2,60,724	38,608	2,99,332	12,79,122
Productive Works	9	9,45,630	2,09,496	2,23,758	—983	13,77,901	64,979	14,42,880	5,31,54,878
Minor Works and Navigation.									
Works for which complete Capital and Revenue Accounts are made up .	5	2,15,814	52,588	—3,751	...	2,94,651	15,271	3,09,922	1,20,55,131
Total .	15	14,04,266	3,02,435	2,27,558	—983	19 33,276	1,18,858	20,52,134	6,64,89,131

2. The expenditure on Major Works was principally confined to the Rushikulya project, the Kistna Delta System and the Periyar project. In the first of these, progress was made with the dam for the Russellkonda Reservoir. In the Kistna Delta the widening of the Masulipatam and Bank Canal was proceeded with. In the Periyar project the expenditure was considerably less than the grant, work being delayed by repeated accidents to the ring-bunds, and to a portion of the temporary dam being washed away. The principal outlay was incurred on preliminary operations. In the case of the minor works for which Capital Accounts are kept the principal outlay was on the Buckingham Canal, for which no grant from Protective Works was available.

3. The following table shows the revenue and working expenses, excluding the interest charges, of the 13 Major and Minor Works in operation, as recorded in Statement II of the report:—

	Capital outlay.	Gross Revenue received in 1888-89			Working Expenses.			Net actual Revenue.	*Deduct*—Receipts and charges on account of old irrigation.	Net Revenue attributable to outlay of Government Capital	Percentage of return.
		Irrigation Revenue	Miscellaneous Receipts.	Total.	Direct.	Indirect.	Total.				
Major Works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Godávarí . .	1,26,40,748	21,68,816	1,06,645	22,75,461	6,32,721	35,292	6,68,013	16,07,448	99,210	15,08,238	11·93
Kistna .	89,71,944	15,70,020	46,637	16,16,657	4,02,574	19,178	4,21,752	11 94,905	66,757	11,28,148	12 57
Pennér . .	48,58,713	2,29,387	372	2,29,759	47,636	976	48,612	1,81,147	86,411	94,736	5·11
Sangam . .	35 71,886	2,20,011	1,417	2,21,428	70,715	1,695	72,410	1,49,018	1,05,590	43,428	1·21
Karnúl . .	2,16,42,645	76,377	5,169	81,546	1,46,865	4,232	1,51,097	—69,551	...	—69,551	...
Barur . .	3,65,636	3,565	56	3,621	1,416	40	1,456	2,165	2,172	—7	...
Cauvery .	17,79,474	33,42,120	6,914	33,49,034	3,89,581	6,880	3,96,461	29,52,573	20,68,065	8,84,508	49 70
Srivaikuntham .	14,51,541	1,84,491	1,076	1,85,567	35,779	1,193	36,972	1,48,595	66,605	81,990	5·64
Total for 1888 89	5,22,77,587	77,94,787	1,68,286	79,63,073	17,27,287	69,486	17,96,773	61,66,300	24,94,810	36,71,490	7 02
Total for 1887-88	5,14,37,609	71,41,648	1,86,532	73,28,180	16,08,114	62,761	16,70,875	56,57,305	24,47,751	32,09,554	6·23
Minor Works.											
Chembrambákam	7,36,589	57,398	179	57,577	6,585	—57	6,528	51,049	9,347	41,702	5 66
Pálár . .	18,54,206	2,63,778	1,357	2,65,135	72,755	1,632	74,387	1,90,748	1,21,450	69,298	3 73
Pelandorai .	4,44,876	12,186	166	12,352	16,439	417	16,856	—4,504	3,215	—7,719	...
Madras water-supply . .	17,54,045	22,195	11,811	34,006	14,016	360	14,376	19,630	5,793	13,837	0 78
Buckingham .	72,65,415	...	72,214	72,214	1,28,649	4,010	1,27,659	—55,445	...	—55,445	...
Total for 1888-89	1,20,55,131	3,55,557	85,727	4,41,284	2,33,444	6,362	2,39,806	2,01,478	1,39,805	61,673	0·51
Total for 1887-88	1,17,45,209	3,26,547	77,967	4,04,514	2,42,893	6,599	2,49,492	1,55,022	1,36,032	18,990	0·17

Of these the Kistna system is still incomplete, and the Sangam system is not yet in full working order. The poor returns on account of the Madras water-supply project are partly due to only Rs. 11,655 having been received by Government on account of the water supplied to the Municipality of Madras. Nothing is said in the report as to the quantity of water supplied, or the rate paid for it, and information on this point is requested. The working of the Karnúl Canal resulted in a deficit of Rs. 69,551; the area irrigated shows an increase of 20,566 acres over the previous year. This was partly due to scanty rainfall, which also led to a reduction of half the water-rate on dry crops. Moreover, liberal concessions were made to cultivators willing to take up blocks of waste land under this canal, water being given free of charge for 5 years and at half rates for 5 years, and 4,459 acres have been so occupied. The result was that the average rate per acre paid on the whole irrigated area fell from Rs. 3·19 to Rs. 2·59. The Buckingham Canal is responsible for more than half the outlay on minor works; and its revenue does not meet its working expenses.

4. In the statements attached to the report (I.C. to IV.C.) on the revenue side of the account the share of the receipts due to the old irrigation, and on the expenditure side the old maintenance charges have been excluded. These have again been calculated in the complicated manner which was commented upon in the review of the previous year's report. In letter No. 184 I. of 14th September 1889, the Government of India invited the attention of the Government of Madras to the expediency of crystallizing these old receipts and charges, and suggested figures based on a five-years average at which they might be finally fixed. In reply to this request the Government of Madras has intimated (letter No. 495 I. of 12th October 1889) that the question is now under consideration, but that the proposals made cannot be finally adopted until the accounts for the current official year are dealt with. The system of calculating the revenue due to irrigation in the Madras Presidency is exceedingly complicated, and is unlike that which obtains in any other part of India, and it is therefore eminently desirable that

any measure tending to simplify the system and to shew correctly the great service rendered by the irrigation works to the country, should be introduced without delay. The figures in para. 3 are worked out on this simplified system. The share of receipts due to the old irrigation in the year under review was Rs. 30,26,526, and the old maintenance charges were Rs 3,91,911.

5 In the statement in para. 3 the Miscellaneous receipts are those realised in the Public Works Department, principally on account of navigation. The irrigation receipts are those realised in the Revenue Department, the details of which are as follows for the 13 Major and Minor Works in operation :—

	Rs.
Share of Land Revenue due to Irrigation	74,18,623
Share of enhanced Land Revenue	4 83,131
Outstandings paid during year	2,48,590
Grand Total .	81,50,344

The manner in which the irrigation revenue is calculated was explained in para. 6 of last year's review. The above figures do not include the deduction of 5 per cent. on the revenue on account of collection charges in the Civil Department, which amounted to Rs. 2,46,196.

6. In the following statement the true irrigation receipts are compared with the area effectively irrigated for first and second crop as shown in the detailed canal reports. The corresponding figures for the previous year are also given for purposes of comparison :—

	Revenue derived from irrigated lands		Area irrigated.		Rate per acre.	
	1888-89.	1887-88.	1888 89.	1887-88.	1888-89.	1887-88.
	Rs.	Rs.	Acres.	Acres.	Rs	Rs.
Godávarí . . .	21,68,816	20,59,625	651,619	608,696	3·3	3·3
Kistna . . .	15,70,020	14,67,333	416,205	387,505	3 7	3·8
Pennér . . .	2,29,387	2,55,951	59,653	64,987	3 8	3 9
Sangam . . .	2,20,011	2,06,786	55,938	51,893	3 9	3·9
Karnúl . . .	76,377	56,284	34,999	21,927	2·2	2 5
Barur . . .	3,565	2,105	1,344	492	2 6	4 2
Cauvery . . .	33,42,120	29,06,773	1,007,136	937,634	3 3	3 1
Srivaikuntham . .	1,84,491	1,86,791	40,420	40,632	4·5	4·5
Total Productive Works	77,94,787	71,41,648	2,267,314	2,113,766	3 4	3·3
Chembrambákam .	57,398	48,868	19,416	16,186	2 9	3 0
Palar . . .	2,63,778	2,47,673	97,023	91,479	2·7	2·7
Pelandorai . . .	12,186	9,741	4,529	3,763	2 6	2·5
Madras . . .	22,195	20,265	10,251	9,235	2·1	2 1
Total Minor .	3,55,557	3,26,547	131,219	120,663	2 7	2 7
Grand Total .	81,50,344	74,68,195	2,398,533	2,234,429	3·4	3 3

7. A large amount of concealed cultivation was brought to light in the Kistna Delta, and the Madras Government is requested to state whether any measures have been adopted to ensure the detection of similar frauds in other districts and to prevent their repetition. It should also be stated when the new figures of the revenue survey of the Cauvery Delta are likely to be available for the purpose of checking the irrigated area.

8. A noticeable feature in the report is the prevalence of much higher rates on the Srivaikuntham irrigation than anywhere else. The figures are as follows :—

	Srivaikuntham	Cauvery.	Barur.	Sangam.	Pennér.	Kistna.	Godávari.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
1st crop . .	5 79	3 00	3 43	3 93	3 56	3·39	3·13
2nd „ . .	3·06	2·29	0 96	2·58	2 66	2·08	2·57

Under the Srivaikuntham also the area of second-crop irrigation bears a much higher proportion to first-crop irrigation than elsewhere, the figures being of first crop 21,506 acres, and of second crop 18,914 acres. It is understood that in the Southern Districts of Madras the first crop or Kar is a short one, lasting from May or June to August; while the second crop (Peshanum or Shambu) lasts from August to December, and is the more valuable of the two. In the northern districts, on the other hand, the first crop is a long crop, remaining five or six months in the ground and much the more valuable of the two. Under these circumstances the question suggests itself whether the irrigation rates quoted above bear the relation they should bear to the value of the crop raised, and whether the first-crop rates in the northern districts could not bear enhancement. The Governor General in Council will be glad to learn the views of the Government of Madras on this suggestion.

9. The Miscellaneous receipts comprise the following items:—

	1888 89. Rs	1887-88. Rs
Navigation	1,96,977	2,04,546
Plantation	13,634	7,589
Miscellaneous	45,277	53,988
Less refunds	—1,875	—1,624
	2,51,013	2,64,499

The navigation receipts were divided as follows among the different canals: –

	Length of navigable channel.	Receipts.	Expenditure.	Value of goods.	Ton-mileage.
	Miles.	Rs.	Rs.	Rs.	
Godávarí	481	93,271	74,788	1,80,82,324	102,45,080
Kistna	281	31,691	52,829	1,42,55,048	113,86,909
Karnúl	190	1,067	36,661	3,33,325	135,86,333
Buckingham	262	70,948	92,431	1,60,17,344	...
Total	1,214	1,96,977	2,56,709	4,86,88,041	352,18,322
Corresponding figures of previous year	1,189	2,04,546	2,54,614	5,22,37,200	409,64,410

Navigation was carried on at a loss on all canals, except the Godávarí. The Godávarí, Kistna and Buckingham Canals are worked as one system for navigation purposes, one license giving the right to navigate on all three.

The Madras Government is invited to consider whether, in view of the annually recurring loss on navigation, the license fees might not with propriety be raised.

10. The following statement shows the details of the true working expenses of the major works and of the minor works for which Capital and Revenue Accounts are kept without deducting "old maintenance charges." The figures are taken from columns 12 to 27 of Statement I.C. added to those in the table on pages 66-67.

	Productive Works.	Minor Works	Total.
	Rs.	Rs.	Rs.
Establishment, Public Works Department	4,60,736	48,292	5,09,028
Establishment, collection charges by Civil Officers	4 42,389	9,996	4,52,385
Works and Repairs	7,32,744	1,71,617	9,04,361
Tools and Plant, and Miscellaneous	86,883	3,140	90,023
Indirects	74,021	6,761	80,782
Total	17,96,773	2,39,806	20,36,579

11. The working expenses per acre irrigated, calculated in the same way as in last year's review, are shown for each of the irrigation systems in the following table:—

	Total Working Expenses.	Irrigated area	Rate per acre.
	Rs.	Acres.	Rs.
Godávarí	6,68,013	651,619	1·02
Kistna	4,21,752	416,205	1·01
Pennér	48,612	59,653	0·81
Sangam	72,410	55,938	1·29
Karnúl	1,51,097	34,999	4·31
Barur	1,456	1,344	1·08
Cauvery	3,96,461	1,007,136	0·39
Srivaikuntham	36,972	40,420	0·91
Total Productive Works	17,96,773	2,267,314	0·79
Chembrambákam	6,528	19,416	0·33
Palar	74,387	97,023	0·76
Pelandorai	16,856	4,529	3·72
Madras	14,376	10,251	1·40
Total Minor	1,12,147	131,219	0·85
GRAND TOTAL	19,08,920	2,398,533	0·79
Total for 1887-88	18,07,517	2,234,429	0·80

12. The unrealised demands at the beginning of the year consisted of one item of Rs. 32,700 on account of the Karnúl Canal. At the close of the year Rs. 31,576 remained unrealised on the same canal. All other demands were realised. The irrigation receipts are all for the Fasli year, which ends on June 30th.

13. The third class of works dealt with in the report are Irrigation and Navigation Works, for which neither Capital nor Revenue Accounts are kept. The irrigated area, revenue, and working expenses of this class of works are shown in the following statement:—

	Area, 1st and 2nd crop	Irrigation Revenue.	Rate per acre.	Working Expenses.	Rate per acre.
	Acres.	Rs.	Rs.	Rs.	Rs.
1888-89	3,511,830	91,68,325	2·61	19,06,882	·54
1887-88	3,607,321	94,74,377	2·62	17,19,698	·47

The area irrigated was made up of 2,699,538 acres of first and 812,292 acres of second crop.

14. The works for which neither Capital nor Revenue Accounts are kept, irrigate, in the aggregate, a larger area and bring in a larger revenue than the important irrigation systems. The works are principally tanks, irrigating areas of from 2 or 3 to 2,000 or 3,000 acres, and the total number of them in the Madras Presidency is probably not less than 50,000. Their proper maintenance is therefore a matter of the utmost importance, and this is a measure to which much attention has been devoted during recent years.

It had long been realised that the Public Works Department was not equal to the task, either as regards the staff or the funds available, of undertaking the maintenance of this enormous number of works, the large majority of which are quite insignificant individually, though collectively they are of great importance. The old system had been to keep the tanks in repair by means of customary village labour, but with the advent of the Public Works Department this custom fell into desuetude. One of the recommendations of the Irrigation Committee of the Famine Commission of 1877-78 was (Chapter IV of Report) that the tanks in Madras should be separated into Imperial and Minor, the former being defined as including all those irrigating more than 200 acres. The Imperial tanks, it was proposed to place under the charge of the Public Works Department, and the Minor tanks under that of the villagers on the old system, the obligation to keep them in repair being rendered compulsory by legislative enactment. These recommendations were accepted, but pending their final adoption, the Minor tanks were placed under the charge of the Revenue officers, funds for their repair being provided in the Provincial Public Works Department Budget. Subsequent consideration, however, rendered it inadvisable to frame a law making village labour compulsory, and the ultimate proposal was to hand the Minor works over to the villagers to maintain, a payment up to a limit of 4 annas per acre of the area irrigable being made to them to cover the cost of maintenance. On the other hand, no remission was to be granted them on account of failure of supply resulting from neglect to keep the works in repair.

15. A preliminary to the adoption of this proposal was the systematic repair of the tanks; and to effect this a Tank-Restoration Scheme was started in 1882. Tanks dependent on each other are placed in groups, and the requirements of each group are investigated and estimated for collectively. Executive parties follow the investigating parties and carry out the works estimated for. As the work is completed, it was the intention to hand over all Minor tanks as above defined, which do not require professional supervision, to the care of the villagers. There are six investigating parties, exclusive of the central office, and the same number of executive parties. The following statement shows the expenditure incurred on each :—

	Expenditure during 1888-89.					Expenditure to end of 1888-89.
	Works.	Repairs.	Establishment.	Tools and Plant.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
Execution . .	1,41,680	2,09,411	80,750	5,266	4,37,107	11,85,606
Investigation . .	34,246	...	96,590	984	1,31,820	7,86,404
Total .	1,75,926	2,09,411	1,77,340	6,250	5,68,927	19,72,010

The catchment area of the basins entered upon by the investigating parties at the beginning of the year was 8,684 square miles, of which 7,233 had been completely investigated. These totals were increased by the end of the year to 15,516 and 12,226 square miles respectively.

16. The cost of the investigation is, however, high. From the figures given on page 68 of the report for the different investigating parties, it appears that estimates to the amount of Rs. 16,36,847 had been sanctioned up to the end of the year, while estimates to the amount of Rs. 3,85,998 had been prepared and were under disposal. It has therefore cost Rs. 7,86,404 to prepare estimates to the aggregate amount of Rs. 20,22,845. The cost of preparation amounts to 39 per cent., and the Government of Madras is invited to consider whether this percentage cannot be sensibly reduced.

17. It is also a question for serious and immediate consideration whether the whole system on which the Tank-Restoration Scheme is based will not have

to be modified. No mention is made of the fact in the report, but it is observed from Proceedings No. 359 I. of 2nd August 1889, that in the case of the Periyakulam Minor basin, which was handed over to the care of the villagers in 1888, they have refused to undertake the maintenance of the tanks on the terms offered, and the opinion of the Government of Madras is that the experiment must be abandoned. In lieu it is proposed to entrust the maintenance of Minor tanks to the Revenue Officers, the cost being met from the grant for Minor Irrigation Works, while tanks irrigating less than 15 acres are to be made over to the villagers on some special terms, which it is believed means a fixed dry assessment. A full and early report on this subject should be submitted, as it is useless to continue to spend large sums on investigating and estimating for the requirements of works which the villagers refuse to, and the Public Works Department cannot, maintain.

18. The fourth class of works dealt with in the report are Agricultural Works, which mean river embankments and conservancy. The outlay on these during the year was as follows :—

	Rs.
River embankments	2,61,414
,, Conservancy	1,05,280
Miscellaneous	2,030
	3,68,724
Figures for 1887-88	3,28,991

This is exclusive of the charge for Establishment and Tools and Plant.

19. Nothing is recorded in respect to the irrigating duty of water for different crops, the evaporation from tanks, or other matters of professional interest. The large irrigation systems of Madras should afford opportunities for interesting and useful investigation on these and kindred points.

20. The report was received by the Government of India on December 3rd; its general arrangement continues excellent, but there are various small discrepancies in the figures relating to the year 1887-88, which do not agree in some cases with the figures entered in the report for that year. As regards these and some other minor subjects, the Government of Madras will be separately addressed.

ORDER.—Ordered, that copies of this Resolution and of the Report be forwarded to the Finance and Commerce, and Revenue and Agricultural Departments for information.

Ordered also, that copies of this Resolution be forwarded to the Government of Madras for information and guidance, and that copies of the Resolution be forwarded to the Local Governments and Administrations in the Public Works Department noted in the margin, for information.

The Governments of Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioner of the Central Provinces.
The Agent to the Governor General for Rajputana.

Ordered further, that this Resolution be published in the Supplement to the *Gazette of India*, and that copies of this Resolution and of the report be forwarded to Her Majesty's Secretary of State for India.

J. G. FORBES, *Colonel, R.E.,*
Deputy Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

(STATISTICS.)

IMPORTS OF COTTON, WHEAT, LINSEED AND INDIGO.

Statement showing in maunds the imports of Cotton, Wheat, Linseed and Indigo, by rail and river into Calcutta, Bombay Town and Karachi, during the month of December 1889.

Articles, and whither imported.	Whence exported.												
	Madras.	Bombay.	Sind.	Bengal.	N.-W. P. and Oudh.	Punjab.	Central Provinces.	Berar.	Assam.	Rajputana and Central India.	Nizam's Territory.	Mysore.	Total.
	Mds.	Mds.	Mds.	Mds	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Cotton, raw—													
Calcutta	...	...	...	8,261	1,34,064	4,679	..	..	306	532	...	...	1,47,842
Bombay Town	...	2,60,813	...	...	2,40,740	28,071	43,930	2,39,856	...	55,068	1,747	..	8,70,225
Karachi	...	...	15,703	...	114	19,818	...	...	...	...	...	...	35,635
Total	...	2,60,813	15,703	8,261	3,74,918	52,568	43,930	2,39,856	306	55,600	1,747	...	10,53,702
Wheat—													
Calcutta	...	...	...	1,03,192	71,804	44,295	7,261	...	...	...	...	...	2,26,552
Bombay Town	...	57,576	...	...	17,161	49,822	5,95,684	31,753	...	1,48,908	...	...	9,00,904
Karachi	...	...	2,64,201	...	83	7,82,735	...	...	...	...	...	...	10,47,019
Total	...	57,576	2,64,201	1,03,192	89,048	8,76,852	6,02,945	31,753	...	1,48,908	...	...	21,74,475
Linseed—													
Calcutta	...	...	...	1,38,310	44,045	...	904	..	...	...	...	...	1,83,259
Bombay Town	753	35,581	...	...	1,029	23	33,689	32,247	...	6,261	18,721	...	128,304
Karachi	...	...	...	...	...	...	...	..	...	...	...	...	—
Total	753	35,581	..	1,38,310	45,074	23	34-593	32,247	...	6,261	18,721	...	3,11,563
Indigo—*													
Calcutta	...	...	...	65,095	12,795	...	...	...	...	...	...	...	77,890
Total	...	...	...	65,095	12,795	...	..	...	..	...	...	..	77,890
GRAND TOTAL	753	3,53,970	2,79,904	3,14,858	5,21,835	9,29,443	6,81,468	3,03,856	306	2,10,769	20,468	...	36,17,630

* The imports of indigo into Bombay Town and Karachi are not returned.

DEPT. OF REVENUE AND AGRICULTURE,
The 26th February 1890.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1890.

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch	S. Ch	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Burma—																										
Tenasserim—																										
Mergui	...	...	...	...	11 8	11 1	14 2	11 11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	11 11	14 9
Tavoy	...	..	...	..	13 0	13 0	15 12	15 12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399 3	399 3	16 3½	16 3½
Moulmein and Amherst	7 14	7 14	...	...	9 11	9 11	12 2	12 2	...	...	...	...	...	...	...	...	10 2	10 2	12 2	12 2	...	...	220 0	220 0	20 8	20 8
Pegu (deltaic)—																										
Pegu	..	...	...	...	8 14	8 14	10 14	10 14	...	...	...	...	...	...	...	...	11 2	11 2	22 0	...	...	...	143 0	143 0	14 3	14 3
Rangoon	8 0	11 2	...	...	11 2	10 6	13 0	11 2	...	...	...	...	...	...	...	...	12 6	16 0	..	...	...	...	250 0	250 0	19 7	14 9
Thôngwa	...	...	...	...	10 5	10 5	12 4	12 4	...	...	...	...	...	...	...	...	...	..	...	...	...	...	150 0	150 0	14 4	14 4
Bassein	...	...	...	...	12 12	13 4	15 11	16 0	...	...	...	...	...	...	...	...	9 7	9 7	...	...	...	...	196 15	198 7	15 15	17 8
Pegu (inland)—																										
Shwegyin	...	..	...	...	9 1	7 15	9 9	8 14	...	...	...	...	...	..	...	...	...	...	...	...	...	...	250 0	250 0	14 2	14 2
Tharrawaddy	...	...	...	...	11 7	11 7	13 5	13 5	...	...	...	...	...	...	...	...	11 7	11 7	...	...	8 2	8 2	450 0	450 0	14 0	14 0
Henzada	...	...	...	...	13 4	11 0	13 4	15 10	...	...	...	...	...	...	...	...	9 8	9 8	...	...	..	...	183 8	183 8	17 11	17 11
Prome	12 2	12 2	...	...	14 9	13 4	18 3	18 3	...	...	...	...	...	...	...	...	10 6	10 6	...	...	9 6	9 6	167 9	167 9	14 3	14 3
Toungoo	...	...	...	...	9 2	9 2	12 13	12 13	...	...	...	...	...	...	...	...	9 7	9 7	...	...	...	...	200 0	200 0	14 1	14 1
Thayetmyo	9 9	9 9	...	...	14 0	14 0	17 4	17 4	...	...	...	...	...	...	...	...	10 11	10 11	...	28 3	...	...	392 0	392 0	11 3	11 3
Upper Burma—																										
Mandalay	11 13	11 5	...	...	10 7	11 5	11 5	12 5	...	...	...	...	...	...	...	...	8 4	8 0	18 6	16 11	8 8	7 12	64 0	64 0	17 12	20 0
Arakan—																										
Sandoway	...	.	...	...	24 11	21 9	35 0	30 13	...	...	...	...	...	...	...	..	...	...	..	...	...	...	469 11	469 11	22 11½	24 0
Kyaukpyu	...	..	...	...	17 6	16 0	18 14	17 7	...	...	..	...	...	...	...	...	6 0	6 0	...†	‡	.	..	340 0	340 0	21 0	21 0
Akyab	...	...	...	..	14 8	14 8	18 0	18 0	...	...	...	...	..	...	...	..	10 4	10 4	...	...	8 8	8 8	180 0	180 0	16 0	16 0
Assam—																										
Surma—																										
Sylhet	10 0	11 8	...	...	13 4	10 0	16 0	13 8	...	...	..	...	...	..	...	...	13 4	11 8	...	...	...	..	108 0	108 0	9 8	9 4
Cachar	8 0	8 0	...	...	10 0	10 0	15 3[illegible]	14 0	...	...	...	...	...	...	...	...	13 0	12 8	..	...	...	...	80 0	80 0	9 8	9 0
Khasi and Jaintiá Hills	...	...	...	...	5 0	7 8	8 0	8 8	...	...	...	...	...	...	...	...	8 0	8 8	16 0	16 0	...	...	100 0	100 0	6 8	6 8
Garo Hills	...	...	...	...	6 0	6 0	12 0	12 0	...	...	...	...	...	...	...	...	9 0	9 0	...	...	...	...	160 0	160 0	6 7	6 7
Brahmaputra—																										
Goalpára	18 0	18 0	...	...	8 0	7 0	14 0	14 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	18 0	18 0	80 0	80 0	9 0	9 0
Kamrup	10 0	10 0	...	...	7 0	8 0	20 0	20 0	...	...	...	...	...	...	...	...	13 0	12 8	...	...	...	...	160 0	160 0	9 0	9 0
Darrang	7 0	7 0	...	...	15 0	16 0	18 0	20 0	...	...	...	...	...	...	...	...	11 0	12 0	...	...	...	...	150 0	150 0	9 0	9 0
Nowgong	8 0	8 0	...	...	9 8	9 8	16 0	16 0	...	...	...	...	...	...	...	...	8 0	8 0	...	...	...	...	120 0	120 0	8 0	8 0
Sibsagar	...	...	...	...	6 8	6 8	18 0	16 0	...	...	...	...	...	...	...	...	11 0	11 0	...	...	...	...	120 0	120 0	8 8	8 8
Lakhimpur	9 0	9 0	..	..	8 0	8 0	14 0	14 0	...	...	...	...	...	..	...	...	12 0	12 0	10 0	10 0	...	...	160 0	160 0	8 0	8 0

Bengal—																												
Eastern hill tracts—																												
Chittagong Hill Tracts	...	...	...	...	12 4	10 0	14 0	11 6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	320 0	320 0	8 0	8 0
Hill Tipperah	6 0	6 0	...	...	8 0	8 0	15 0	14 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	8 0	8 0	...	...	8 0	8 0
Nágá Hills	...	...	...	...	4 0	4 8	10 9	10 0	...	...	...	...	...	...	...	...	4 4	4 0	...	...	...	...	80 0	80 0	4 0	4 0
Eastern—																												
Backergunge	...	...	...	...	13 5	13 5	16 0	16 0	...	...	...	...	...	...	...	...	15 0	15 3	...	...	...	...	120 0	120 0	10 10	10 10
Noakholly	...	...	...	...	16 0	16 0	18 0	18 0	...	...	...	...	...	...	...	...	10 0	10 0	...	...	7 0	7 0	...	...	9 0	9 0
Chittagong	11 0	10 0	...	...	11 0	11 0	15 11	15 11	...	...	...	...	...	...	...	...	12 0	12 0	...	...	...	...	110 0	100 0	9 0	9 0
Tipperah	11 7	11 7	...	...	10 0	10 0	16 0	16 0	...	...	...	...	...	...	...	...	13 14½	13 14½	...	...	8 6½	8 6½	...		8 14	8 14
Dacca	13 0	13 0	16 0	16 0	14 0	14 0	16 0	16 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	14 0	14 0	160 0	160 0	9 4	9 4
Mymensingh	11 8	10 0	...	...	10 8	10 0	14 0	12 12	...	...	...	...	...	...	...	...	14 8	13 0	...	...	14 0	13 0	...	...	9 4	9 0
Deltaic—																												
Khoolna	...	...	...	...	13 0	14 0	16 0	16 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	...	...	160 0	160 0	8 0	9 0
24-Pergunnahs	15 0	14 8	16 0	16 0	9 0	9 0	16 8	16 8	...	...	...	...	...	...	6 8	5 0	18 13	18 13	...	...	20 0	19 0	100 0	100 0	10 0	10 1
Midnapore	13 0	13 0	...	...	12 8	12 8 to 14 0	17 0	16 8 to 18 8	...	...	...	...	...	...	...	...	16 0	16 0	...	...	13 8	13 8	160 0	160 0	10 3	10 3
Howrah	...	...	...	...	9 8	9 8	14 0	14 0	...	...	...	...	...	...	...	...	16 12	17 0	...	...	13 4	13 8	100 0	100 0	10 0	9 2
Calcutta	13 12	13 6	18 0	16 9	9 2	8 11	13 14	13 8	20 3	19 4	14 15	14 0	...	...	15 14	16 0	16 9	16 4	18 2	18 10	17 12	16 7	100 0	100 0	10 2	10 0
Hooghly	13 0	13 0	...	...	8 0	8 0	13 0	12 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	11 0	11 0	120 0	120 0	9 0	9 0
Nuddea (Kishnaghur)	15 0	15 0	17 12	17 12	10 10½	10 10½	12 14	13 4	...	...	...	...	...	...	...	...	20 0	20 0	...	...	20 0	18 14	...	...	9 2	9 2
Jessore	12 12	13 5	...	...	9 0	9 0	16 0	16 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	16 0	16 0	160 0	160 0	9 3	9 2
Furreedpore	12 0	12 0	12 0	12 0	10 0	10 0	14 0	14 0	...	...	...	...	...	...	...	...	11 0	11 0	15 0	15 0	11 0	11 0	120 0	120 0	9 0	9 0
Central—																												
Bankoora	14 8	14 8	14 0	14 0	17 8	17 0 New.	21 0	21 0 New.	...	...	...	...	...	...	...	...	16 4	16 0	28 0	28 0	17 0	16 8	280 0	280 0	10 0	10 0
Burdwan	14 8	13 8	*	*	12 12	15 0	16 14	16 5	...	...	...	...	...	...	...	...	20 0	18 0	*	*	20 0	24 0	100 0	100 0	10 0	10 0
Beerbhoom	15 8	15 8	...	...	13 8	12 0	16 8	15 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	10 8	12 0	160 0	160 0	10 8	10 8
Moorshedabad	16 0	16 0	...	...	15 8	15 8	16 0	17 0	...	...	...	...	...	...	...	...	21 0	21 0	...	...	19 0	19 0	200 0	200 0	11 0	10 12
Sonthal Pergunnahs	13 0	13 4	...	...	12 0	12 0	17 0	17 0	...	...	...	...	...	...	...	...	16 0	16 0	25 0	25 0	20 0	20 0	200 0	200 0	9 0	9 0
Pubna	13 5	13 8	...	...	7 2	7 4	16 8	15 14	...	...	...	...	...	...	...	...	15 12	15 0	...	...	18 0	15 8	200 0	200 0	8 11½	8 11½
Bogra	Best 13 5 Com 16 8	Best 13 5 Com 16 8	...	...	12 0	12 0	18 12	19 8	...	...	...	...	...	...	...	...	13 8	14 4	...	...	...	...	90 0	[illegible]	9 0	9 0
Rajshahye	15 0 to 16 8	15 0	18 12	18 12	14 4	13 8	16 2	15 12	...	...	...	...	...	...	...	...	18 12	18 0	...	...	17 10	17 4	240 0	240 0	9 0	9 9
Maldah	16 0	18 0	...	...	8 0	12 0	17 0	17 0	...	...	...	...	...	...	...	...	13 0	18 0	...	...	...	...	160 0	160 0	9 0	9 0
Northern—																												
Rungpore	14 8	14 8	...	...	9 6	9 6	14 8	14 8	...	...	...	...	...	...	...	...	14 8	14 8	...	...	9 6	9 6	100 0	100 0	8 14	8 14
Dinagepore	16 0	17 4	19 0	16 0	14 0	15 8	19 0	19 0	...	...	...	...	...	...	...	...	14 4	15 0	...	...	...	...	160 0	160 0	9 8	9 8
Jalpáiguri	13 0	13 0	16 0	16 0	8 0	8 0	17 0	17 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	13 0	13 0	128 0	128 0	9 0	9 0
Darjeeling	10 0	10 0	10 0	10 0	5 8	5 0	10 0	12 0	...	...	...	...	13 0	13 0	...	...	10 0	10 0	18 0	18 0	8 0	8 0	120 0	120 0	8 0	7 0
Orissa—																												
Pooree	13 2	11 13	...	...	15 12	15 12	23 10	22 10	...	...	...	...	...	...	...	...	17 1	15 12	...	...	15 12	14 7	80 0	80 0	11 13	11 13
Cuttack	11 13	11 13	...	...	10 8	10 8	22 5	19 11	...	...	...	...	...	...	...	...	15 12	14 7	...	...	14 7	14 7	80 0	80 0	11 0	11 0
Balasore	15 0	15 0	13 0	13 0	13 0	13 0	19 0	19 0	...	...	...	...	...	...	...	...	14 0	14 0	...	...	...	...	160 0	160 0	10 0	10 0
Chota-Nagpur—																												
Singhbhoom	10 0	10 0	15 0	20 0	16 0	16 0	20 0	20 0	...	...	...	...	...	...	...	...	10 0	10 0	24 0	32 0	12 0	12 0	240 0	240 0	8 8	7 0
Manbhoom	13 5	13 5	...	...	14 0	15 0	20 0	22 0	...	...	...	...	...	...	...	...	15 3	16 0	32 0	32 0	20 0	19 0	200 0	200 0	9 2	9 2
Lohardugga	Red. 13 12 White 11 12	12 8	...	13 0	17 0	17 0	20 10 to 22 0	19 8 to 22 0	...	...	...	...	35 0	38 0	...	...	14 12	14 0	30 0	40 0	15 0 to 17 0	15 4	140 0	130 0	8 8	8 4
Hazáribágh	13 8	13 0	15 0	12 0	10 0	10 0	18 0	18 0	...	...	...	...	26 0	27 0	...	...	16 0	16 0	21 0	21 0	17 0	15 0	320 0	320 0	8 0	8 0

* Not sold.

† Maize R1-4 per 100 cobs

‡ Maize R1-10 per 100 cobs.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1890—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat		Barley.		Rice, best sort.		Rice, common		Jowar or cholum (*Sorghum vulgare*).		Baira or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Bengal—*continued.*																										
Behar, south—																										
Monghyr	18 10	18 10	21 0	21 0	16 12	13 8	19 11	16 13	...	...	...	...	...	...	16 12	...	21 0	23 1	22 1	24 2	16 12	17 13	147 0	147 0	9 11	9 11
Gya	16 0	16 8	23 0	23 0	10 8	10 0	17 0	17 0	...	...	...	...	...	...	15 0	15 0	20 0	20 0		...	19 0	19 0	160 0	160 0	9 2	9 2
Patna	Red. 17 8 / White. 15 8	Red. 17 6 / White. 15 8	24 0	24 0	10 8	10 8	17 14	18 0	22 0	22 0	...	...	27 0	27 0	19 0	19 0	23 0	23 0	22 8	23 0	21 8	21 0	130 0	130 0	10 0	10 0
Shahabad	16 0	16 0	23 0	22 0	9 0	9 8	17 0	17 0	23 0	21 0	...	...	...	...	...	...	21 0	20 8	...	..	19 0	20 0	140 0	140 0	9 12	10 0
Behar, north—																										
Purneah	18 0	20 0	...	.	18 0	18 0	19 0	19 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	16 0	16 0	120 0	130 0	9 0	9 8
Bhágalpur	16 6	14 11	20 3	20 3	11 6	12 0	18 5	17 10	...	..	...	...	...	.	...	...	20 3	20 3	22 11	22 11	17 11	17 11	164 0	164 0	10 1	10 1
Durbhunga	13 3	15 6	27 8	20 12	9 14	17 9	19 3	20 4	...	...	...	...	26 7	28 8	...	..	20 0	23 0	24 3	24 8	16 8	18 8	200 0	160 0	10 0	10 0
Mozufferpore	14 0	14 0	20 0	20 0	9 0	12 0	17 0	18 0	...	...	...	...	...	...	...	..	18 0	18 8	26 0	22 8	18 0	8 0	160 0	160 0	10 0	10 0
Sarun	15 8	16 0	21 0	20 0	9 4	8 8	17 6	15 8	...	...	...	...	22 0	23 0	16 0	13 0	20 8	20 8	21 12	21 0	19 8	19 0	160 0	[illegible]	9 8	9 8
Chumparun	13 0	13 0	...	...	10 0	9 0	19 0	18 8	...	...	...	...	.	...	...	..	23 0	22 0	24 8	24 0	17 8	17 0	160 0	160 0	10 0	9 8
N.-W. Provinces—																										
Eastern—																										
Mirzapur	13 0	13 8	19 0	18 0	8 0	8 0	15 0	14 0	20 0	20 0	18 0	18 0	20 0	20 0	20 0	20 0	18 0	19 0	22 0	21 0	20 0	19 0	100 0	100 0	10 0	10 0
Benares	14 10	14 6	19 0	19 12	9 8	9 12	15 11	15 7	20 10	21 2	19 8	18 11	•	13 0	11 8	11 8	19 4	19 8	20 14	21 11	19 8	19 8	120 0	140 0	10 2	9 9
Ghazipur	12 14	14 10	18 10	18 10	7 1	7 2	12 14	11 0	19 5	19 5	17 6	17 5	29 10	29 10	20 0	20 0	18 10	18 10	19 5	19 5	18 0	18 10	154 0	154 0	9 10	10 0
Jaunpur	15 0	13 0	18 8	18 8	7 0	7 0	13 0	13 0	21 0	21 0	...	...		..	...	...	23 0	20 0	16 0	16 0	21 0	18 0	140 0	140 0	11 0	11 0
Allahabad	14 0	14 0	19 8	19 12	7 0	7 0	11 0	11 0	23 8	24 0	19 0	19 0	23 0	22 0	24 0	24 0	19 0	19 0	20 0	20 0	20 0	20 0	100 0	90 0	10 0	10 0
Central—																										
Bánda	15 0	16 0	20 0	20 0	8 0	8 0	15 0	16 0	25 0	26 0	24 0	23 0	...	...	...	...	24 0	23 0	...		14 0	14 0	160 0	160 0	11 0	11 0
Fatehpur	14 4	14 8	21 8	21 8	10 8	10 8	15 8	15 0	23 12	23 12	21 0	21 8	...	...	...	...	24 0	23 0	24 0	24 0	25 4	25 4	160 0	160 0	10 12	10 12
Hamirpur	16 0	16 0	23 0	23 8	9 0	9 0	13 12	13 0	25 8	24 8	21 14	21 14	...	...	..	...	25 8	25 0	...	...		28 10	140 0	140 0	11 0	11 4
Jalaun	17 0	17 0	22 0	22 0	9 0	9 0	10 0	10 0	24 0	24 0	21 0	21 0	...	15 0	16 0	16 0	25 0	25 0	18 0	18 0	24 0	24 0	140 0	140 0	10 0	10 0
Cawnpore	16 4	16 4	23 8	23 8	8 12	8 12	13 0	13 0	24 8	24 8	24 0	23 8	.	...	27 0	28 0	25 8	25 8	27 0	26 4	25 8	24 8	140 0	140 0	12 0	12 0
Etáwah	16 9	17 0	24 0	24 0	6 0	6 0	12 0	12 0	23 0	24 4	22 0	22 8	20 0	20 0	20 0	20 0	27 0	28 0	30 0	30 0	27 0	27 0	120 0	120 0	11 0	11 0
Farukhabad	15 8	16 0	23 8	24 0	7 0	6 8	10 8	10 8	20 0	20 8	20 8	20 8	...	...	...	...	27 0	28 8	...	...	26 8	27 0	130 0	140 0	10 8	10 4
Mainpuri	18 4	17 12	25 4	24 12	4 8	4 8	13 4	8 0	21 4	21 4	21 12	21 0	...	. .	.		28 4	27 4	...	27 4	29 8	29 12	160 0	160 0	11 12	11 12
Etah	18 4	17 4	24 4	24 4	6 8	7 8	11 8	11 8	22 8	20 0	21 0	19 0	26 0	26 0	10 0	10 0	25 0	25 0	29 0	28 0	22 8	21 8	120 0	120 0	11 0	11 0
Western—																										
Lalitpur	18 0	16 8	24 0	22 0	9 0	9 0	12 8	12 8	29 0	27 0	15 0	15 0	28 0	28 0	20 0	20 0	22 0	20 0	32 0	32 0	13 0	13 0	160 0	160 0	10 8	10 8
Jhánsi	18 12	18 12½	26 12	26 12	8 0	8 0	12 4	12 4	25 14½	25 12	22 0	22 0	. .	...	...	..	24 15	24 4	30 0	30 0	26 4	26 4	180 0	180 0	10 8	10 8
Agra	16 0	15 8	21 0	21 0	5 0	5 0	9 0	9 0	20 8	20 0	20 0	19 0	...	...	17 0	17 0	23 0	22 0	23 0	23 0	19 8	17 8	100 0	100 0	11 8	11 8
Muttra	16 8	15 8	21 0	21 0	7 8	7 8	11 8	11 8	21 0	21 0	19 0	18 0	...	...	8 0	8 0	23 0	22 8	23 0	23 0	28 0	28 0	100 0	100 0	12 0	12 0
Aligarh	16 14	16 12	23 0	23 0	5 8	5 8	10 8	10 8	21 0	21 0	20 8	20 8	...	...	16 0	16 0	25 0	24 8	26 0	26 0	30 0	30 0	120 0	120 0	11 4	11 4
Bulandshahr	17 12	18 0	24 8	24 0	7 0	7 0	11 0	11 0	20 0	22 0	20 8	18 0	.	...	17 0	16 0	24 8	24 12	24 4	23 4	20 0	20 0	120 0	120 0	11 6	11 4
Meerut	16 8	16 12	26 0	26 0	5 6	5 8	14 0	14 0	24 0	22 8	19 8	19 8	14 0	14 0	14 0	14 0	22 0	22 8	22 8	22 8	25 8	25 8	100 0	100 0	11 4	11 4
Sub-montane—																										
Ballia	15 8	15 8	19 4	19 4	9 8	9 6	18 0	16 12	18 0	18 0	.	18 0	...	21 13	13 0	13 0	20 8	20 8	20 8	20 8	19 4	19 4	155 0	155 0	10 6	10 6
Azamgarh	14 0	14 0	18 1	19 3	8 14	8 14	14 0	15 8	...	...	...	...	...	...	...	11 13	20 0	18 1	20 10	20 10	13 10	14 12	177 8	177 8	10 8	10 8
Gorakhpur	13 8	13 8	18 14	18 14	9 0	9 0	15 11	14 13	...	...	...	...	19 2	19 12	14 6	14 6	19 12	19 12	19 12	18 14	19 12	19 12	140 0	140 0	10 0	10 0
Basti	15 8	15 0	16 0	16 0	8 12	8 12	26 0	26 0	14 0	14 0	...	.	12 0	12 0	8 0	8 0	19 8	19 8	20 0	20 0	21 0	21 0	140 0	140 0	9 8	9 0
Shahjahánpur	17 8	17 8	27 0	26 8	8 8	8 8	17 8	17 8	24 0	23 0	24 8	24 0	32 0	32 0	28 0	31 0	28 0	27 8	27 0	28 0	26 8	26 0	140 0	140 0	11 0	11 0
Budaun	17 4	17 4	26 0	26 0	6 0	6 0	15 0	15 0	22 0	22 0	21 8	20 8	...	...	...	...	28 0	28 0	...	...	31 0	31 0	192 0	192 0	11 0	11 4
Pilibhit	16 13	16 6	30 0	30 0	12 8	12 8	16 4	16 4	...	...	20 0	20 0	...	...	...	...	25 1	24 6	30 0	30 0	26 4	26 4	160 0	160 0	10 14	10 14

Tanda	16 14	15 0	32 8	32 8	8 12	8 12	11 14	15 0	27 8	26 4	21 0	21 4	...	...	21 0	21 0	25 0	23 0	27 0	27 0	25 0	25 0	156 0	150 0	11 8	11 12
Bijnor	15 3	16 14	23 10	24 12	11 4	11 4	13 8	14 1	...	...	18 9	18 9	...	...	...	...	21 10	22 8	...	...	24 12	24 12	135 0	135 0	11 0	10 11
Muzaffarnagar	17 1	17 10	26 4	27 8	6 9	6 9	13 2	13 5	23 2	24 5	19 12	19 12	17 10	17 10	15 5	15 5	23 10	23 2	24 3	25 5	14 4	14 4	132 0	132 0	11 4	11 3
Saháranpur	16 2	14 8	24 11½	24 11½	8 9½	8 9	11 13	11 13	22 9	22 9	22 9	22 9	23 10½	23 12½	22 9	22 9	23 10½	23 10½	24 13½	24 11½	17 3	17 3	129 0	129 0	11 4½	11 4½
Dehra Dún	15 8	15 8	27 0	27 0	6 8	6 8	11 0	11 8	20 0	20 0	20 0	20 0	24 0	24 0	...	...	21 8	21 8	20 0	20 0	18 0	18 0	160 0	160 0	10 0	10 0
Kumaun	11 0	11 0	14 0	14 0	10 0	10 0	11 0	11 0	...	...	...	...	17 0	17 0	16 0	16 0	12 8	12 8	16 0	16 0	9 0‡	9 0‡	120 0	120 0	7 0	7 0
Garhwál	21 8	21 8	23 12	23 12	9 0	9 0	14 0	14 0	...	...	...	...	29 0	29 0	...	...	11 0	11 0	...	...	8 0	8 8	180 0	180 0	8 0	8 0
Oudh—																										
Southern—																										
Partabgarh	15 8	14 12	22 8	21 8	14 0	14 0	15 8	15 10	21 0	21 5	19 0	19 10	26 0	26 0	...	...	22 8	21 5	...	...	15 0	14 5‡	168 0	180 0	9 13	9 13
Sultanpur	15 8	15 8	21 8	21 8	9 0	9 0	15 8	15 8	20 0	20 0	16 0	16 0	36 0	36 0	20 0	20 0	24 8	24 8	16 0	16 0	20 0	20 0	160 0	160 0	11 0	11 0
Rae-Bareli	16 0	16 0	21 0	21 0	7 0	7 0	14 8	14 8	21 8	22 0	21 8	21 0	22 0	22 0	16 0	16 8	26 0	25 8	20 0	20 0	24 0	24 8	180 0	180 0	10 0	10 0
Unao	15 0	15 0	21 0	21 0	8 0	8 0	15 0	15 0	23 0	22 0	23 0	21 8	...	23 0	16 0	16 0	25 0	25 0	28 0	27 0	18 0	17 0	160 0	160 0	11 0	11 0
Lucknow	15 0	15 4	20 8	21 0	6 0	6 0	13 0	13 0	21 0	20 8	21 0	21 0	...	25 0	20 0	22 0	21 4	21 0	22 0	20 8	23 0	23 0	120 0	120 0	10 8	10 8
Hardoi	17 4	17 0	25 0	25 0	7 0	7 0	14 0	14 0	23 0	23 4	24 4	24 0	...	...	...	...	27 8	27 0	33 0	27 0	16 8	16 0	120 0	160 0	10 8	10 8
Northern—																										
Fyzabad	14 14	14 14	21 0	20 8	11 0	10 10	14 8	14 8	20 0	20 0	20 8	20 8	21 0	21 0	18 4	18 8	21 12	22 0	22 0	21 8	21 0	21 4	120 0	120 0	10 0	10 0
Barabanki	14 8	14 4	21 0	20 0	10 0	10 0	12 0	12 0	21 0	20 0	19 0	18 0	26 0	23 0	19 0	19 0	22 0	22 0	22 0	21 0	24 0	23 4	120 0	120 0	10 0	10 4
Gonda	16 4	16 4	18 0	18 0	11 14	11 12	14 4	14 4	21 0	20 0	19 0	20 0	24 0	20 0	17 0	16 0	22 0	22 0	23 8	23 8	21 0	20 8	200 0	200 0	10 12	10 12
Bahraich	16 8	16 8	21 0	21 0	11 0	11 0	13 0	13 0	24 0	25 0	19 0	19 0	29 0	30 0	...	...	23 0	22 0	24 0	25 0	23 0	23 0	160 0	160 0	10 8	10 8
Sitapur	16 12	17 0	26 0	26 0	8 0	8 0	18 0	18 0	25 0	25 0	24 8	24 8	27 0	27 0	26 0	27 0	27 0	28 0	24 0	23 0	24 4	25 8	160 0	160 0	10 12	10 12
Kheri	16 0	17 6	26 0	26 0	8 0	8 0	18 0	18 0	26 0	25 8	25 0	25 0	36 0	36 0	16 0	16 0	24 0	25 0	29 0	29 0	25 0	25 0	140 0	140 0	10 8	10 8
Rajputana—																										
Eastern—																										
Partábgarh	13 2	13 12	15 0	15 0	7 8	6 14	10 6	10 6	23 12	21 14	16 4	15 0	...	...	...	...	18 12	18 12	25 10	25 0	25 10	21 14	...	...	11 14	12 7
Bánswára	16 6	15 10	16 4	16 4	8 12	8 9	15 0	17 8	22 8	...	...	...	...	...	...	...	18 12	17 8	30 10	35 14	...	...	...	...	10 0	10 0
Meywar (Oodeypore)	11 5¼	11 5¼	14 13½	15 3¾	7 13	9 6	8 9½	9 12¼	18 5½	17 3	14 1	13 4½	*Nil*	*Nil*	12 8	12 8	14 7¼	14 1	17 15½	17 15½	10 15	10 5	160 0	160 0	9 6	9 6
Sirohee	12 0	13 0	18 0	18 0	6 0	6 4	7 0	7 0	20 0	20 0	17 0	17 0	...	...	19 0	20 0	15 0	15 0	19 8	19 8	11 0	11 0	160 0	160 0	12 0	12 0
Erinpura	14 3	15 0	20 8	20 8	...	...	8 0	8 0	20 0	20 8	18 0	17 14	...	...	...	...	18 4	18 11	...	20 3	...	...	260 0	260 0	12 0	12 0
Ajmere	13 0	13 0	21 0	21 0	4 0	3 0	6 0	6 0	23 0	23 0	19 0	19 0	...	...	...	...	18 8	19 8	23 0	22 8	...	...	80 0	80 0	12 0	12 0
Abu	12 4	12 4	16 12	16 8	5 12	5 12	7 0	7 0	...	...	14 8	14 4	...	...	...	...	15 10	15 4	20 0	18 8	10 0	10 0	...	...	11 0	11 0
Kishengurh	15 4	15 4	22 8	23 0	9 0	9 4	10 0	10 0	23 4	23 8	19 12	20 0	...	...	...	...	20 0	19 12	23 8	23 12	...	...	...	...	13 0	13 0
Boondee	23 0	22 8	32 0	31 0	8 8	8 0	9 0	8 8	32 0	30 0	...	15 0	...	...	...	...	29 0	28 8	30 0	28 0	...	...	160 0	160 0	10 8	10 8
Kotah	19 8	19 0	20 0	20 0	6 8	6 8	7 0	7 0	30 0	27 8	16 8	16 8	...	...	...	...	30 0	27 8	20 0	20 0	15 0	15 0	240 0	240 0	10 0	10 0
Jhallawar	17 5½	17 5½	27 0	26 8	6 6½	6 6½	8 14	8 14	24 5½	23 9	16 1	16 1	...	...	14 6	14 6	25 2½	25 4½	25 7	25 7	10 3	10 3	175 0	175 0	9 12	9 12
Tonk	17 4	17 8	26 10	26 4	8 8	10 2	9 8	10 6	28 8	27 12	22 0	24 0	...	...	...	...	21 0	20 4	22 0	22 6	...	...	80 0	100 0	11 2	11 2
Jeypore	15 0	15 0	22 0	21 12	4 12	4 12	7 12	7 12	24 0	13 0	20 8	20 4	...	15 0	15 0	...	20-0 to 20 12	20-0 to 20 12	23 8	13 8	25 0	26 0	117 0	118 0	12 0	12 0
Kerowlee	15 0	15 0	21 4	21 4	11 4	11 4	12 8	12 8	20 10	20 0	17 0	17 8	...	...	21 4	18 12	20 10	21 4	...	...	31 4	27 8	210 0	210 0	11 4	11 4
Dholpur	14 14	14 12	21 6	21 14	7 14	9 0	10 0	12 13	20 11	20 11	19 6	19 7	...	...	13 8	13 8	22 10	22 8	...	...	29 5	30 1	90 0	90 0	11 8	11 8
Bhurtpore	15 2	15 6	22 0	22 0	7 14	7 12	9 0	9 4	18 12	19 4	18 0	18 8	...	...	10 4	10 4	22 0	22 0	21 0	21 0	25 0	25 8	240 0	240 0	11 8	11 8
Ulwur	16 2	16 2	23 3	23 7	7 12	7 12	9 11	9 11	22 4	22 8	20 3	19 10	...	...	11 8	11 9	22 14	22 14	24 0	24 2	35 0	35 0	200 0	200 0	12 8	12 8
Deoli Cantonment	17 8	17 12	29 0	29 0	4 0	4 0	7 0	7 0	28 8	27 12	25 4	25 12	...	...	...	...	22 0	21 1	...	...	...	...	220 0	220 0	11 12	11 12
Nusseerabad Cantonment	16 0½	15 8	24 0	23 1	7 8	7 8	8 8	8 8	26 5	24 9	18 13½	18 8	...	...	10 5½	10 0	19 14	19 9	25 10½	24 12	12 8	12 8	90 0	90 0	12 8	12 8
Hilly Tracts of Meywar	13 0	12 0	14 0	13 0	...	...	13 0	14 0	...	...	...	...	...	...	...	...	13 0	12 0	20 0	22 0	...	...	†	§	8 0	11 0
Bálmer	12 3	12 10	...	...	5 0	5 0	6 12	6 12	...	...	17 14	17 4	...	...	...	...	13 0	13 0	...	...	...	...	260 0	260 0	13 0	13 0
Anádra	13 0	13 4	17 0	17 8	6 0	6 4	8 0	8 0	...	...	16 0	14 8	...	...	...	...	16 0	16 0	20 0	20 0	10 0	10 0	...	...	12 0	12 0
Shahpoora	17 4	17 8	25 0	25 4	8 10	8 0	12 4	12 0	27 0	27 0	19 8	22 0	...	...	27 0	...	18 4	19 0	...	27 0	...	...	160 0	160 0	11 8	11 6
Western—																										
Jodhpore	14 1	14 6	20 0	18 12	6 4	6 4	8 12	7 8	22 8	20 0	18 12	18 2	...	...	...	...	17 8	17 8	18 12	15 0	...	...	...	...	13 2	12 13
Jeysulmere	11 12	11 4	...	...	8 6	8 6	10 6	10 6	17 4	17 0	15 0	14 0	...	...	...	...	12 6	12 0	...	...	...	...	...	...	21 0	21 0
Bickaneer	12 11½	13 5	...	...	2 14	2 14	6 8	6 8	...	...	19 6½	19 0	...	...	...	...	19 3¾	18 2	...	...	8 0	8 0	100 0	100 0	12 8	12 8
Central India—																										
Indore	15 0	15 0	14 0	14 0	7 8	7 8	8 0	8 0	27 0	27 0	19 0	19 0	*	*	*	*	17 8	17 8	37 0	37 0	16 8	16 8	90 0	90 0	10 8	10 8
Neemuch Cantonment	15 0	14 12	20 3	20 10	7 0	7 0	9 8	9 8	26 7	26 0	19 7	19 0	...	...	...	...	19 8	19 1	28 0	28 0	24 8	24 0	180 0	180 0	11 12	12 0
Baghelkhand (Sutna)	15 8	15 8	20 0	20 0	8 0	8 0	16 0	15 0	22 8	22 12	19 0	19 0	...	...	...	...	19 8	19 0	...	...	20 0	20 0	160 0	160 0	10 8	10 8
Goona	20 0	22 8	15 0	15 0	7 0	7 0	7 8	7 4	30 0	32 0	13 0	...	...	...	...	...	26 8	30 0	35 0	32 0	...	...	200 0	200 0	10 0	10 0
Gwalior	15 3	15 0	20 3	19 15	6 6	7 12	7 15	9 9	19 0	19 0	17 8	17 4	...	...	9 1	9 1	14 8	14 8	20 10	19 15	15 3	15 0	126 14	145 0	10 4	10 4

* Not sold. † Six pies per bundle. ‡ For husked grain. § Eight and a half pies per bundle.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1890—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine corocana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Punjab—																										
Southern—																										
Hissar	19 0	19 0	25 0	25 0	...	...	10 0	11 0	25 0	25 0	24 0	23 0	†	†	†	†	27 0	27 0	19 0	18 0	†	†	90 0	120 0	11 8	11 0
Ferozepore	20 0	19 0	36 0	38 0	...	...	10 0	10 0	30 0	24 0	26 0	29 0	†	†	22 0	20 0	31 0	31 0	30 0	32 0	11 0	11 0	100 0	100 0	13 0	12 0
Montgomery	18 0	18 0	28 0	28 0	...	...	10 0	10 0	25 0	26 0	20 0	20 0	‡	‡	32 0	32 0	26 0	26 0	25 0	28 0	12 0	12 0	200 0	200 0	11 0	11 0
Central—																										
Gurgaon	17 0	17 0	25 0	25 0	...	...	10 0	10 0	25 0	25 0	20 0	20 0	†	†	†	†	24 0	24 0	24 0	24 0	20 0	20 0	130 0	130 0	11 0	11 0
Delhi	17 0	17 0	24 0	24 0	...	...	12 0	12 0	22 0	22 0	20 0	20 0	†	†	14 0	13 0	23 0	23 0	24 0	23 0	25 0	26 0	80 0	80 0	11 0	11 0
Rohtak	17 0	18 0	24 0	24 0	...	...	12 0	12 0	23 0	23 0	20 0	20 0	†	†	16 0	16 0	23 0	24 0	20 0	20 0	20 0	20 0	120 0	120 0	10 0	10 0
Karnál	17 0	17 0	26 0	27 0	...	...	11 0	11 0	24 0	25 0	20 0	20 0	22 0	22 0	18 0	18 0	25 0	25 0	26 0	26 0	21 0	21 0	160 0	160 0	10 8	10 8
Lahore	18 0	19 0	36 0	36 0	...	...	11 0	11 0	31 0	32 0	18 0	18 0	‡	‡	22 0	22 0	27 0	27 0	30 0	31 0	12 0	12 0	85 0	[illegible]	12 0	12 0
Sub-montane—																										
Umballa	18 0	18 0	26 0	26 0	...	...	11 0	11 0	25 0	25 0	22 0	22 0	20 0	20 0	9 0	9 0	26 0	26 0	27 0	25 0	20 0	20 0	130 0	130 0	11 0	11 0
Ludhiána	20 0	20 0	29 0	32 0	...	...	12 0	12 0	28 0	26 0	25 0	24 0	†	†	20 0	20 0	24 0	28 0	...	29 0	14 0	14 0	110 0	110 0	11 8	11 8
Jullundur	20 0	20 0	30 0	28 0	...	...	8 0	8 0	24 0	24 0	20 0	20 0	*	*	20 0	20 0	28 0	27 0	28 0	28 0	*	*	90 0	90 0	10 8	11 0
Hoshiárpur	20 0	21 0	27 0	28 0	...	...	10 0	10 0	28 0	28 0	22 0	22 0	14 0	14 0	24 0	24 0	26 0	27 0	27 0	27 0	15 0	15 0	80 0	85 0	13 0	11 8
Gurdáspur	21 0	22 0	24 0	26 0	...	...	14 0	14 0	20 0	20 0	14 0	14 0	†	†	16 0	16 0	24 0	26 0	26 0	28 0	10 0	10 0	120 0	120 0	12 0	12 0
Amritsar	20 0	20 0	29 0	33 0	...	...	10 0	11 0	29 0	25 0	22 0	22 0	†	†	21 0	21 0	26 0	28 0	27 0	30 0	†	†	90 0	90 0	12 0	12 0
Hills—																										
Simla	13 0	14 0	20 0	20 0	...	...	9 0	9 0	15 0	15 0	13 0	13 0	18 0	18 0	8 0	8 0	17 0	19 0	20 0	20 0	11 0	11 0	65 0	65 0	8 12	9 2
Kángra	17 0	17 0	25 0	25 0	...	...	12 0	12 0	14 0	12 0	11 0	10 0	25 0	22 0	7 0	8 0	22 0	22 0	21 0	20 0	12 0	12 0	100 0	100 0	9 0	10 0
North-western—																										
Siálkot	19 0	18 0	32 0	31 0	...	...	13 0	13 0	30 0	30 0	25 0	25 0	‡	‡	32 0	32 0	25 0	25 0	26 0	26 0	12 0	12 0	120 0	120 0	13 0	12 0
Gujránwála	19 0	20 0	34 0	34 0	...	...	12 0	12 0	28 0	29 0	19 0	20 0	‡	‡	19 0	20 0	24 0	25 0	24 0	24 0	‡	‡	85 0	85 0	11 8	11 0
Guirát	20 0	21 0	34 0	35 0	...	...	12 0	12 0	30 0	30 0	26 0	26 0	†	†	12 0	12 0	25 0	26 0	26 0	26 0	†	†	120 0	120 0	13 0	13 0
Jhelum	21 0	22 0	36 0	37 0	...	...	15 0	14 0	*	29 0	27 0	28 0	*	*	*	*	25 0	25 0	27 0	26 0	*	*	160 0	120 0	14 0	12 0
Ráwalpindi	20 0	20 0	42 0	41 0	...	...	14 0	14 0	35 0	39 0	27 0	27 0	*	*	16 0	16 0	26 0	26 0	29 0	29 0	25 0	25 0	85 0	85 0	13 4	13 0
Hazára	22 0	25 0	39 0	42 0	...	...	13 0	12 0	16 0	16 0	24 0	24 0	†	†	16 0	16 0	22 0	22 0	32 0	32 0	†	†	100 0	100 0	11 0	11 0
Peshawar	19 0	19 0	46 0	45 0	...	...	11 0	11 0	38 0	37 0	21 0	24 0	†	†	22 0	22 0	21 0	22 0	35 0	33 0	30 0	29 0	105 0	108 0	39 0	38 0
Kohát	22 0	22 0	43 0	39 0	...	...	13 0	15 0	30 0	30 0	30 0	30 0	†	†	32 0	32 0	29 0	25 0	31 0	31 0	†	†	143 0	100 0	60 0	60 0
Western—																										
Shahpur	19 0	19 0	33 0	33 0	...	...	10 0	10 0	26 0	26 0	24 0	24 0	20 0	20 0	20 0	20 0	27 0	26 0	27 0	26 0	*	*	200 0	200 0	13 0	13 0
Jhang	17 0	17 0	30 0	30 0	...	...	10 0	9 0	23 0	23 0	22 0	22 0	22 0	24 0	22 0	24 0	22 0	18 0	24 0	23 0	10 0	10 0	200 0	200 0	12 0	12 0
Mooltan	16 0	16 0	28 0	27 0	...	...	10 0	10 0	27 0	26 0	23 0	22 0	†	†	25 0	25 0	22 0	22 0	24 0	23 0	†	†	100 0	100 0	12 0	12 0
Bannu	25 0	24 0	53 0	53 0	...	...	15 0	15 0	44 0	45 0	31 0	31 0	8 0	9 0	8 0	9 0	35 0	34 0	43 0	43 0	13 0	14 0	60 0	60 0	40 0	40 0
D. I. Khan	21 0	20 0	39 0	37 0	...	...	9 0	9 0	36 0	34 0	30 0	29 0	‡	‡	6 0	6 0	29 0	27 0	30 0	30 0	15 0	15 0	112 0	112 0	37 0	37 0
Muzaffargarh	17 0	17 0	25 0	25 0	...	...	13 0	13 0	19 0	19 0	19 0	19 0	‡	‡	‡	‡	21 0	19 0	‡	‡	11 0	11 0	110 0	110 0	11 0	11 0
D. G. Khan	17 0	16 0	28 0	26 0	...	...	8 0	8 0	25 0	25 0	23 0	22 0	‡	‡	‡	‡	22 0	23 0	‡	‡	‡	‡	125 0	125 0	27 8	30 0
Sind and Baluchistan—																										
Karáchi	11 8	11 8	19 0	18 0	8 0	8 0	10 0	10 0	18 0	18 0	16 0	16 0	‡	‡	‡	‡	17 0	17 0	16 0	18 0	8 0	6 8	90 0	90 0	13 0	13 0
Hyderabad (Gidu Bandar)	12 8	12 8	19 8	17 8	7 8	7 8	10 8	11 8	19 8	19 8	19 8	18 0	...	...	...	...	15 8	17 8	...	...	...	...	160 0	160 0	11 8	11 8
Thar and Párkar (Umarkot)	9 8	9 8	...	...	12 0	...	...	12 0	...	...	13 8	13 8	...	...	...	...	...	...	...	...	...	...	120 0	120 0	12 0	12 0
Sukkur	15 0	15 0	21 0	21 0	9 0	9 0	12 0	12 0	24 0	24 0	21 0	21 0	...	...	...	...	20 0	20 0	...	...	11 0	11 0	160 0	120 0	12 8	12 8
Shikárpur	12 12	12 12	19 8	19 8	8 0	7 12	9 8	9 0	21 8	21 8	23 0	22 0	...	...	...	...	19 6	19 6	...	...	10 4	9 8	160 0	160 0	11 8	11 4
Upper Sind Frontier	13 0	13 0	19 0	20 0	9 0	9 0	12 0	12 0	25 0	25 0	22 0	22 0	...	...	...	...	18 0	18 0	...	...	10 0	10 0	150 0	150 0	11 0	11 0
Quetta	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	...	...	...	...	...	14 12	13 10	18 0	18 0	...	...	50 0	50 0	8 0	8 0

Bombay—																												
Konkan—																												
Karwar	12 8	12 8	...	...	7 0	7 0	15 0	15 0	20 0	19 8	16 0	16 0	28 0	28 0	...	...	12 4	13 0	...	...	11 8	11 8	213 5	213 5	12 0	12 0
Ratnágiri	10 9	10 9	...	...	9 5	9 5	12 11	10 12	...	...	14 11	14 11	18 13	18 13	...	...	13 5	12 10	...	...	10 14	10 14	120 0	120 0	11 10	11 10
Colába (Alibág)	9 0	9 0	...	...	7 4	7 4	8 0	8 8	...	...	12 0	12 0	...	...	...	...	11 0	11 0	...	...	6 8	6 8	105 0	102 0	12 6	12 6
Bombay	10 15	10 6	20 10	15 9	7 6	7 4	10 11	11 1	16 7	14 11	14 2	14 14	20 10	17 6	13 12	13 13	15 3	14 12	22 0	19 7	8 12	8 4	67 1	67 1	11 3	11 3
Tanna (Salsette)	8 14	8 14	...	...	7 4	7 4	8 3	8 3	...	...	12 12	12 12	...	...	...	...	11 7	11 7	...	...	9 4	9 4	80 0	80 0	12 4	12 4
Deccan—																												
Dharwar (Hubli)	16 13	15 5	...	...	11 1	11 1	12 13	12 5	23 6	27 0	21 5	21 4	...	...	19 6	19 6	12 15	10 15	...	...	11 3	18 0	91 0	91 0	9 8	9 8
Belgaum	17 0	16 8	16 0	15 0	13 0	12 0	14 0	13 0	21 0	21 0	20 0	20 0	25 0	26 0	17 0	17 0	15 0	13 0	...	...	13 0	12 8	71 0	71 0	13 8	13 8
Satara	9 6	9 6	...	...	8 14	8 14	10 0	10 0	14 10	14 10	12 15	12 15	16 6	16 6	...	...	10 6	10 6	17 13	17 13	9 10	9 10	116 8	116 8	12 6	12 6
Sholapur	15 7	15 7	...	...	9 8	9 8	9 15	9 15	20 4	19 13	22 1	21 9	...	...	...	...	16 0	15 1	...	...	13 12	13 12	80 0	80 0	11 4	11 4
Bijápur	14 10	14 3	...	...	7 3	7 3	11 5	9 2	17 9	18 0	20 11	18 10	...	...	...	...	14 0	10 9	...	...	10 12	10 10	80 0	80 0	9 12	10 8
Poona (City)	11 8	11 8	13 10	13 10	9 3	9 3	9 13	9 13	15 4	15 4	13 6	13 6	16 6	16 6	...	...	13 6	12 10	..	...	15 10	15 10	60 13	60 13	11 7	10 2
Khandesh—																												
Ahmednagar	13 6	12 14	...	...	8 0	7 6	9 8	9 1	18 5	17 8	17 8	17 5	...	...	...	...	18 8	14 2	...	...	20 13	18 6	84 9	80 0	13 2	11 6
Násik	15 8	15 1	...	...	10 8	10 8	12 0	14 0	23 10	22 0	18 15	18 5	21 6	22 9	...	...	15 13	13 0	...	...	12 15	12 15	106 11	106 11	12 12	13 8
Khandesh (Dhulia)	12 14	12 14	...	...	7 8	7 8	9 6	9 6	20 10	20 10	16 14	16 14	...	...	...	...	12 10	12 10	...	...	...	...	106 0	106 0	11 6	11 6
Guserat—																												
Surat	11 0	11 0	13 0	13 0	6 0	6 0	8 0	8 0	16 0	16 0	16 0	15 0	...	...	6 0	6 0	12 0	12 0	...	...	14 0	13 0	95 0	95 0	13 0	13 0
Broach	10 8	10 8	...	...	7 12	7 12	10 0	10 0	18 0	18 0	13 4	13 4	...	...	...	...	10 8	10 8	...	...	13 4	13 4	100 0	90 0	12 12	12 12
Kaira	11 8	13 8	25 0	24 0	7 8	7 8	10 0	10 0	...	...	17 0	17 0	20 0	20 0	...	...	...	...	...	...	19 0	19 0	94 0	90 0	12 8	13 5
Baroda Camp (Sadar Bazar)	9 11½	9 11½	11 4	13 2	6 4½	6 4½	8 0	9 11½	16 9	16 8	16 9	16 8	28 4½	18 4½	...	...	11 4	11 4	...	...	11 4	10 4½	80 0	80 0	10 13½	10 13½
Ahmedabad (Daskrohi)	12 0	12 0	20 0	20 0	6 0	6 0	8 0	8 0	18 0	18 0	18 0	18 0	...	...	...	...	18 8	18 8	...	...	9 8	9 8	80 0	80 0	13 8	13 8
Panch Máháls (Godhra)	11 2	11 2	..	...	9 2	9 2	10 4	10 4	17 4	17 4	18 2	18 2	24 4	24 4	...	...	16 0	16 0	26 4	26 4	9 4	9 4	160 0	160 0	13 0	13 0
Deesa Cantonment	14 0	14 9	16 0	16 0	6 0	6 0	8 0	8 0	16 0	16 0	16 0	16 0	...	...	...	...	16 2½	16 0	...	...	11 0	11 0	150 0	150 0	11 8	11 8
Kattywar—																												
Rájkot	15 4	14 8	...	...	6 0	6 0	8 0	8 0	17 12	16 8	14 12	14 8	...	...	...	...	16 12	15 12	...	...	7 0	7 0	80 0	80 0	40 0	40 0
Central Provinces—																												
Western—																												
Nimár	15 1	15 1	...	...	6 12	6 12	11 7	11 7	24 13	24 13	...	...	...	...	..	...	...	...	...	...	10 11	9 14	120 0	120 0	10 13	10 13
Khandwa-Ásirgarh Cant.	14 0	14 0	...	...	8 4	8 4	9 8	9 8	23 0	23 3	21 0	20 14	...	...	17 0	17 0	13 8	13 8	...	...	10 8	10 7	160 0	160 0	8 0	8 0
Hoshangabad	14 8	14 8	...	...	9 0	9 0	10 8	10 8	22 0	22 0	...	...	...	...	...	...	19 8	18 0	...	...	13 8	13 8	140 0	140 0	9 0	9 0
Betul	16 2	16 2	...	...	...	...	11 11	11 11	19 3	19 3	...	...	...	...	...	...	15 9	15 9	...	...	9 12	9 11	320 0	320 0	7 9	7 9
Chhindwára	13 13	16 14	...	...	8 0	8 0	12 5	13 5	24 0	24 0	...	...	...	...	...	...	13 13	15 3	...	...	10 4	9 0	...	150 0	9 0	9 0
Nágpur	15 10	16 4	...	...	8 2	7 8	9 6	9 10	21 4	21 4	...	...	...	...	...	...	15 15	16 4	...	...	13 12	14 1	110 0	110 0	9 13	9 13
Wardha	17 2	17 2	...	...	10 0	10 0	11 7	11 7	24 0	24 0	...	...	...	...	...	...	16 0	16 0	...	...	16 0	16 0	120 0	120 0	10 11	10 11
Central—																												
Narsinghpur	15 2	15 3	...	...	11 11	9 3	13 13	13 13	20 8	...	...	...	...	...	...	...	20 5	19 13	...	...	13 10	13 10	120 0	120 0	9 2	9 2
Saugor	16 12	16 12	.	...	10 0	10 0	10 10	10 10	24 10	25 5	...	...	...	...	...	...	19 13	19 6	...	...	16 8	16 8	180 0	180 0	9 10	9 10
Damoh	17 2	17 2	...	...	12 5	12 5	13 5	13 5	21 5	21 5	...	...	...	...	...	...	24 0	24 0	...	...	10 11	10 11	200 0	200 0	9 2	9 2
Jubbulpore	14 0	16 0	...	...	9 8	9 4	11 8	11 8	22 8	...	...	...	...	...	...	...	18 8	18 0	...	...	13 0	12 12	120 0	130 0	9 0	9 0
Mandla	17 0	17 0	...	...	13 0	13 0	18 0	18 0	...	...	...	...	...	...	...	...	22 0	20 0	...	...	13 0	13 0	180 0	180 0	9 0	9 0
Seoni	17 15	16 9	...	...	9 12	9 12	13 9	13 9	...	...	...	...	...	...	...	...	16 0	16 0	...	...	12 13	12 13	200 0	200 0	9 2	9 2
Balaghát	15 12	15 12	...	...	13 2	13 2	17 14	17 14	...	...	...	...	...	...	...	...	19 3	16 13	...	...	12 8	12 8	192 0	192 0	9 0	9 0
Bhandára	16 4	16 4	...	...	...	...	13 4	12 8	...	..	...	...	...	...	...	...	...	...	...	...	12 8	12 8	200 0	200 0	9 2	9 2
Chánda	15 7	17 3	...	...	...	...	13 8	12 13	20 0	20 3	...	...	...	...	...	...	15 8	19 3		...	14 6	14 6	615 0	615 0	10 0	8 12
Eastern—																												
Biláspur	21 5	21 5	...	...	16 15	12 5	21 10	21 10	...	...	...	...	...	...	...	...	15 12	13 10	...	...	18 11	16 8	80 0	60 0	8 0	8 0
Raipur	21 14	20 13	...	...	10 6	10 6	14 13	14 13	...	...	...	...	...	...	...	...	16 0	16 0	...	...	13 8	13 13	80 0	80 0	9 7	9 7
Sambalpur	15 12	15 0	...	...	13 10	13 2	21 0	21 0	...	...	...	...	...	...	...	...	10 8	10 0	...	...	13 0	13 0	160 0	120 0	8 5	8 0
Berar—																												
Buldana	16 0	17 0	...	...	7 0	7 0	9 0	10 0	23 0	23 0	18 0	18 0	...	...	...	...	13 0	13 0	...	...	10 0	10 0			10 0	10 0
Básim	18 2	18 13	...	...	8 1	8 1	10 5	10 5	23 0	26 6	24 0	24 0	...	...	...	...	18 6	18 1	...	...	14 0	14 2			9 10	9 8
Akola	16 0	16 0	...	...	6 0	6 0	8 0	8 0	21 0	21 0	16 0	16 0	...	...	...	...	16 0	16 0	...	...	16 0	16 0			10 8	10 8
Ellichpur	14 8	14 8	...	...	7 0	7 0	7 8	7 8	19 8	20 0	14 0	14 0	...	...	...	...	13 8	13 4	...	...	16 0	16 0	§	§	9 8	9 0
Amráoti	14 12	15 0	...	...	6 12	7 0	8 0	8 0	21 4	21 3	15 12	16 0	...	...	...	...	15 0	15 3	...	...	13 0	13 0			9 0	9 0
Wun	16 0	16 0	...	...	8 0	8 0	10 8	10 0	25 12	26 0	...	...	...	...	...	...	16 0	18 0	...	...	26 0	24 0			10 0	10 8
Nizam's Territories—																												
Secunderabad	12 15	12 11	...	...	6 10	6 12	9 9	9 7	16 12	16 5	...	...	...	...	...	...	15 15	15 8	...	...	20 1	18 13	120 0	115 0	9 2	9 4
Bolarum	12 14	15 7	...	...	7 12	7 12	9 0	9 0	21 14	23 2	...	...	...	...	...	...	19 14	19 14	...	...	...	...	116 14	116 14	9 0	9 0
Chadarghat	10 8	10 8	...	...	8 0	8 4	10 4	10 8	20 0	18 8	22 0	21 0	...	...	...	...	17 0	16 8	...	...	...	...	120 0	120 0	9 8	9 8

* Not sold. † Not produced. ‡ Not procurable. § Firewood is sold by head-loads, cart-loads, and bullock-loads.

RETAIL PRICES FOR THE 2nd HALF OF JANUARY 1890—*concluded.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thúr, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch	S. Ch	S. Ch	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Madras—																										
Malabar Coast—																										
Malabar	8 10	8 10	...	...	10 2	10 2	10 8	10 8	*	*	*	*	21 3	21 3	...	...	.	...	...	.	...	...	136 2	136 2	11 11	11 11
S. Canara	9 2	9 2	...	...	11 14	11 14	13 13	12 13	*	*	*	*	21 13	21 13	...	...	....	...	...	...	...	...	128 13	128 13	14 3	14 3
South, central—																										
Coimbatore	10 11	10 11	...	...	11 5	11 5	11 13	11 13	21 13	21 13	23 14	23 14	26 3	26 3	...	...	...	...	...	..	...	...	133 11	133 11	11 11	11 11
Nilgiris	10 11	10 11	...	...	8 13	8 13	10 6	10 6	20 0	19 5	16 13	16 13	21 10	20 3	...	...	...	...	...	...	...	...	217 2	217 2	10 2	10 2
Salem	11 2	11 2	...	...	11 3	11 3	12 13	12 13	23 0	23 0	24 10	24 10	32 8	32 8	...	...	...	...	...	...	...	...	186 10	186 10	13 8	13 8
Central—																										
Bellary	15 6	15 6	...	...	12 5	12 5	13 8	13 8	29 6	29 6	23 8	23 8	34 0	34 0	...	...	...	...	...	...	...	...	97 3	97 3	11 14	11 14
Anantapur	11 8	11 8	...	..	12 13	12 13	14 0	14 0	33 0	33 0	29 2	29 2	34 0	34 0	...	...	...	...	...	...	...	...	97 3	97 3	11 5	11 5
Cuddapah	13 3	12 8	...	...	11 2	11 2	13 5	14 2	22 14	22 2	29 0	29 0	30 0	30 0	...	...	...	...	...	...	...	...	140 0	140 0	12 3	12 3
Kurnool	12 11	12 2	...	...	10 5	10 11	11 6	11 6	21 14	23 0	23 2	23 13	31 5	31 0	...	...	...	...	...	..	...	...	124 10	142 14	11 5	11 11
East Coast, north—																										
Ganjam	8 14	8 14	...	...	9 0	9 0	10 0	10 0	*	*	*	*	22 13	22 13	...	...	...	...	...	....	...	...	127 5	127 5	11 13	11 13
Vizagapatam	10 0	10 8	...	...	10 2	10 2	11 5	11 5	27 8	27 8	29 11	29 11	25 5	25 5	...	...	...	...	...	...	...	...	116 10	116 10	11 11	11 11
Godávari	9 14	10 13	...	...	15 13	13 14	17 0	15 0	28 13	28 13	28 3	28 3	29 2	29 2	...	...	...	...	...	...	...	...	243 0	243 0	12 0	12 0
East Coast, central—																										
Kistna	10 14	10 14	...	...	13 11	13 11	14 5	14 5	19 0	19 0	*	*	26 5	26 5	...	...	...	...	...	...	...	...	170 2	170 2	13 3	13 3
Nellore	10 10	10 10	...	...	10 10	10 10	12 11	12 11	24 11	24 11	26 5	26 5	26 14	26 14	...	...	..	...	...	...	...	...	93 5	93 5	12 13	12 13
East Coast, south—																										
Madras	10 0	10 0	...	...	10 3	10 2	11 2	10 14	19 14	19 13	17 13	18 0	26 5	25 14	...	...	...	...	...	...	...	...	106 8	99 13	12 8	12 10
Chingleput	*	*	...	...	11 5	11 10	12 2	12 2	*	*	17 3	17 3	26 0	26 11	...	...	...	...	...	...	...	...	122 8	122 8	12 6	12 6
N. Arcot	9 11	9 11	...	...	9 11	9 11	11 5	10 11	20 14	21 13	19 0	21 8	29 14	30 13	...	...	...	...	...	...	...	...	194 6	194 6	11 5	11 5
S Arcot	8 3	8 3	...	...	10 6	10 6	11 6	11 6	*	*	21 10	21 10	23 14	22 5	...	...	...	...	...	...	...	...	209 0	209 0	11 11	11 11
Tanjore	9 10	9 10	...	...	11 3	11 3	12 14	12 14	*	*	23 3	20 5	24 3	21 2	...	...	...	...	...	...	...	...	166 3	166 3	12 14	12 14
Trichinopoly	8 10	8 10	...	...	10 13	10 6	11 3	10 14	*	*	19 2	17 13	23 10	23 10	...	...	...	...	...	...	...	...	143 6	143 6	12 3	12 3
Southern—																										
Tinnevelly	8 8	8 8	...	...	9 8	9 8	12 3	11 3	*	*	*	*	*	*	...	...	...	...	...	...	...	...	58 5	58 5	14 13	14 13
Madura	10 8	10 14	...	...	10 14	10 14	11 6	11 6	19 6	21 2	19 2	19 2	22 8	24 13	...	...	...	...	...	...	...	...	140 14	140 14	13 10	13 10
Mysore—																										
Mysore	10 4	10 4	10 0	10 0	10 0	10 0	11 8	12 0	40 0	40 0	19 0	20 0	31 0	32 0	...	...	10 8	9 0	...	..	16 0	14 0	84 0	84 0	9 0	9 0
Bangalore	10 4	10 8	12 12	11 8	8 14	9 8	9 12	11 0	25 0	24 0	...	...	36 0	34 0	...	...	9 10	10 8	...	...	16 9	14 8	84 0	84 0	9 8	9 12
Kolar	...	...	11 0	10 0	10 8	10 0	14 0	12 0	24 0	24 0	...	...	44 0	43 0	...	...	11 0	10 8	...	...	15 0	12 0	132 0	144 0	9 8	9 0
Tumkur	11 8	11 8	11 0	11 0	11 8	11 8	12 8	12 8	...	...	...	...	45 0	45 0	...	...	11 8	11 8	...	...	16 0	16 0	340 0	340 0	9 0	9 0
Hassan	...	...	10 0	10 0	11 0	11 0	13 0	13 0	...	...	...	...	42 0	42 0	...	...	9 0	10 0	...	...	12 0	12 0	72 0	72 0	9 0	9 0
Kadur	10 0	10 0	11 0	11 0	12 0	12 0	16 0	16 0	...	.	...	...	40 0	40 0	11 0	...	11 0	11 0	...	...	8 0	8 0	240 0	240 0	9 0	9 0
Shimoga	14 11	14 11	12 10	12 10	11 9	11 9	14 11	14 11	33 10	33 10	...	...	41 1	41 1	10 8	12 10	12 10	11 9	...	...	...	...	480 0	480 0	10 8	9 7
Chitaldroog	13 0	13 0	15 0	15 0	11 0	11 0	13 0	13 0	32 0	40 0	24 0	32 0	40 0	48 0	70 0	70 0	16 0	14 0	...	...	16 0	16 0	320 0	320 0	9 0	9 0
Coorg—																										
Coorg	9 0	9 0	8 0	8 0	11 8	12 8	14 0	15 8	...	...		...	39 0	38 8	...	...	14 0	14 0	...	...	...	...	110 0	110 0	10 0	9 0
Aden	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	...	...	...	...	9 4	9 4	...	...	5 9	5 9	65 5	65 5	32 0	32 0

* Not sold.

DEPARTMENT OF FINANCE AND COMMERCE,
(*Statistical Branch*)

E. J. SINKINSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

INDUSTRIAL AND MANUFACTURING EXHIBITION, TO BE OPENED IN JAMAICA, JANUARY 1891.

Extract from the Proceedings of the Government of India, Revenue and Agricultural Department (Museums and Exhibitions),—No. 239, dated Calcutta, the 5th March 1890.

The following papers received from Her Majesty's Secretary of State for India relative to an Exhibition to be held in Jamaica in the year 1891 are published for general information:—

Industrial and Manufacturing Exhibition, to be opened in Jamaica, January 1891.

COMMITTEE IN UNITED KINGDOM.

Honorary President.

The Right Hon. the LORD KNUTSFORD, G.C.M.G., &c., &c.

Chairman.

C. WASHINGTON EVES, Esq., F.R.G.S.

Committee.

His Grace The DUKE OF ST. ALBANS.
Sir HENRY BARKLY, G.C.M.G., K.C.B.
Sir FREDERIC YOUNG, K.C.M.G.
Sir EDWARD NEWTON, K.C.M.G.
Sir J. R. SOMERS VINE, F.S.S.
Major-General J. R. MANN, C.M.G.
Sir JOHN SIMON.
NEVILE LUBBOCK, Esq.
ALEXANDER CRUM EWING, Esq.
RICHARD M. HARVEY, Esq., F.R.G.S.
D. MORRIS, Esq., M.A., F.L.S.
MAXWELL HALL, Esq., M.A., F.R.A.S.
Dr. D. PALMER ROSS, F.R.C.S.E.
J. KENYON HAWTHORN, Esq.
W. C. C. PARK, Esq.
SAMUEL SHORTRIDGE, Esq.
WM. FAWCETT, Esq., B.Sc., F.L.S.
E. A. DE PASS, Esq.

The Exhibition, to be opened in January 1891, will be managed by a Commission, His Excellency the Governor being at the head. This Commission has already been constituted by a Colonial Law.

A Committee has been formed in London, representing Jamaica interests in the United Kingdom, to co-operate with the organizing body in Jamaica. The Committee, as at present constituted, is given above, the consent of Lord Knutsford to act as Honorary President being especially gratifying to all connected with the Colony. That the scheme has taken practical shape is proved by the fact that in the Colony alone over £16,000 has already been guaranteed out of a total of £20,000 required.

The Exhibition will comprise specimens of all Jamaica products: Sugar of all qualities and its allied industry of Rum manufacture; Liqueurs, Cordials, &c.; Coffee; Oranges, Fine Apples and Fruits of all kinds; Pimento, Cacao, Annatto; Woods in all degrees of preparation for use; Spices, Condiments, &c; Fibres and Fibrous Materials; Cinchona Bark, Oils, Essential Oils, Perfumes, &c.; Medicinal and Economic substances; Works of Art, Pictures, Fancy Articles and Ornamental Work; Horses, Cattle and Live Stock of all kinds. The Botany and Geology of the Island will also be fully illustrated.

There will also be exhibited specimens of goods imported into Jamaica from all countries.

It is hoped that all parts of the Empire will add to the interest and completeness of this exposition by sending specimens and ornamental trophies illustrative of their productions.

The attention of Merchants and Manufacturers in the United Kindom is especially invited. English goods find a ready market in a Colony of nearly 650,000 people. It is also desired to show the advance of science in manufacturing tropical products. The Engineering Firms and Manufacturers of Machinery are requested to give their aid by exhibiting plans, drawings, models and specimens, so far as convenient, of actual machinery connected with such manufactures.

Shipowners are earnestly requested to co-operate by offering to take out specimens free of freight; and all who are interested in the commerce and productive prosperity of Jamaica are desired to give their help to an undertaking which must be beneficial to the Colony and all concerned in its fortunes.

As the Exhibition will be made as attractive as possible, the question of hotel accommodation for visitors from all parts of the British Empire, from the Continent of Europe, and the United States and South America will be considered, and details published in good time.

Communications and applications for forms and regulations to be addressed as early as possible to the Chairman, 1, Fen Court, London, E. C.

December 1889.

Regulations for the Jamaica Exhibition, 1891.

1. The Exhibition shall be one of Island Products, Manufactures and Works of Art, together with Exhibits of Works of Art, Machinery and Industrial and Agricultural Products from Great Britain and other countries and Colonies.

2. The Exhibition shall be under the management and conduct of "The Jamaica Exhibition Commissioners" under Law 33 of 1889.

3. The Exhibition will be held in buildings to be erected for the purposes of the Exhibition on the grounds of "Quebec Lodge," conveniently situated on the northern boundary of the City of Kingston.

4. The Exhibition shall be opened on Tuesday the 27th January 1891, and shall remain open for a period of not less than three months.

5. In order to secure uniformity of action there should be in each Country or Colony a Central Committee or a single Commissioner to act on behalf of the Exhibitors. Such Committee or Commissioner should perform the following functions:—

(*a*) Distribute the Rules and Regulations, Application Forms, &c., to those likely to become Exhibitors.

(*b*) Receive the forms when filled up, the lists of articles for Exhibition, &c.

(*c*) Communicate upon all matters directly with the Secretary of the Exhibition, and forward to him, from time to time, any applications for space.

(*d*) When the Commissioners shall have decided how much space is available it will be the duty of the Committee or Commissioner to divide it amongst the Exhibitors of such Country or Colony.

There should also be an Agent in Jamaica for each Country or Colony. The same person can, of course, act for more than one Country or Colony.

6. Any expenses of whatsoever nature connected with the representation of any Country or Colony, not borne by the authorities of such Country or Colony, must be defrayed by the Exhibitors themselves.

7. Applications for space must be made in the printed forms prepared by the Commissioners. These must be in the hands of the Secretary on or before the 1st May 1890.

8. The Secretary shall, before the 1st of July 1890, notify the decision of the Commissioners, and shall state what space, if any, has been allotted.

9. The reception of articles in the Exhibition Buildings shall commence on the 1st September 1890, and no articles shall be admitted after the 1st December 1890. Space assigned and not occupied on the 1st December 1890, shall revert to the Commissioners, and shall be subject to re-assignment.

10. All Exhibits shall be arranged under some one of the following groups:—

Group I.—Raw Materials.

Group II.—Implements for obtaining Raw Materials.

Group III.—Machines and Processes used in preparing and making up the Raw Materials into Finished Products.

Group IV.—Manufactured Goods.

Group V.—Education.

Group VI.—Fine Arts, Literature and Science.

Each of these groups is divided into classes, according to the system of general classification annexed to these Regulations (Appendix). This Appendix includes for each class a summary enumeration of the objects which it will comprise.

11. All packages from places in Jamaica containing goods intended for Exhibition must have placed on them the distinctive mark *Jamaica Exhibition*, as well as the name of the Exhibitor, and must contain a detailed list of contents.

12. Packages from Great Britain or other Countries or Colonies must likewise have painted on them the distinctive mark *Jamaica Exhibition*. They must be addressed to the Exhibitor himself or his private Agent, if any, or to the Agent, if any, of the Country or Colony from which they are sent. They must all be marked in such a way as to show distinctly the name of the Country or Colony from whence they come, and they must contain a detailed list of contents, a duplicate copy of which should be sent by post to the Consignee.

13. Every object sent for Exhibition should be accompanied by a label stating the name and address of the Exhibitor and the number of the group to which it belongs.

14. Exhibitors outside Jamaica must provide either personally or through Agents for the despatch and transmission of their goods.

15. The Agents in Jamaica of the Countries or Colonies from which the Exhibits are sent are expected to provide for the reception, unpacking and, at the close of the Exhibition, the removal of the goods.

16. The Exhibits in Jamaica, except in the City of Kingston, shall be received by the Parochial Committees in the several parishes and shall be forwarded by them to the care of the Commissioners in Kingston, who shall arrange them in the Exhibition and return them to the Parochial Committees at the close of the Exhibition, if not otherwise disposed of. Exhibits in Kingston should be forwarded direct to the care of the Commissioners. Individual Exhibitors may, however, if they prefer that course, either personally or through their own Agents, undertake the reception, unpacking, arrangement, and final removal of their goods, subject to the control of the Commissioners.

17. Exhibitors shall not be required to pay rent for the space occupied by Exhibits not intended for sale during the Exhibition. Information as to the renting of space for the sale of goods may be obtained from the Secretary.

18. EXHIBITION SPACES.—The space granted to a Country or Colony within the Building is available for floor space, exclusive of passages for the public.

19. SHOW CASES.—No particular form or design is prescribed for cases, counters, platforms, &c., but they must not exceed the following heights without the special written permission of the Commissioners :—

Show cases and partitions	10 feet above floor.
Counters	3 do. do.
Platforms	1 foot do.

Such structures are to be erected by Exhibitors at their own cost.

20. Railings of a uniform height of 2 feet 6 inches above the floor level may be erected. In every instance the railings must be within the area of the space allotted.

21. The putting up of decorations and sign-boards and the display of printed or written bills shall be subject to any special arrangements made by the Commissioners.

22. Cases must be unpacked as fast as received and the empty cases taken away by the Exhibitors or their Agents. No space will be reserved for empty cases.

23. No Exhibitor shall be allowed to transfer any allotment of space, or to allow any other than his own duly admitted Exhibits to be placed thereon, except by special permission.

24. Exhibitors should mark the selling price of articles intended for sale, for the information of visitors.

25. Objects sold cannot be taken away before the close of the Exhibition without special permission. Special arrangements will be made with regard to perishable Exhibits.

26. Exhibitors of apparatus requiring the use of water, gas, or steam must state on applying for admission the quantity considered necessary. Those who wish to show machinery in motion must state the rate of speed at which the machine is to be driven. The furnishing of all countershafting, pulleys, gas, water, steam, &c., must be at the entire expense of the Exhibitor, but under the direct control of the Commissioners or their appointed Officer.

27. Spirits or alcohol, oil, essences, corrosive substances, and generally all substances which might spoil other articles and inconvenience the public, can be received only in solid and suitable vessels of small size.

28. Percussion caps, fireworks, chemical matches, and other similar objects can be received only when made in imitation and deprived of inflammable ingredients.

29. Articles that are in any way dangerous or offensive shall not be admitted into the Exhibition.

30. No article exhibited may be photographed, drawn, copied, or reproduced, in any way whatsoever, without the special sanction of the Exhibitor.

31. Awards will be made by Committees specially appointed.

32. The Commissioners will not hold themselves responsible for any loss or damage occurring to any Exhibit from any cause whatsoever; but while declining any responsibility it is the intention of the Commissioners to take such precautions as they deem necessary.

33. The Commissioners reserve the right to remove the objects belonging to any Exhibitor who shall not conform to the Regulations.

34. Exhibits brought into Jamaica at any port of entry will be allowed to go forward to the Exhibition Buildings, under such arrangements for supervision by the Customs Officers as may be deemed proper, without examination at the port of entry, and at the close of the Exhibition will be allowed to go forward to the port from which they are to be exported. No duties will be levied upon such goods unless disposed of in Jamaica.

35. Immediately after the close of the Exhibition, Exhibitors whose Exhibits are not under charge of the Commissioners shall remove their effects, and complete such removal within one month. Goods remaining after the expiry of the month will be removed by order of the Commissioners and sold for expenses, or otherwise disposed of under the direction of the Commissioners.

36. Each person who becomes an Exhibitor thereby acknowledges, and undertakes to keep the Rules and Regulations established for the government of the Exhibition.

37. The Commissioners reserve the right to add to, alter, amend or expunge any of the foregoing Regulations.

APPENDIX.

System of General Classification of Exhibits.

GROUP I.

Raw Materials.

Class 1. Raw Materials in the *Mineral* Kingdom :—

a.—Minerals.
b.—Ores.
c.—Phosphates and other Natural Manures.
d.—Rocks and their contained Fossils.
e.—Mineral Springs of Jamaica; their analysis and value.

Class 2. Raw Materials in the *Vegetable* Kingdom :—

a.—*Foods.*—Sugar Canes, Cereals, Roots, Cacao, Kola.
b.—*Fruits and Vegetables.*—Bananas, Oranges, &c.
c.—*Fibres.*—Sisal Hemp, Manilla Hemp, Cocoanut, Cotton, Ramie.
d.—*Timbers.*
e.—*Drugs.*—Tobaccos, Coca, Cinchona, &c.
f.—*Condiments and Stimulants.*—Coffee, Peppers, Ginger, Pimento, Rum.
g.—*Dyes.*—Logwood, Fustic, Annatto.
h.—*Oils.*—Castor Oil, Cocoanut Oil, Essential Oils.
i.—*Ornamental Plants.*

Class 3. Raw Materials in the *Animal* Kingdom :—

a.—Cattle and Horses, Sheep, Pigs, &c.
b.—Poultry, Birds, Fishes, Turtle, &c.
c.—Bees and Silk-Worms at work.
d.—Wool, Horn, Turtle-Shell, Corals, &c.

GROUP II

Implements for obtaining Raw Materials.

Class 4. Implements used in—

Mining.
Geology.
Extracting Ores.

Class 5. Agricultural and Horticultural Implements.

Class 6. Fishing Implements. Guns and Hunting Equipments.

GROUP III.

Machines and Processes used in preparing and making up the Raw Materials into Finished Products.

Class 7. In the *Mineral* Kingdom :—

a.—Potter's Wheel, &c.
b.—Glass-blowing.
c.—Making China, Firing, &c.
d.—Cutting and mounting Precious Stones.
e.—Metal Work, Blacksmith's Work, &c.

Class 8. In the *Vegetable* Kingdom :—

a.—Sugar-machinery, curing Cacao, making Arrowroot, Tapioca, Starch, Corn Shellers and Driers.
b.—Fruit Evaporators, packing Oranges, &c.
c.—Fibre-extracting, Rope-making, Mat-making, Hat and Basket-making, Weaving Cotton, Paper-making.
d.—Carpentry, Cabinet-making.
e.—Making Cigars and Cigarettes.
f.—Coffee-machinery, Rum-distilling.
h.—Apparatus for expression and distillation of Oils.

Class 9. In the *Animal* Kingdom :—

a.—Curing Meat and Fish.
b.—Model Dairy, making Butter.
c.—Preparing Silk and Wool, and Weaving them.
d.—Cutting and preparing Tortoise Shell and Bones.

GROUP IV.

Manufactured Goods.

Class 10. In the *Mineral* Kingdom :—

a.—Pottery, Glass, China.
b.—Jewellery.
c.—Sewing-Machines, Needles and other Apparatus for making up Clothing.
d.—Apparatus for Heating and Lighting, Metal House-accessories.
e.—Steam-engines, Prime Motors.
f.—Goldsmiths' and Silversmiths' work, Bronzes, Clocks and Watches.

Class 11. In the *Vegetable* Kingdom :—

a.—Sugar, Chocolate, Starches, Bread and Pastry.
b.—Preserves, Dried and Crystallized Fruit.
c.—Thread, Cordage, Mats, Brushes, Paper, Textile Fabrics.
d.—Furniture, Wood-work, Farm Buildings, Model Dwellings.
e.—Drugs.
f.—Coffee, Rum, Pepper.
g.—Dye-stuffs.
h.—Oils.

Class 12. In the *Animal* Kingdom :—

a.—Cured Meat and Fish.
b.—Dairy Produce.
c.—Woollen and Silk Goods.
d.—Leather, Horn, Bone Goods, &c.

Class 13. Goods made up of Materials from more than one of the Groups 1, 2, 3.

GROUP V.

Education.

Class 14. Kinder-Garten Appliances.

Class 15. Industrial School Appliances.

Class 16. Organization, Methods, and Appliances for ordinary Education in Schools.

GROUP VI.

Fine Arts, Literature and Science.

Class 17. Fine Arts :—

a.—Architecture.
b.—Painting, Drawing, Photography.
c.—Sculpture.
d.—Music.

Class 18. Literature and Accessories :—

a.—Books, &c., on Jamaica and West Indies.
b.—Books, &c., on British Isles.
c.— „ „ „ British Colonies (exclusive of *a*).
d.—Books, &c., on America.
e.— „ General.
f.—Book-binding.
g.—Printing.

Class 19. Science :—

a.—Maps and Charts of the West Indies.
b.—Engineering, Sanitation, Gas, Electricity, Astronomy.
c.—Arthropology.

Scheme of Arrangement of Classes.

I.	1	2	3
II.	4	5	6
III.	7	8	9
IV.	10	11	12
	13		
V.	14	15	16
VI	17	18	19

JAMAICA EXHIBITION, 1891.

APPLICATION FOR SPACE.

Name in full, or name of Firm .

Business or Profession .

Address in full . .

General nature of goods specifying Groups in which it is proposed to exhibit. (For particulars see back.)

No. of Square Feet.

Space applied for subject to Rules and Regulations.

Signature ....

Date.....

As the allotment of space must depend upon the number of individual applications it may be found necessary to give precedence to those made at an early date. It is therefore requested that this form may be **forwarded before the 1st May 1890, to**

LAURENCE R. FYFE, ESQ.,
Secretary, Jamaica Exhibition,
Kingston, Jamaica.

On the allotment of space being officially notified Exhibitors will be requested to furnish the necessary information for the Catalogue.

Intending Exhibitors are requested to mark under the Heads set apart for the purpose the Group or Groups in which they propose to exhibit, with such details as at the present date they are able to supply.

Full particulars will be found under the Appendix to the GENERAL REGULATIONS, "SYSTEM OF GENERAL CLASSIFICATION OF EXHIBITS."

GROUP I. Raw Materials.	
GROUP II. Implements for obtaining Raw Materials.	
GROUP III. Machines and Processes used in preparing and making up the Raw Materials into Finished Products.	
GROUP IV. Manufactured Goods.	
GROUP V. Education.	
GROUP VI. Fine Arts, Literature and Science.	

ORDERED, that the foregoing papers be published in the Supplement to the *Gazette of India* for general information, and that copies be forwarded to the Local Governments and Administrations noted on the margin, with a request that the Prospectus, &c., may be published in the Local Gazette, and that such steps may be taken to make it known among Merchants and Manufacturers as may be considered desirable.

Madras.	Central Provinces.
Bombay.	Burma.
Bengal.	Assam.
North-Western Provinces and Oudh.	Coorg.
Punjab.	Hyderabad.
	Ajmere-Merwara.

(True extract.)

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Summary for January 1890.

The weather during the past month has maintained the reputation for dryness which the present cold weather season has acquired, owing to the exceptional fineness, over by far the greater part of the country, of the months of October, November and December 1889. Ordinarily January is an unsettled month over a large part of Northern India and to a certain extent in Central India also. Depressions either formed over India or advancing across our frontier from countries further to the westward are generally fairly frequent incidents in this month's weather, and as a rule they are accompanied by general rain on the plains and snow on the hills. During the month under review not only has the record of storms been a singularly light one, but the storms themselves have been exceptionally feeble and the rain and snowfall resulting from them exceedingly light. On the hills to the north of Simla the snowy range during the whole of the month under review was very lightly covered, and snowfall reports subsequently received show that this deficiency is not confined to the ranges adjacent to the plains in Northern India but prevails over a very large area. The Assistant Commissioner, Kulu, reported at the close of the month that the season so far had been the driest and mildest on record, and that foot passengers could still cross the passes of from 10,000 to 11,000 feet in height. The Deputy Commissioner, Kohat, reports that there was a good fall of snow in Thal on the 17th of January, but that the fall was followed by rain, so that only the Sufed Koh and the highest ranges remained white.

On the 1st of January a large high pressure area overlay North-Western India, and extended southward over the west of the Central Provinces as far as the Deccan. A second area of high pressure overlay the Upper Assam valley. From these two high pressure areas readings decreased slowly in all directions and relatively low pressures were reported from Bengal and from both coasts of the Peninsula. The winds blew out from these high pressure areas with the usual anticyclonic circulation of little force and the weather was fine generally. These conditions lasted, with slight modifications, until the 20th when a fall of the barometer commenced in the north-west and a depression began to appear over the Indus Valley. This depression advanced slowly north-eastward

towards the Punjab and completely broke up the high pressure area which had previously obtained there. The disturbance subsequently passed down the Gangetic plain and apparently collapsed over Bengal. It was succeeded by a rapid barometric rise which re-established the distribution formerly prevailing This distribution lasted until the close of the month.

The only depression then of any importance during the month was that of January 20th to 25th. Over Bengal, as noticed above, pressure was abnormally low throughout the month, and within this low pressure on one or two occasions small local depressions were developed. Of these the least unimportant were those of the 6th, the 20th and the 27th; the first and second of which occasioned somewhat unsettled weather.

Depression of January 20th to 26th —On the 20th the barometer began to fall in the extreme north-west, and south-easterly winds appeared at one or two stations. On the 21st the wind was south-easterly at Karachi, easterly at Jacobabad and southerly at Quetta where the barometer had fallen. Rain had occurred in the north-west of the Punjab, but this was apparently connected with an independent disturbance occurring over the North-West Himalaya. On the 21st the chart showed that the depression from Sind had advanced north-eastward to the south of the Punjab. A fairly well marked cyclonic circulation of the winds prevailed around it and rain was falling on its northern side. The storm apparently travelled along a curved trajectory the southern extremities of which were over Sind in the west and Bengal in the east, and of which the most northerly point was the south of the Punjab. The abnormal depression of the barometer at its centre increased as the storm travelled eastward and rain fell on its northern side throughout. The following table gives the amount of the barometric abnormals near the centre for each day:—

Date.	Station.	Amount of depression	Date.	Station.	Amount of depression.
January 21st	Jacobabad .	0·112″	January 23rd	Agra . .	0·199″
	Hyderabad .	0 078″		Allahabad .	0·198″
	Mooltan . .	0·107″	,, 24th	Saugor Island .	0·199″
,, 22nd	Jacobabad .	0 162″		Calcutta .	0 210″
	Hyderabad .	0·108″		Burdwan . .	0·237″
	Kurrachee .	0 111″		Berhampore .	0 23[illegible]″
	Mooltan . .	0 154″		Purneah . .	0·213″
	Ludhiana . .	0·156″		Gya . .	0 230″
	Sirsa . .	0 154″	,, 25th	Dacca . .	0 188″
,, 23rd	Meerut . .	0·183″		Jessore . .	0 180″
	Bareilly . .	0 189″			

Strong squally winds accompanied the storm centre, and dust storms, lightning and unsettled weather were reported from most parts of Northern India during its existence.

Temperature.—The absence of rain on the plains and of snow on the hills has resulted in a generally high temperature throughout India—an excess which

was generally more marked at the hill stations than on the plains. As has been frequently noticed, the temperature anomalies of Northern and Southern India were of opposite signs, thus from the 1st to the 23rd the whole of the northern and central parts of India were steadily the seat of excessive temperatures, while the Peninsula was equally steadily the seat of deficient temperatures. On the 24th a wave of relative cold commenced in the north-west of India, and on the following day the mean temperature all over Madras exceeded the normal average, and throughout the whole period during which this wave of cold was crossing Northern India, the mean temperature of the south of the Peninsula was abnormally high. This wave was much more severe and longer-lived on the plains than on the hills, and hence during its continuance there occurred on reversal occasions that several of the ordinary relation between temperature and altitude which has so frequently been noticed, *i.e.*, the night temperatures at the level of the plains were frequently lower than those at an elevation of 7,000 feet. The following table shows the progression of temperature week by week throughout the month for each Province :—

Province.	Difference of mean temperature from normal for week ending January				Difference of mean temperature from the normal for the month.
	6th.	13th.	20th.	27th.	
Burma	+1·5	+1·6	+1·2	+2·0	+1·7
Bengal	+1·3	+2·3	+2·4	+1·7	+1·3
North-Western Provinces	+3·0	+3·1	+3·7	+1·8	+2·1
Punjab	+3·9	+4·9	+3·1	+0·4	+2·6
Bombay	−0·1	+0·2	+0·6	−1·1	−0·3
Central Provinces and Berar	−0·1	+0·4	+2·7	−0·8	−0·1
Guzerat and Central India	+1·4	+3·3	+2·7	0	+1·4
Sind and Rajputana	+4·1	+6·1	+3·5	+0·8	+3·1
Madras	−1·4	−1·1	−1·1	+0·8	−0·6

Rain.—The table at the close of the Summary shows that in three Provinces in India (*viz.*, North Bengal, Assam-Cachar, and Lower Bengal) and in Lower Burma the rainfall of the month has been in excess and that in all other parts of the Indian region it has been in defect. In Lower Burma and in Assam the excess has been considerable, but in the other two Provinces it has been slight and unimportant. All over the central parts of the country, *i.e.*, from the Central Provinces westward across Rajputana to Sind and across Berar to the Konkan there has been no rain whatever throughout the month, while in Malabar, Behar and Orissa any rainfall has been insignificant. In Upper India the average rainfall was about ½ an inch which was about 1 inch below the normal. The Carnatic received very nearly the average amount, but in Ceylon the rainfall was as deficient as in any part of India where any rain was received.

The following table gives complete data and shows the actual average rainfall and the normal rainfall of the month of the twenty-one districts into which

the country is divided so far as it is indicated by the telegraphic reports of a few stations in each district :—

DISTRICTS.	Number of Stations.	Normal average rainfall in January.	Actual average rainfall in January 1890.	Difference from the average in January 1890.
Punjab West	7	1·50	0·60	—0·90
" East	4	1·64	0·60	—1·04
North-Western Provinces, Trans-Gangetic	7	1·39	0·27	—1·12
North-Western Provinces, Cis-Gangetic	3	0·69	0	—0·69
Behar	2	0·55	0·02	—0·53
North Bengal	8	0·36	0·45	+0·09
Assam—Cachar	3	0·82	1·76	+0·94
Lower Bengal and Chutia Nagpur .	8	0·40	0·59	+0·19
Orissa—North Circars . .	5	0·28	0·01	—0·27
Central Provinces, South . .	7	0·45	0	—0·45
Berar, Khandesh . . .	2	0·43	0	—0·43
Rajputana, Central India, Saugor and Nurbudda . . .	9	0·50	0	—0·50
Sind—Cutch	3	0·43	0	—0·43
Guzerat	3	0·05	0	—0·05
Konkan	4	0·29	0	—0·29
Deccan—Hyderabad . . .	5	0·10	0	—0·10
Malabar	5	0·19	0·07	—0·12
Mysore—Bellary	4	0·46	0·22	—0·24
Carnatic	6	1·23	0·95	—0·28
Lower Burma	7	0·10	1·91	+1·81
Ceylon	1	2·66	0·53	—2·13

W. L. DALLAS,
Assistant Meteorological Reporter to the Govt. of India.

SIMLA,
The 2nd March 1890.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, February 24th, 1890.

In the weather review of last week an account was given of the appearance of a depression on the north-western frontier, which crossed North-Western India and passed down the Gangetic plain, after giving fairly general rain to the Punjab. During the period covered by the present review a similar change has occurred, only on a much slighter scale. The depression of the barometer was much smaller and the rainfall accompanying or following the depression was lighter and less general.

The chart of the 18th exhibited the distribution of pressure which has prevailed more or less throughout the whole of the present cold weather. Readings were highest in the north-west of India, low over the Bay and Bengal, and relatively low off the west coast. The winds were north-westerly and westerly over North-Western India and down the Gangetic plain, feebly cyclonic in Bengal, northerly over the head of the Bay, and rather variable over the Peninsula. The weather was very fine, though with slight cloud in a few places. On the 19th the feeble depression noticed above had appeared over Sind, but in other respects the distribution of pressure and the circulation of the winds had hardly changed. South-easterly breezes had, however, sprung up on the hills and the weather had become very cloudy over the Punjab. The chart of the 20th showed that the Sind depression had advanced slightly north-eastward towards the south of the Punjab. Cyclonic winds prevailed over North-Western India and rain had fallen at Peshawar, Murree and Quetta. During the day (the 20th) further rain fell in the submontane districts of the Punjab and North-Western Provinces and snow on the hills. This apparently resulted in a general decrease of temperature in the north-west and a strong outset of air from the hills. This brought about a rapid rise of the barometer over the Punjab on the 21st and a fall of temperature over North-Western India. While this rise was in progress in the north-west, a barometric fall occurred in the extreme south and the edge of a small local squall affected Ceylon and the extreme south of the Peninsula. On the 22nd the distribution of pressure had resumed its normal cold weather condition again, and on the 23rd there was very little change of importance. At Colombo a south-easterly wind had sprung up and nearly one inch of rain had fallen there. On the 24th the unsettled weather from Ceylon had extended over the south of the Peninsula where moderate or light rain had fallen.

Temperature.—There has been an excess of temperature in all provinces of India during the week. The warmest day was the 20th when the mean temperature was 3° or more above the normal average in Bengal, the Punjab, Guzerat or Central India, 4° above in the Central Provinces, and 7° above in Sind and Rajputana.

The coolest day for the whole of India was the 23rd when the weather was affected by cold northerly breezes from the hills noticed above.

In most provinces the weather was abnormally warm throughout the week, but in Burma one day and in the Punjab two days were cooler than usual.

On the hills the excess of temperature has been small relatively to the excess which has occurred there during the past few weeks, and on the 21st there was an actual deficiency.

The following table shows the variations of the mean temperature of the present and of the past week from the normal average :—

PROVINCES	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
	°	°
Burma	+1·3	+1·7
Bengal	+2·2	+3·3
North-Western Provinces	+4·4	+2·9
Punjab	+5·9	+1·3
Bombay	+2·7	+2·1
Central Provinces	+2·8	+2·7
Guzerat and Central India	+5·0	+6·9
Sind and Rajputana	+6·4	+6·
Madras	—0·6	+0·9

This table shows that except in Burma, Bengal and Madras the mean temperature relatively to the average has fallen, the change being greatest in North-Western India.

Rain.—The table at the close of the summary shows that rain has fallen during the week in three regions, *viz.*, the north-west of India, Assam and the south of the Peninsula. The fall within the first and last of these regions was due to the two disturbances noticed above, while the fall in Assam was owing to circumstances which apparently determine rain to the north-east corner of India when the weather is unsettled in the north-west corner. The only districts in which the rainfall of the week exceeded the normal average of the period were Madras, South-central and South. In all the other districts where rain was recorded the amount received was very light and in defect of the average. In North-Western India, with the exception of Sind, the districts where rain fell were either on or near the hills.

The maximum falls exhibit little worthy of note. In Assam, Cherrapunji and Sibsagar each received ½ inch during the week, in the submontane districts of the North-Western Provinces Pithoragarh received the heaviest fall, *viz.*, ¼ inch, in the hill districts of the Punjab Palampur received nearly ½ inch and in the north-western districts of the same province Kallanga (Peshawar district) received 2¼ inches. This was by far the largest amount recorded in Northern India. In Sind the slight rain which fell occurred in the Sukker district. In the south of the Peninsula Ponani in the Calicut district of Malabar received 1¼ inches, and Ambasamudram in Tinnevelly received 3·05 inches. This was the heaviest fall throughout India. In addition to the above, Jubbulpore reports a slight local shower on the 24th. The figures in the final column of the table have not been materially changed by the records of the past week.

Province.	Division.	Rainfall data for week ending 24th February 1890.			Rainfall data from October 15th to 24th February 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to February 24th.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches	Inches.	Per cent.
Burma	Tenasserim	0	0	0	19·70	5·33	+270
	Lower Burma	0	0·02	—0·02	8·38	6·30	+ 33
	Central do.	0	0	0	7·06	4·25	+ 66
	Upper do.	0	?	?	3·80	?	?
	Arakan	0	0	0	7·59	5·83	+ 30
Bengal and Assam	Eastern Bengal	0	0·16	—0·16	8·23	5·59	+ 47
	Assam (Surma)	0·14	0·26	—0·12	5·77	5·30	+ 9
	Do. (Brahmaputra)	0·17	0·33	—0·16	3·30	4·79	— 31
	Deltaic Bengal	0	0·25	—0·25	10·30	4·57	+125
	Central do.	0	0·24	—0·24	3·74	3·69	+ 1
	North do.	0	0·14	—0·14	1·26	3·52	— 64
	Orissa	0	0·19	—0·19	15·48	7·05	+120
	Chutia Nagpur	0	0·14	—0·14	3·00	3·37	— 11
	Behar (South)	0	0·12	—0·12	0·55	2·79	— 80
	Do. (North)	0	0·10	—0·10	0·61	2·48	— 75
North-Western Provinces and Oudh.	North-Western Provinces (East)	0	0·12	—0·12	1·23	2·20	— 44
	Oudh (South)	0	0·05	—0·05	0·05	1·60	— 97
	Do. (North)	0	0·10	—0·10	0·12	1·80	— 93
	North-Western Provinces (Central)	0	0·07	—0·07	0·01	1·51	— 99
	North-Western Provinces (West)	0	0·14	—0·14	0·08	1·39	— 94
	North-Western Provinces (Sub-montane)	0·02	0·28	—0·26	0·48	2·80	— 83
Punjab	Punjab (South)	0	0·15	—0·15	0·23	1·63	— 86
	Do. (Central)	0	0·18	—0·18	0·36	2·11	— 83
	Do. (Sub montane)	0	0·39	—0·39	0·61	3·71	— 84
	Do. (Hill Districts)	0·05	1·08	—1·03	3·20	8·90	— 64
	Do. (North-West)	0·07	0·35	—0·28	0·88	5·00	— 82
	Do. (West)	0	0·11	—0·11	0·24	1·47	— 83
Bombay and Malabar Coast Districts (Madras).	Malabar	0·15	0·15	0	12·83	11·60	+ 11
	Madras (South Central)	0·11	0·05	+0·06	7·32	12·84	— 43
	Coorg	0·02	0·07	—0·05	12·78	9·20	+ 39
	Mysore	0	0·07	—0·07	3·03	4·69	— 35
	Konkan	0	0	0	4·90	2·36	+109
	Bombay—Deccan	0	0·01	—0·01	5·10	3·85	+ 32
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0	0·04	—0·04	1·26	3·43	— 63
Central Provinces and Berar.	Berar	0	0·02	—0·02	3·14	3·30	— 5
	Central Provinces (West)	0	0·08	—0·08	2·95	2·24	+ 32
	Do. (Central)	0	0·16	—0·16	1·74	2·40	— 28
	Do (East)	0	0·09	—0·09	1·97	2·22	— 11
Bombay (North)	Guzerat	0	0·03	—0·03	0·02	0·65	— 97
	Kathiawar	0	0·02	—0·02	0	0·42	—100
	Sind	0·02	0·06	—0·04	0·03	0·74	— 96
Rajputana and Central India.	Central India (East)	0	0·11	—0·11	0·13	1·57	— 92
	Rajputana (East), Central India (West)	0	0·11	—0·11	0	0·89	—100
	Rajputana (West)	0	0·12	—0·12	0	0·62	—100
Madras	East Coast (North)	0	0·11	—0·11	12·85	9·53	+ 35
	Do. (North) (a)	0	?	?	9·45	?	?
	Hyderabad (South)	0	0·05	—0·05	2·71	2·47	+ 10
	Madras (Central)	0	0·03	—0·03	5·06	4·72	+ 7
	East Coast (Central)	0	0·06	—0·06	10·77	15·46	— 30
	Do. (South)	0·04	0·08	—0·04	11·94	18·52	— 36
	Madras (South)	0·65	0·11	+0·54	5·45	14·73	— 63

W. L. DALLAS,

Assistant Meteorological Reporter to the Government of India.

SIMLA, *28th February, 1890.*

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 1st March.*—Rainfall moderate in the Nilgiris and Tinnevelly, slight in Tanjore, Madura, Trichinopoly, Coimbatore, Malabar; none elsewhere. Crops generally good but withered in parts of Nellore, Chingleput, South Arcot, Tanjore, Tinnevelly, Coimbatore, and Salem. Paddy blighted in parts of North Arcot. Prices generally rising. Prospects fair. More rain has fallen since in Tinnevelly.

Bombay.—*For week ending 5th March.*—Slight rain in parts of Karachi and Ahmedabad. Cotton blighted in parts of Dharwar, and crops generally in some talukas of Sind damaged by blight, frost or locusts. Wheat in Upper Sind Frontier and crops generally in Poona, Satara and parts of Nasik below average. Prospects otherwise good. Probable outturn of opium in Baroda 12 annas.

Bengal.—*For week ending 4th March.*—A few local showers of little importance reported in South Bengal, Orissa, and Behar. Rain wanted in places in the Rajshahye and Chittagong divisions, but general agricultural prospects on the whole continue satisfactory. All cold-weather crops, including poppy and tobacco, are generally in good condition, and harvesting in progress. Sugar manufacture proceeding with good results in many districts. Spring rice nearly transplanted and doing well. Cultivation for early rice and jute going on in some districts, and in Behar sowing of indigo begun. Prices remain almost stationary, but at Balasore common rice has fallen from 19 to 21 seers per rupee. In Balasore the two tracts, called Talpada tract and Somnathpur tract, comprising respectively the southern portion of Balasore thana with the north-eastern corner of Soro thana and part of the western side of Balasore thana, are the worst in the area in which distress is apprehended. In Talpada tract test relief works on a small scale opened, and destitute persons being fed at Government expense. In Somnathpur tract no necessity for affording immediate relief, the employment obtainable during the shipping season being sufficient at present.

North-Western Provinces and Oudh.—*For week ending 5th March.*—Weather generally cloudy with light rain here and there, but more is wanted. Slight hail fell in the Rae Bareilly district but did no injury. Harvesting has begun in most of the eastern districts. Unirrigated crops are suffering in Cawnpore, Sitapore, Agra, and Saharanpore. Poppy is in good condition, but third sowings have partially failed in Ballia. Markets are full, but prices show a tendency to rise.

Punjab.—*For week ending 5th March.*—Rainfall slight in Lahore, Rawalpindi, and Peshawar. Prices stationary in Ferozepur and Dera Ismail Khan and rising elsewhere. Sowings of extra *rabi* crops in progress. Ploughings for *kharif* commenced in Jullundur and Lahore and sowings in Shahpur. Crops are suffering for want of rain in most districts. If the rain does not fall soon the wheat will be a total failure in Umballa. Locusts visited Amritsar and Tank (Dera Ismail Khan) and caused slight harm to the crops in the latter place. Fodder sufficient except in Hissar, Jullundur, Lahore, Mooltan, Dera Ismail Khan and parts of Rawalpindi.

Central Provinces.—*For week ending 5th March.*—Cloudy with light rain. *Rabi* crops being harvested. Slight damage by rain and hail in Jubbulpore, and general prospects continue fair. Prices steady.

Burma.—*For week ending 1st March.*—Slight rain fell in Moulmein and Amherst but nearly 2 inches in Mergui. In Upper Burma no rain fell. The

crop prospect remains good. The price of paddy has fallen in Sandoway, Prome, Bassein, and Thongwa and risen slightly in Thayetmyo. In Upper Burma prices show no fluctuations except in Pyinmana where the price has fallen.

Assam.—*For week ending 5th February.*—Weather seasonable. Slight rain in some districts. Crushing of sugarcane, gathering of mustard and ploughing for early rice still continue. Tea doing well.

Mysore and Coorg.—*For week ending 5th March.*—In Mysore crops and prospects good. Sowing of paddy and planting of sugarcane completed in parts. Outturn of harvests generally fair. Prices slightly risen in Mysore district.

Slight rain in Coorg.

Berar and Hyderabad.—*For week ending 5th March.*—In Berar weather slightly warm and cloudy. Harvesting of *rabi* continues. Fodder sufficient except in Ellichpur and Dariapur taluks. Prices almost stationary. Land under preparation for ensuing crops.

No rain in Hyderabad. Weeding of *rabi* crops continues. Harvesting of *rabi* crops commenced. Prices stationary.

Central India.—*For week ending 5th March.*—Slight rain in Bundelkhand, Baghelkhand and Western Malwa. Water getting scarce in parts. *Rabi* being reaped in Gwalior. Crops damaged and below average in Baghelkhand. Prices high in Goona, rising in Baghelkhand and Dhar and falling in Bhopal. Opium crops damaged in Baghelkhand and Neemuch.

Rajputana.—*For week ending 5th March.*—Slight rain at Abu, Ajmere, Jeypore, and Bhurtpore. Agricultural operations satisfactory except in Kerowlee. Standing crops good. Agricultural stock good except in parts of Ulwar. Pasturage or fodder sufficient, except in Marwar and Dholepore. Prices rising in Meywar and Harowtee, steady elsewhere.

Nepal.—*For week ending 27th February.*—Slight rain at Sadr station Weather cold in the mornings and evenings. Prospects of the crops good if rain falls soon.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLV of 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Week ending 16th February, 1889. Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Week ending 15th February, 1890. Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Total Receipts from 1st April 1888 to 16th February, 1889. Total.	Per mile open per week.	Total Receipts from 1st April 1889 to 15th February, 1890. Total.	Per mile open per week.	Total Increase in 1889-90.	Total Decrease in 1889-90.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
22nd Feb., 1890	East Indian (a)	1,526	9,52,363	624	1,526	9,75,283	639	3,88,29,351	553	3,85,65,889	550	...	2,63,462
22nd ditto	Patna-Gya	57	9,064	159	57	9,754	171	4,25,353	162	4,43,024	168	17,671	...
...	Sindia	75	9,034	120	...	(b) ...	...	3,21,626	93	(b)...	...	...	3,21,626
22nd Feb., 1890	Rajputana-Malwa	1,664	4,31,298	259	1,672	3,65,000	218	1,63,90,638	214	1,69,25,099	221	5,34,461	...
22nd ditto	Bengal-Nágpur (c)	293	61,155	209	501	(d)56,434	113	15,04,703	162	(d)17,18,105	115	2,13,402	...
22nd ditto	Southern Mahratta (e)	854	80,972	95	979	92,101	94	34,89,471	89	36,60,600	88	1,71,129	...
22nd ditto	Ditto Mysore Section	140	10,359	74	296	21,046	71	5,11,189	80	8,52,712	70	3,41,523	...
22nd ditto	Indian Midland	392	(f)50,540	129	746	(g)84,945	114	(f)7,99,060	102	(g)29,64,973	93	21,65,913	...
15th ditto	Villupuram-Guntakal, Nellore Branch	83	4,692	57	83	4,630	56	2,14,868	56	2,16,476	57	1,608	...
15th ditto	Bareilly-Pilibhit	36	2,172	60	36	2,539	71	78,346	49	94,900	60	16,554	...
	Total	5,120	16,11,649	315	5,896	16,11,732	273	6,25,64,605	283	6,54,41,778	257	28,77,173	...
	State Lines worked by Government.												
22nd Feb., 1890	North-Western (h)	2,386	4,77,688	200	2,370	5,19,860	219	2,24,14,609	204	2,53,35,529	233	29,20,920	...
15th ditto	Oudh and Rohilkhand	692	1,42,954	207	692	1,65,504	239	59,64,249	187	68,42,958	215	8,78,769	...
15th ditto	Bengal Central	125	13,705	110	125	13,250	106	6,31,319	110	6,49,111	113	17,792	...
22nd ditto	Wardha Coal	45	11,551	257	45	17,715	394	7,48,802	362	7,01,618	340	...	47,184
15th ditto	Eastern Bengal	673	1,85,494	276	747	2,04,070	273	95,33,429	307	1,02,89,420	309	7,55,991	...
22nd ditto	Nalháti	27	2,187	81	27	2,124	78	89,355	75	88,660	74	...	695
22nd ditto	Tirhoot	273	38,371	141	273	63,661	233	14,59,485	125	18,62,091	155	4,02,606	...
15th ditto	Lucknow-Sitapur-Sihramau	105	5,016	48	105	8,372	80	2,29,616	48	3,03,089	63	73,473	...
22nd ditto	Jorhát	31	1,217	39	30	1,133	38	54,326	38	53,632	39	...	694
15th ditto	Cherra-Companyganj	7	54	8	7	274	39	7,857	23	10,560	31	2,703	...
8th ditto	Burma (i)	...	...	...	...	(j)...	..	(k)27,06,798	154	(l)40,38,835	107	13,32,035	...
	Total	4,364	8,78,297	201	4,421	9,95,963	225	4,38,39,845	200	5,01,75,501	220	63,35,656	...
	Lines worked by Guaranteed Companies.												
15th Feb., 1890	Madras	840	1,67,080	199	840	1,69,565	202	74,78,971	193	80,85,297	210	6,06,326	...
15th ditto	South Indian	654	1,11,624	171	654	1,02,885	157	48,54,439	161	50,86,136	170	2,31,697	...
15th ditto	Great Indian Peninsula (m)	1,447	9,35,479	646	1,447	9,04,689	625	3,66,29,681	533	3,14,51,132	475	...	51,78,549
22nd ditto	Bombay, Baroda and Central India (n)	461	3,03,160	658	461	2,74,000	594	1,11,98,332	528	1,11,18,574	526	...	79,758
	Total	3,402	15,17,343	446	3,402	14,51,139	427	6,01,61,423	384	5,57,41,139	357	...	44,20,284
	GRAND TOTAL (Guaranteed and State)	12,886	40,07,289	311	13,719	40,58,834	296	16,65,65,873	279	17,13,58,418	268	47,92,545	...
	Gross Estimated Expenses	...	..	...	...	...	...	8,68,31,608	146	8,93,87,786	140	25,56,178	...
	Net Receipts	...	...	...	...	..	...	7,97,34,265	133	8,19,70,632	128	22,36,367	...
	Assisted Companies.												
22nd Feb., 1890	Tárakeshwar	22	7,059	321	22	6,220	283	2,44,017	241	2,40,083	238	...	3,934
8th ditto	Dibru-Sadiya	...	...	...	...	(j)...	...	(k)3,77,932	108	(l)4,06,701	116	28,769	...
22nd ditto	Bengal and North-Western	376	50,174	133	376	50,340	134	19,43,758	112	20,46,868	119	1,03,110	...
15th ditto	Rohilkhand-Kumaun	67	5,408	81	67	7,742	116	2,99,187	101	3,25,501	110	26,314	...
	Total	465	62,641	135	465	64,302	138	28,64,894	115	30,19,153	121	1,54,259	...
	Native States.												
15th Feb., 1890	His Highness the Nizam's Guaranteed	354	46,137	130	354	58,317	165	15,98,021	117	20,95,875	129	4,97,854	...
22nd ditto	His Highness the Gaekwar's	59	3,480	59	59	3,190	54	1,24,262	46	1,21,427	45	...	2,835
22nd ditto	His Highness the Gaekwar's Viramgam Mehsána-Vadnagar	27	1,208	45	27	900	33	40,863	40	45,338	37	4,475	...
22nd ditto	Bhávanagar-Gondal-Junágarh-Porbandar	260	36,269	139	332	31,889	96	9,68,416	103	11,43,857	86	1,75,441	...
15th ditto	Morvi	68	3,287	48	94	4,684	50	1,45,200	46	1,67,386	54	22,186	...
22nd ditto	Jodhpore	124	7,887	64	124	7,100	57	3,07,159	54	3,05,009	54	...	2,150
	Total	892	98,268	110	990	1,06,080	107	31,83,921	89	38,78,892	89	6,94,971	...

(a) Includes the Dildárnagar-Ghazipur State Railway.
(b) Included with Indian Midland Railway.
(c) Includes the Katni-Umaria Branch.
(d) Includes the Asansol-Chakradharpur Section of the Bengal-Nágpur Railway.
(e) Includes the Bellary-Kistna State Railway.
(f) Includes the Bhopal-Itarsi State Railway.
(g) Includes the Sindia and Bhopal-Itarsi State Railways.
(h) Includes the Amritsar-Pathánkot and Rajpura-Bhatinda State Railways.
(i) Includes the Toungoo-Mandalay extension.
(j) Return not received.
(k) Total receipts from 1st April 1888 to 9th February 1889.
(l) Total receipts from 1st April 1889 to 8th February 1890.
(m) Includes the Dhond-Manmád, Khámgaon and Amraoti State Railways.
(n) Includes the Pátri Branch.

CALCUTTA,
The 7th March, 1890.

M. C. BRACKENBURY, *Major, R.E.,*
Under-Secretary.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. II.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 14th March, 1890.

His Excellency the Viceroy and Governor-General will leave Calcutta on the 30th March, 1890, and will arrive at Simla *viâ* Saharanpore, Dehra, Mussooree, and Chakrata towards the end of April, 1890.

By Command,

WILLIAM BERESFORD, *Lieut.-Col.*,
Military Secretary to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 12th March, 1890.

No. 172.—Lieutenant O. J. Obbard, 10th Bengal Infantry, is appointed to be an Assistant Commissioner of the 4th grade in Burma.

MEDICAL.

The 14th March, 1890.

No. 171.—Kumar Bhupendra Narayan is admitted temporarily into the Uncovenanted Medical Service in the Bengal Presidency. His services are placed at the disposal of the Government of Bengal.

JUDICIAL.

The 12th March, 1890.

No. 329.—Under the provisions of the Act of Parliament, 24 and 25 Vict., Cap. 104, Section 7, the Governor General in Council is pleased to appoint Mr. R. F. Rampini, Bengal Civil Service, District and Sessions Judge, Burdwan, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal during the absence on furlough of the Honourable Mr. Justice Beverley, or until further orders.

No. 332.—Under the provisions of the Act of Parliament, 24 and 25 Vict., Cap. 104, Section 7, the Governor General in Council is pleased to appoint Mr. Charles H. Hill, Barrister-at-Law, Public Prosecutor to the Government of the North-Western Provinces and Oudh, to officiate

as a Judge of the High Court of Judicature at Fort William in Bengal, during the absence on furlough of the Honourable Mr. Justice Trevelyan, or until further orders.

No. 336.—The Honourable the Chief Justice has granted Mr. C. M. W. Brett, Registrar of the High Court of Judicature at Fort William in Bengal, furlough for seven and a half months with effect from the 3rd April, 1890, or any subsequent date on which he may avail himself of it, together with the necessary subsidiary leave.

The 13th March, 1890.

No. 339.—The Honourable L. R. Tottenham, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough for five months with effect from the 17th April, 1890, together with the necessary subsidiary leave.

No. 341.—Under the provisions of the Act of Parliament 24 and 25 Vict., Cap 104, Section 7, the Governor General in Council is pleased to appoint Mr. H. W. Gordon, Bengal Civil Service, District and Sessions Judge, Sarun, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal, during the absence on furlough of the Honourble Mr. Justice Tottenham, or until further orders.

The 14th March, 1890.

No. 346.—Mr. A. Phillips, Barrister-at-Law, Standing Counsel for the Presidency of Fort William in Bengal, is granted leave under Article 727 A of the Civil Service Regulations, from the date on which he may avail himself of it to the 27th November, 1890, both days inclusive.

Home Department Notification No. 280, dated 1st March, 1890, is hereby cancelled.

No. 348.—Mr. L. P. Pugh, Barrister-at-Law, is appointed to officiate as Standing Counsel for the Presidency of Fort William in Bengal, during the absence on leave of Mr. A. Phillips, or until further orders.

POLICE.

The 10th March, 1890.

No. 214.—The services of Lieutenant H. G. Burton, M.S.C., 4th Sikh Infantry, are placed at the disposal of the Chief Commissioner of Burma for employment as an Assistant Commandant in the Military Police in Upper Burma.

CENSUS.

The 11th March, 1890.

No. 50.—The services of Captain R. C. Temple, B.S.C., on special duty under the Military Department, are replaced at the disposal of the Chief Commissioner of Burma, with effect from the 1st April, 1890.

C. J. LYALL,
Offg. Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION—PATENTS.

Calcutta, the 11th March, 1890.

No. 519-P.—Specifications of the undermentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. A copy of every specification is open to public inspection, from 11 A. M. to 4 P. M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, at No. 13, Wood Street, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 205 of 1889.—James Ballantyne Hannay of Cove Castle, Loch Long, in the County of Dumbarton, Scotland, Chemical Engineer, for an improved process and apparatus for manufacture of sulphate of lead pigment.

No. 206 of 1889.—Samuel Telford Dutton of Marl Bank in the city of Worcester, England, Civil Engineer, for improvements in railway signal lamps, and in appliances connected therewith, and in improvements in apparatus for charging, and for regulating the charge supplied to the oil cisterns of railway signal, carriage, ship and other lamps and vessels.

No. 220 of 1889.—James Ballantyne Hannay of Cove Castle, Loch Long, in the County of Dumbarton, Scotland, Chemical Engineer, for improvements in apparatus for the application and supply of chlorine employed in extracting gold from ores.

No. 238 of 1889.—Charles Langdon-Davies of Mowbray House, Victoria Embankment, in the County of London, England, Electrician, for improvements in the rhythmic generation of electric currents.

No. 276 1889.—The Lucigen Light Company, Limited, of Page Street Works, Westminster, in the County of London, England, for improvements in self-generating gas burners for burning oils.

E. C. BUCK,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 8th March, 1890.

No. 820-*I*.—In continuation of the notification of the Government of India in the Foreign Department, No. 1637-I., dated the 22nd May 1885, the Governor General in Council is pleased to invest Dastur Edulji Bymonji, Assistant Cantonment Magistrate in Secunderabad, with the powers of a Magistrate of the 1st class, to be exercised within the limits of the Hyderabad Residency Bazaars.

The 10th March, 1890.

No. 378-*G*.—The Governor-General in Council is pleased to recognise the appointment of Mr. S. Schmuck to be in charge of the German Consulate at Aden *vice* Mr. J. Woodtli.

No 381-*G*.—With reference to Foreign Department notification, No. 1205-G., dated the 3rd July, 1889, Mr. J. E. Orr, Consular Agent for the United States of America, at Moulmein, has resumed charge of his office.

No 384-*G*.—With reference to Foreign Department notification, No. 1203-G., dated the 3rd July, 1889, Mr. W. G. Reddie, Consular Agent for the United States of America, at Rangoon, resumed charge of his office on the 7th February, 1890.

The 11th March, 1890.

No. 393-*G*.—Captain F. G. Alexander, Bombay Staff Corps, Cantonment Magistrate, Neemuch, is granted privilege leave for two months and fourteen days, with effect from the 1st March, 1890, or the subsequent date on which he may avail himself of the leave.

No. 395-*G*.—The services of Captain F. G. Alexander, Bombay Staff Corps, Cantonment Magistrate, Neemuch, are replaced at the disposal of the Military Department at the expiration of the privilege leave granted to him in Foreign Department notification, No. 393 G., dated the 11th March, 1890.

No. 398 *G*.—The privilege leave for six weeks granted to Lieutenant W. C. R. Stratton, Bengal Staff Corps, officiating Political Assistant of the 1st class, and late Political Agent at Muscat, in Foreign Department notification, No. 1487-G., dated the 20th August, 1889, is extended by three days.

The 13th March, 1890.

No. 410-*G*.—The following appointments are made with effect from the 26th December, 1889:—

Mr. G. Lucas, Uncovenanted Assistant to the Political Resident in the Persian Gulf, to be Extra Assistant to the Political Resident in the Persian Gulf.

Mr. J. P. Sequeira, Head Clerk of the Office of the Political Agent at Muscat, to be Uncovenanted Assistant and Treasury Officer to the Political Resident in the Persian Gulf

No. 411-*G*.—Consequent on the return from privilege leave of Captain H. L. Ramsay, Political Agent of the 3rd class, the following reversions are made in the graded list of the Political Department, with effect from the 21st February, 1890:—

Mr. E. G. Colvin, from officiating Political Agent of the 3rd, to officiating Political Assistant of the 1st, class.

Lieutenant F. W. P. Macdonald, Bengal Staff Corps, from officiating Political Assistant of the 1st, to officiating Political Assistant of the 2nd, class.

Lieutenant S F. Bayley, Bengal Staff Corps, from officiating Political Assistant of the 2nd, to officiating Political Assistant of the 3rd, class.

No. 418-*G*.—The services of Surgeon R. R. Weir, M B., Indian Medical Service, Bengal, are replaced at the disposal of the Home Department, with effect from the date on which he relinquishes charge of his duties as Civil Surgeon of Sibi.

The 14th March, 1890.

No. 570-*E*.—The following appointments are made in the Baluchistan Agency with effect from the 1st January, 1890:—

Khan Bahadur Hak Nawaz Khan, Native Assistant to the Governor-General's Agent in Baluchistan, to be an Extra Assistant Commissioner.

Diwan Ganpat Rai, Native Assistant to the Governor-General's Agent in Baluchistan, to be an Extra Assistant Commissioner.

Kazi Jalal-ud-din Khan, Native Assistant to the Governor-General's Agent in Baluchistan, to be an Extra Assistant Commissioner.

No. 572-*E*.—Khan Bahadur Hak Nawaz Khan, Extra Assistant Commissioner in Baluchistan, is posted as Native Assistant in Zhob, with effect from the date of assuming charge.

No. 573-*E*.—Khan Bahadur Mir Alladad Khan, Raisani, Tahsildar at Barkhan, is appointed to be Extra Assistant Commissioner in Baluchistan, substantive *pro tempore*, *vice* Khan Bahadur Hak Nawaz Khan, and with effect from the date of assuming charge.

W. J. CUNINGHAM,
Offg. Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 12th March, 1890.

No. 1194.—Mr. J. DeC. Atkins, Bo.C.S., is appointed to officiate in class II of the Enrolled List, with effect from the 28th February, 1890, in consequence of the grant of furlough to Mr. J. C. E. Branson.

The 14th March, 1890.

No. 1241.—Mr. S. C. Chakravarti, Chief Superintendent in the office of the Accountant General, North-Western Provinces and Oudh, is granted privilege leave for three months from the 7th April, 1890.

Mr. A. H. Clarke, Superintendent in the office of the Accountant General, North-Western Provinces and Oudh, is appointed to act as Chief Superintendent, class V, during Mr. Chakravati's absence on privilege leave.

SEPARATE REVENUE.

SALT.

The 13th March, 1890.

No. 1214.—The following rule made by the Governor-General in Council in exercise of the powers conferred by the Indian Salt Act, 1882, is published under Section 29 of the said Act in modification of so much of rule I of the rules published under Notification No. 1892, dated the 27th June, 1884, as relates to the territories for the time being administered by the Lieutenant-Governor of the Punjab lying on the right bank of the Indus, with the exception of the Kalabagh mines and an area of ten miles round them :—

Rules 37—64 of the rules published under Notification No. 1892 of 27th June, 1884, are also applicable to all the territories for the time being administered by the Lieutenant-Governor of the Punjab lying on the right bank of the Indus.

PAPER CURRENCY.

The 13th March, 1890.

No. 1242.—*Abstract of the Accounts of the Department of Issue of Paper Currency on the 28th February, 1890, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.*

Circles of Issue.	Whole Amount of Notes in Circulation.	Reserve in Silver Coin and Bullion.		
		Coin.	Bullion.	Total
	R	R	R	R
Calcutta .	6,28,76,830	1,86,75,657	16,27,903	2,03,03,560
Allahabad .	78,99,160	1,68,85,935	...	1,68,85,935
Lahore .	82,48,205	56,64,615	...	56,64,615
Bombay .	5,33,07,135	2,54,22,908	1,17,78,292	3,72,01,200
Kurrachee .	39,07,905	30,50,660	64,800	31,15,460
Madras .	2,36,48,360	1,41,82,955	8,000	1,41,90,955
Calicut .	9,84,370	4,92,130	...	4,92,130
Rangoon .	28,50,865	68,68,995	...	68,68,995
Total .	16,37,22,830	9,12,43,855	1,34,78,995	10,47,22,850
Deduct the amount received at Calcutta but not paid at Rangoon				10,00,000
Net Total .				10,37,22,850
Price paid for Government Securities of the nominal value of R6,25,31,100 held under Section 19 of the Act				5,99,99,980
Grand Total .				16,37,22,830

E. J. SINKINSON,
Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 14th March, 1890.

ORGANIZATION.

NATIVE ARMY.

No. 231.—With the sanction of Her Majesty's Government, the Governor-General in Council is pleased to notify that it has been decided to create a military force for service in Burma, as a part of the Madras Army.

2. This force will consist in the first instance of three battalions, to be formed from the following Burma Military Police corps :—

The Kubo Valley Police Battalion.
The Chin Levy.
The Shan States Levy.

3. These corps will be converted into local (Burma) battalions of the Madras Army, and will receive the numbers, to be published hereafter, of three regiments of Madras Infantry which they are to replace. The Native officers, non-commissioned officers and men now serving in the line regiments will be transferred to other regiments, pensioned, or discharged, in the manner hereinafter stated

4. These corps will ordinarily be stationed in Burma, but will be recruited for general service.

5. The strength of each of the three corps above mentioned will be as follows, organized in eight companies :—

1 Commandant.
2 Wing commanders the senior to be 2nd-in-command).
5 Wing officers (of whom one will be adjutant and another quartermaster).
1 Medical officer.
8 Subadars (one of whom will be subadar-major).
8 Jemadars (one of whom will be Native adjutant).
41 Havildars (including one havildar-major).
40 Naicks.
16 Drummers or buglers.
720 Sepoys.

6. The British officers, including commandants, will be selected (by the Commander-in-Chief, Madras) as far as possible from volunteers from the Madras Army, and those British officers now serving with the police battalions about to be converted, to whatever Presidency they may belong, will receive suitable appointments in the new corps, should they be willing to remain with them, and if it be desired to retain their services with them.

7. The rule (Article 266, Clause (*a*), Army Regulations, India, Volume I, Part I) requiring commandants to vacate on completion of seven years' tenure will not for the present be applied to the commandants of the corps now formed.

8. The pay and allowances of the British officers of these corps will be the same as those allowed for the Native Infantry of the Indian Army, but in consideration of the circumstances of local service in Burma, each British officer will receive, in addition, a local allowance of R100 per mensem, and will also be eligible for the indulgence of three months' privilege leave in each year.

9. The British officers of these corps, as belonging to the Madras Army, will be eligible for general staff employment in the same way as all other officers of the Army. Exchanges will be permitted between the officers of the

Burma battalions and those of the ordinary line regiments of the Madras Army and transfers between these corps will be allowed to take place, at the discretion of the Commander-in-Chief.

10. Probationers for the Madras Staff Corps may be appointed direct to these corps in succession to vacancies, without first going through a course of duty with other regiments of the Madras Army.

11. The native officers, non-commissioned officers and men now serving in the abovementioned levies will be eligible to continue therein on the terms now laid down.

12. The following rates of pay are sanctioned for the Native ranks of these corps, *viz.*—

Pay, including cantonment batta, as laid down for Madras in Army Regulations, India, Volume I, Part II, Articles 45-C and 68-D, *plus* the following monthly Burma allowance in lieu of extra batta allowed to Madras troops in Burma, —*vide* Article 110, Clause (*a*), of the same Regulations:—

	R
Subadar-major	50
Subadar	30
Jemadar	15
Havildar	7-8
Naik	6
Drummer, bugler, and sepoy	2

13. Good-conduct pay will be given as laid down in Articles 85 and 86 of the regulations above quoted.

14. The conditions of service as regards enlistment, kit money, clothing, half-mounting, discharge, pensions and free quarters will be the same as those now in force for regiments of the Madras Army in Burma.

15. Former service in the police battalions and in the Army will count towards the period of service required for the grant of good-conduct pay and pension.

16. All ranks, including Native officers, will be granted free rations as in Army Regulations, India, Volume V, paragraph 522.

17. Furlough and leave will be granted under the regulations in force in the Bengal Army.

18. The indulgences conceded to the military police in regard to families will be continued on the transfer of these corps to the Madras line, *viz.*:—

(*a*) Native officers will be permitted to take their families to Burma on payment of half passage money.

(*b*) Twenty per cent. of havildars, 20 per cent. of naiks, and 5 per cent. of drummers, buglers and sepoys will be allowed a similar indulgence free of cost.

(*c*) Free accommodation will be provided for families to the above extent.

The term "families" is held to apply to wives and children only.

19. Soldiers serving in one battalion will be liable to transfer to either of the other two local battalions, as the exigencies of the service may require.

20. These corps will be brought up to the strength shown in paragraph 5 as early as practicable by volunteers from other police battalions, and by the enlistment of recruits under the conditions herein laid down, care being taken to bring into each corps only men of the classes of which the corps will be composed, as shown below.

21. The composition of these battalions will be as under:—

(*a*) The corps to be formed from the Kubo Valley Police Battalion,—Three companies of Gurkhas and five companies of Assamese hill-men.

(*b*) The corps to be formed from the Chin Levy,—Four companies of Sikhs and four companies of Panjabis.

(*c*) The corps to be formed from the Shan States Levy,—Five companies of Sikhs and three companies of Panjabis.

Hereafter Karens, Shans and Kachins may be enlisted for these corps

22. Having in view the excess of senior officers at present in the Madras Army, and the impossibility of finding employment for the commandants to be displaced, three commandants of the Madras Army, or officers of that standing, to be selected by the Commander-in-Chief in that Presidency, will be eligible to retire on a pension of £150 per annum, in addition to the pension to which they are entitled under the regulations.

23. The Native officers, non-commissioned officers and men now serving in the regiments of Madras Infantry which are to be thus localized, will cease to be borne on the rolls thereof from the 15th April next, and will be disposed of as follows:—

(*a*) Native officers, non-commissioned officers and men who have served for pension for 25 years and upwards will be transferred to the pension establishment on the superior rate of pension of their rank (irrespective of the period they may have served therein), *plus* rice compensation.

(*b*) Native officers, non-commissioned officers and men of 15 years' service and upwards will be transferred to the pension establishment on the ordinary pension of their rank (irrespective of the period they may have served therein), *plus* rice compensation, with the option, in the case of non-commissioned officers and men, of joining the garrison reserve.

(*c*) Native officers, non-commissioned officers and men of more than 10 and less than 15 years' service to be transferred to the pension establishment on two-thirds of the ordinary rate of pension of their rank (irrespective of the period they may have served therein), *plus* rice compensation, with the option, in the case of non-commissioned officers and men, of joining the garrison reserve.

(*d*) Non-commissioned officers and men of more than 5 years' and less than 10 years' service will receive a gratuity of one month's pay (including good-conduct pay) for each year of service and join the active reserve, or have the option of being transferred to other regiments.

(*e*) Non-commissioned officers and men of less than five years' service will have the option of joining the active reserve or of being transferred to other regiments.

24 The restriction as to the number of men (160) to be permitted to join the Active Reserve of any one battalion is temporarily suspended in regard to the battalions to be broken up, and non-commissioned officers may be accepted for both the Active and the Garrison Reserve of those battalions without regard to the number of privates therein.

25. Reservists of the battalions to be broken up will be allowed the option of joining the Re-

serves of the battalions linked to the one to which they belong, or of taking their discharge.

26. The British officers now serving with these regiments, unless previously transferred to the new local battalions, or to other regiments, will be eligible to draw their present allowances up to the 30th April next.

APPOINTMENTS.

MEDICAL DEPARTMENT.

No. 232.—The following extract, paras. 1 and 2, from a letter from the Secretary of State for India, No. 36, dated the 13th February, 1890, is published for general information :—

"The under-mentioned probationers for the Indian Medical Service having completed a course of instruction at the Army Medical School, and being reported qualified, have been appointed Surgeons on the Bengal Establishment, their commissions as such bearing date the 30th September, 1889, the day on which they joined at the Army Medical School :—

Henry Bruce Melville.
Joseph Charles Stoelke Vaughan.
Alexander Leonard Duke.
Joshua Chaytor White.
Harry William Elphick.
Charles Henry Bedford.

2. They will be allowed to count as service for pension the period of their residence at Netley, from 30th September, 1889, to 3rd February, 1890, inclusive."

MILITARY SECRETARIAT.

No. 233.—Captain W. J. B. Bird, Bengal Staff Corps, Officiating Assistant Secretary, to officiate as Second Deputy Secretary, *vice* Major J. E. Broadbent, R.E., on furlough, with effect from the 14th March, 1890.

STAFF CORPS.

No. 234.—Lieutenant Arundel Sinclair Begbie, East Yorkshire Regiment, Wing Officer, 16th (The Lucknow) Regiment of Bengal Infantry, is admitted to the Bengal Staff Corps from the 10th November, 1888, subject to confirmation by the Secretary of State for India.

No. 235.—The undermentioned officers having completed eighteen months' probationary service, are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to confirmation by the Secretary of State for India :—

Second Lieutenant Henry Hugh Roddy, Royal Dublin Fusiliers, officiating Wing Officer, 42nd (Gurkha) Regiment of Bengal (Light) Infantry,—13th May, 1888.

Second Lieutenant Arthur John Netherton Harward, 21st Hussars, officiating Squadron Officer, 10th Bengal Lancers,—1st September, 1888.

Second Lieutenants Roddy and Harward will rank as Lieutenants in the Bengal Staff Corps, with effect from the 13th May and 1st September, 1888, respectively, subject to Her Majesty's approval.

FURLOUGH AND LEAVE.

No. 236.—The undermentioned officers are granted furlough out of India :—

Colonel H. M. Buller, Bengal Cavalry, Commandant, Central India Horse, (p. a.) for one year, under rule IX of the regulations of 1868, embarking on or after the 28th March, 1890.

Captain A. R. Hume, West Riding Regiment, Adjutant, 1st Punjab Volunteer Rifle Corps, (p. a.) for four months, under Article 689, Army Regulations, India, Volume I, Part I.

Lieutenant H Hamilton, Bengal Staff Corps, Wing Officer and Adjutant, 2nd Battalion, 4th Gurkha Regiment, (m. c.) for one year, under rule I of the regulations of 1875.

No. 237.—The undermentioned officer is granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the 14th March, 1890 :—

Lieutenant-Colonel C. E. Harenc, Bengal Staff Corps, 4th Regiment of Bengal Cavalry, for 305 days Pension Service—29th year commenced 20th January, 1890.

No. 238.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty :—

Captain H. Read, Bengal Staff Corps, 5th Regiment of Bengal (Light) Infantry, for one year. Pension Service—18th year, commenced 15th January, 1890.

Captain W. F. Montresor, Bengal Staff Corps, 17th Regiment of Bengal Cavalry, for 182 days. Pension Service—18th year commenced 13th February, 1890.

Captain E. E. Robertson, Bengal Staff Corps, Central India Horse, for one year. Pension Service—12th year, commenced 11th May, 1889.

Lieutenant R. F. H. Anderson, Bengal Staff Corps, Cantonment Magistrate, Punjab, for 182 days. Pension Service—11th year commenced 13th August, 1889.

Lieutenant L Herbert, Bengal Staff Corps, Central India Horse, for one year. Pension Service—10th year commenced 22nd January, 1890.

Lieutenant G. W. Priestley, Bengal Staff Corps, 2nd Infantry, Hyderabad Contingent, for one year. Pension Service—8th year commenced 9th September, 1889.

No. 239.—The undermentioned officer is granted leave out of India under the leave rules applicable to officers of the British Army in India :—

Lieutenant R. A. F. Kingscote, R.E., Temporary Assistant Engineer, 2nd grade, Military Works Department, (p. a.) for 121 days.

No. 240.—The undermentioned warrant officer is granted leave to proceed out of India on medical certificate under Article 920 F, Army Regulations, India, Volume I, Part I; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India :—

Second grade Assistant Apothecary T. Baldry, for 182 days.

No. 241.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India:—

Colonel G. Young, Bengal Staff Corps, (p. a.) for two months.

Captain H. F. K. Waldron, Bengal Staff Corps, (u. p. a.) for ten days.

Lieutenant R D. Angelo, Bengal Staff Corps, (m. c) for six months.

Lieutenant R. H Ewart, Bengal Staff Corps, (m. c) for six months.

Lieutenant C. L. M. Rich, Bengal Staff Corps, (p a.) for one month.

Lieutenant W. A. Watson, Bengal Staff Corps, (p. a.) for four months.

Surgeon-Major J. W. Johnston, M.D., (m. c.), for six months.

Conductor J. Penfold, Ordnance Department, (m. c.) for six months.

Conductor R. Burton, Public Works Department, (m. c) for two months.

No. 242.—The undermentioned officers are permitted to reside out of India after vacating their regimental commands, under Article 738, (*a*) Army Regulations, India, Vol I, Part I:—

Colonel G. R. Hennessy, C.B, Bengal Staff Corps, 15th (The Ludhiana Sikh) Regiment of Bengal Infantry. Pension Service—36th year commenced 28th March, 1889.

Colonel E. D. H Vibart, Bengal Staff Corps, 15th (Cureton's Mooltani) Regiment of Bengal Cavalry. Pension Service—36th year commenced 14th October, 1889.

LONDON GAZETTE.

No. 243.—The following extracts are published for general information:—

'London Gazette," dated the 11th February, 1890, page 735.

WAR OFFICE, PALL MALL,
11th February, 1890.

* * * * *

Lieutenant-Colonel A. G. Hammond, V.C., D.S O., Bengal Staff Corps, to be Aide-de-Camp to the Queen and to have the Brevet rank of Colonel in the Army. Dated 12th February, 1890.

* * * * *

MEMORANDA.

* * * * *

INDIAN STAFF CORPS.

Colonel Evelyn Pulteney Gurdon, Bengal, has been transferred to the Unemployed Supernumerary List. Dated 20th January, 1890.

PENSIONS.

No. 244.—Conductor Richard Whitmore, of the Bengal Ordnance Department, is transferred to the pension establishment.

PROMOTIONS.

No. 245.—The following promotions are made, subject to Her Majesty's approval:—

To be Colonel in the Army.

Lieutenant-Colonel Walter Scott,—12th March, 1890.

BENGAL STAFF CORPS.

To be Lieutenant-Colonel.

Major George Frederic Churchill,—8th March, 1890.

MEDICAL DEPARTMENT.

To be Surgeon-General.

29th March 1890.

Deputy Surgeon-General William Roche Rice, M.D., *vice* Surgeon-General Sir Benjamin Simpson, M.D., K C.I.E., who retires from the service from the above date.

To be Deputy Surgeon-General.

Brigade-Surgeon Jesse Griggs Pilcher, F R.C.S., *vice* Deputy Surgeon-General Rice, promoted.

PUNJAB FRONTIER FORCE.

No. 246.—*1st Punjab Cavalry*—

Ressaidar Ghaus Muhammad to be Risaldar, Jemadar Amír Chand to be Ressaidar, and Kot-Dafadar Atma Singh to be Jemadar, *vice* Híra Singh, deceased, with effect from the 23rd December, 1889.

No. 247.—*1st Battalion, 5th Gurkha Regiment*—

Havildar Nathu Rána to be Jemadar, *vice* Nand Rám Jaisi, transferred to the pension establishment, with effect from the 1st November, 1889.

RETIREMENTS.

No. 248.—The undermentioned officers are permitted to retire from the service, with effect from the dates specified, subject to Her Majesty's approval:—

Colonel William Leycester Samuells, Bengal Staff Corps—3rd April, 1890.

Major Lewis Archibald Charles Cook, Bengal Staff Corps—2nd March, 1890.

No. 249.—Colonel Montague Poyntz Ricketts, Bengal Staff Corps, has been permitted by the Secretary of State for India to retire from the service, with effect from the 8th April, 1890, subject to Her Majesty's approval.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 250.—*Rohilkhand Volunteer Rifle Corps*—

Mr. Edward Anster Neville to be Second Lieutenant, *vice* Forsyth, resigned.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 11.—Mr. F. Place, Accountant, Bombay Dockyard, is appointed to be Storekeeper of that Dockyard, with effect from the 1st April, 1890, *vice* Captain J. S. Barrett, Indian Marine.

FURLOUGH AND LEAVE.

No. 12.—Mr. William Torrie, Engineer, Indian Marine, is granted furlough out of India (p. a) for one year under para. 560, clause I, Marine Regulations, India, Volume I, from such date after the 19th April, 1890, as he may avail himself of it.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 14th March, 1890.

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that a report of the death of the undermentioned Warrant Officer, on the date specified, was received in the Military Department between the 8th and the 14th March, 1890:—

Corps.	Rank and Name.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Commissariat-Transport Department.	Sub-Conductor T. Davies .	18th Feb., 1890	Camp Magirdobree (Cooch Behar State).		

Statement of Deposits on account of Estates between the 22nd February, and 14th March, 1890

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.			Amount paid in India.	Date to which claims will be received.
					R	a.	p.		
Joseph John Digan*	Lieutenant	32nd Pioneers	15th December, 1889.	Intestate .	2,147	2	1	...	13th May, 1890.

* Next-of-kin—
Mother—Mrs. Digan,
Gascoigne Place, Plymouth.

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 10th March, 1890.

No. 109.—Mr. A. W. U. Pope, District Traffic Superintendent, class II, grade 3, of the Superior Revenue Establishment of State Railways, is appointed to officiate as Traffic Superintendent, Oudh and Rohilkhund Railway, during the absence on furlough of Mr. S. C. E. Hartwell or until further orders.

No. 110.—Mr. P. C. Chandu Lal, Apprentice Engineer, Central Provinces, is promoted to Assistant Engineer, 3rd grade, with effect from the 29th October, 1889.

No. 111.—Lieutenant-Colonel F. G. Oldham, R.E., Examiner of Accounts, Military Works, is granted furlough out of India for one year and nine months, under Article 340 of the Civil Service Regulations, with effect from the 4th April, 1890, or such subsequent date as he may avail himself of it.

No. 112.—Major H. Clarke, R.E., Examiner of Public Works Accounts, Hyderabad, is appointed to officiate as Examiner of Accounts, Military Works.

No. 113.—Mr. A. C. Newcombe, Examiner, 4th class, 3rd grade, is appointed Examiner of Public Works Accounts, Hyderabad.

No. 115.—Lieutenant-Colonel A. G. Begbie, R.E., Officiating Accountant General, Public Works Department, and Deputy Secretary to the Government of India in the Public Works Department, is granted six months' special leave under Article 348 of the Civil Service Regulations, with effect from the 4th April, 1890, or such subsequent date as he may avail himself of the same.

No. 116.—Mr. R. G. Macdonald, Deputy Accountant General, Public Works Department, is appointed to officiate as Accountant General, Public Works Department, and Deputy Secretary to the Government of India, Public Works Department, during the absence of Lieutenant-Colonel A. G. Begbie, R.E., on special leave, or until further orders.

No. 117.—Mr W. C. L. Floyd, Executive Engineer, 1st grade, sub. *pro tem.*, State Railways, is permitted to retire from the service, with effect from the 4th April, 1890.

The 11th March, 1890.

No. 118.—The services of Mr. F. J. E. Spring, Executive Engineer, 2nd grade, State Railways, are placed at the disposal of the Government of Madras for employment on railways in that Presidency.

No. 119.—Mr. T. W. Bartlett, Executive Engineer, 1st grade, sub. *pro tem.*, State Railways, is transferred from establishment under the Government of Madras to that under the Govern-

ment of Bengal for employment on the Eastern Bengal State Railway.

No. 120.—Mr. H. Bell, Chief Engineer, 3rd class, sub *pro tem.*, Engineer-in-Chief, Moghal Serai-Howrah Railway Survey, is appointed Consulting Engineer to Government of India for Railways, Calcutta.

No. 121.—Lieutenant-Colonel H. W. Clarke, R.E., Executive Engineer, 1st grade, Deputy Consulting Engineer for Railways, Calcutta, is appointed to officiate as Consulting Engineer until relieved by Mr. H. Bell.

No. 122.—Colonel K. A. Jopp, R.E., Officiating Consulting Engineer to the Government of India for Railways, Calcutta, is appointed to officiate as Consulting Engineer for Railways, Bombay, during the absence on furlough of Lieutenant-Colonel F. Firebrace, R.E., or until further orders.

No. 123.—The twelve months' furlough granted to Mr. F. W. Eicke, Deputy Examiner of Accounts, in Public Works Department Notification No. 66, dated the 28th February, 1889, and Notification No. 361, dated the 27th November, 1889, has been commuted by Her Majesty's Secretary of State for India to leave on medical certificate for fifteen months.

No. 124.—The services of Mr. O. Oertel, Assistant Engineer, 1st grade, North-Western Provinces and Oudh, are placed temporarily at the disposal of the Government of Bengal for employment as Professor in the Civil Engineering College at Seebpore, Howrah, with effect from the 18th February, 1890.

No. 125.—Mr. W. B. Gray, Examiner of Accounts, attached to the office of the Examiner of Accounts, Eastern Bengal State Railway, is granted leave out of India on Medical Certificate for ten months, under article 369 of the (Civil Service Regulations).

No. 126.—Mr. F. F. Hensley, Examiner of Accounts, attached to the office of the Examiner of Accounts, North Western Railway, is transferred to the office of the Examiner of Accounts, Eastern Bengal State Railway.

The 13th March, 1890.

No. 127.—Major S. L Jacob, R.E., Executive Engineer, 1st grade, Punjab, is appointed to officiate as a Superintending Engineer during the absence on furlough of Major J. W. Ottley, R.E.; while so officiating Major Jacob will hold temporary rank in the 3rd class.

The 14th March, 1890.

No. 128.—With reference to Public Works Department Notification No. 116, dated the 10th instant, Mr. A. R. Becher, Examiner of Public Works Accounts, Bombay, is appointed to officiate as Deputy Accountant General and Under-Secretary to the Government of India, Public Works Department, with effect from the date of Lieutenant-Colonel Begbie's departure on leave.

No. 129.—The following transfers and postings are ordered :—

Mr. F. R. Hutchinson, Officiating Examiner of Telegraph Accounts, is appointed Examiner of Public Works Accounts, Bombay.

Mr. R. N. Burn, Government Examiner of Accounts, East Indian Railway, is appointed Examiner of Telegraph Accounts during the absence of Mr. F. L. Brown, or until further orders.

Mr. W. F. O'Donoghue, Examiner of Accounts, Sind-Pishin State Railway, is appointed Government Examiner of Accounts, East Indian Railway, *vice* Mr. Burn.

Mr. C. R. T. Balston, Deputy Examiner attached to the office of the Examiner of Accounts, North Western Railway, is appointed Examiner of Accounts, Sind-Pishin State Railway.

Mr. F. Rawson, Examiner of Accounts, attached to the office of the Examiner of Telegraph Accounts, is appointed to officiate as Examiner of Telegraph Accounts during the interval between Mr. Hutchinson's relief and Mr. Burn's joining.

No. 130.—Lieutenant-Colonel W. J Engledue, R.E., Executive Engineer, 1st grade, State Railways, has been granted by Her Majesty's Secretary of State for India furlough for one year in extension of the special leave granted in Public Works Department Notifications Nos. 46 and 90, dated, respectively, 7th February, 1888, and 21st March, 1889.

TELEGRAPH.

The 10th March, 1890.

No. 114.—The following reversions are made in the Persian Gulf Section of the Indo-European Telegraph Department, with effect from the forenoon of the 23rd February, 1890 :—

Name.	From	To
E. Pierce . .	Officiating Traffic Manager.	Officiating Superintendent.
C. E. Allen . .	Officiating Superintendent.	Assistant Superintendent.
H. J. Andrews . .	Officiating Assistant Superintendent.	1st grade Clerk.

R. C. B. PEMBERTON, *Colonel, R.E.*
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 15, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 12th October, 1889.

From the 9th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 2nd November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum. R	a.	p
Subscription for *Gazette* and Supplement	15	0	0
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For a single copy of the *Gazette* and Supplement, 8 as.

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Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page 2 pice.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,

Publisher, Gazette of India.

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 6th March, 1890.

No. 6-A.—Lieutenant E. R. B Stokes-Roberts, R.E, Assistant Engineer, 2nd grade, sub. *pro tem*, passed the examination laid down in Public Works Code, Volume I, Chapter II, paragraphs 9—13, for promotion to Assistant Engineer, 1st grade, on the 26th February, 1890.

G. E. SANFORD, *Brigdr.-Genl., R.E.,*

Inspector General of Military Works.

No. 2048.—*Account of Revenue and Expenditure of the Government of India for the first*

N.B.—Amounts are converted into rupee pounds, (Rx.) at

	REVENUE.	Estimates, 1889-90.	April, 1888 to November, 1888.	April, 1889 to November, 1889.	COMPARISON OF TWO YEARS.	
					Increase.	Decrease.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
I	Land Revenue*	24,021,100	9,790,000	10,140,400	350,400	...
II	Opium	8,260,000	5,727,000	5,995,500	268,500	...
III	Salt	8,029,900	5,061,000	5,414,100	353,100	...
IV	Stamps	3,959,500	2,558,700	2,650,800	92,100	...
V	Excise	4,727,300	3,065,900	3,192,600	126,700	...
VI	Provincial Rates	3,258,000	1,486,500	1,679,600	193,100	...
VII	Customs	1,418,400	757,600	885,300	127,700	...
VIII	Assessed Taxes	1,515,300	1,117,400	1,157,900	40,500	...
IX	Forest	1,269,600	720,700	767,600	46,900	...
X	Registration	331,100	225,000	239,200	14,200	...
XI	Tributes from Native States	783,000	280,700	297,000	16,300	...
XII	Interest	690,300	427,400	457,400	30,000	...
XIII	Post Office	1,348,000	852,600	883,600	31,000	...
XIV	Telegraph	731,300	434,300	447,000	12,700	...
XV	Mint	228,600	101,900	119,600	17,700	...
XVI	Law and Justice — Courts of Law	326,800	220,000	237,200	17,200	...
	Law and Justice — Jails	270,100	152,300	167,400	15,100	...
XVII	Police	346,000	222,300	237,800	15,500	...
XVIII	Marine	184,700	115,100	98,400	...	16,700
XIX	Education	212,400	129,100	125,300	...	3,800
XX	Medical	52,500	32,100	27,300	...	4,800
XXI	Scientific and other Minor Departments	67,100	60,000	46,000	...	14,000
XXII	Receipts in aid of Superannuation, &c.	271,000	130,700	122,000	...	8,700
XXIII	Stationery and Printing	65,600	37,500	40,000	2,500	...
XXIV	Exchange	527,300	...	...	...	...
XXV	Miscellaneous	328,600	165,000	205,100	40,100	...
		63,223,500	33,870,800	35,634,100	1,763,300	...
XXVI	State Railways (Gross Earnings)	13,103,200	7,366,700	8,498,900	1,132,200	...
XXVII	Guaranteed Companies (Net Traffic Receipts)	3,560,000	2,693,600	2,132,000	...	561,600
XXVIII	Subsidized Companies (Repayment of Advances of Interest)	23,000	22,100	31,700	9,600	...
XXIX	Irrigation Major Works: Direct Receipts	1,090,100	528,000	610,300	82,300	...
XXX	Irrigation Minor Works and Navigation	169,800	94,900	96,500	1,600	...
XXXI	Military Works	38,900	26,300	25,500	...	800
XXXII	Civil Works	527,100	294,000	310,100	16,100	...
XXXIII	Army: Effective	829,400	581,700	542,500	...	39,200
	" Non-effective	56,600	28,800	33,800	5,000	...
		82,621,600	45,506,900	47,915,400	2,408,500	...
	England, including Army, Public Works, &c.	214,100	221,900	214,500	...	7,400
	Exchange added to Revenue	99,600	105,100	101,200	...	3,900
	GRAND TOTAL	82,935,300	45,833,900	48,231,100	2,397,200	...

* Includes Land Revenue due to Irrigation which cannot be separated in the Monthly Accounts.

THE TREASURY,
Calcutta, the 13th March, 1890.

eight months of the year 1889-90, as compared with the corresponding period of 1888-89.

R10 to the pound, omitting all amounts below hundreds of pounds.

	EXPENDITURE.	Estimates, 1889-90.	April, 1888 to November, 1888.	April, 1889 to November, 1889.	COMPARISON OF TWO YEARS. Increase.	Decrease.
		Rx.	Rx.	Rx.	Rx.	Rx.
1	Refunds and Drawbacks	221,100	153,800	149,600	...	4,200
2	Assignments and Compensations	1,541,400	595,900	652,100	56,200	...
3	Land Revenue	3,627,800	2,152,700	2,251,000	98,300	...
4	Opium (including Cost of Production)	2,362,700	2,395,400	1,421,300	...	974,100
5	Salt (do. do.)	461,900	293,700	291,700	...	2,000
6	Stamps	85,100	55,400	56,200	800	...
7	Excise	154,100	69,500	73,000	3,500	...
8	Provincial Rates	60,500	36,200	37,800	1,600	...
9	Customs	138,000	88,500	88,400	...	100
10	Assessed Taxes	28,800	17,100	17,800	700	...
11	Forest	798,200	393,700	409,200	15,500	...
12	Registration	194,700	130,000	129,200	...	800
13	Interest on Ordinary Debt*	4,173,100	3,048,200	3,047,700	...	500
14	Do. on other Obligations	454,900	68,900	56,800	...	12,100
15	Post Office	1,270,100	798,100	827,700	29,600	...
16	Telegraph	601,000	357,000	364,400	7,400	...
17	Mint	84,800	58,100	65,900	7,800	...
18	General Administration	1,417,300	899,100	907,200	8,100	...
19	Law and Justice { Courts of Law	2,718,700	1,773,900	1,777,200	3,300	...
	Law and Justice { Jails	841,800	540,600	563,800	23,200	...
20	Police	3,945,000	2,405,200	2,531,100	125,900	...
21	Marine (including River Navigation)	455,100	250,600	280,400	29,800	...
22	Education	1,352,300	772,900	776,200	3,300	...
23	Ecclesiastical	163,600	102,400	103,900	1,500	...
24	Medical	781,900	494,400	503,300	8,900	...
25	Political	642,000	480,400	354,000	...	126,400
26	Scientific and other Minor Departments	393,800	311,600	290,800	...	20,800
27	Territorial and Political Pensions	504,300	342,700	349,600	6,900	...
28	Civil Furlough and Absentee Allowances	9,100	900	1,100	200	...
29	Superannuation Allowances and Pensions	759,300	491,300	511,500	20,200	...
30	Stationery and Printing	457,600	285,000	309,600	24,600	...
32	Miscellaneous	252,700	224,100	185,700	...	38,400
33	Famine Relief	20,500	2,400	69,200	66,800	...
35	Construction of Protective Irrigation Works	80,000	42,700	40,200	...	2,500
		31,053,200	20,132,400	19,494,600	...	637,800
37	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	10,200	7,200	5,100	...	2,100
38	State Railways: (Working Expenses)	6,874,100	3,964,500	4,395,900	431,400	...
	Interest on Capital deposited by Companies	19,400	...	6,900	6,900	...
39	Guaranteed Companies: (Surplus Profits, Land and Supervision)	650,000	554,300	455,700	...	98,600
	Interest	30,100	7,300	7,300	...	...
40	Subsidized Companies: Land, &c.	87,500	21,900	43,000	21,100	...
41	Miscellaneous Railway Expenditure	82,500	33,600	63,400	29,800	...
42	Irrigation Major Works: Working Expenses	691,900	446,400	457,800	11,400	...
43	Irrigation Minor Works and Navigation	848,900	446,900	497,100	50,200	...
44	Military Works	1,134,000	545,100	600,000	54,900	...
45	Civil Works	4,111,700	2,068,900	2,011,400	...	57,500
46	Army: Effective	14,231,900	8,915,100	8,810,400	...	104,700
	,, Non-effective	875,100	648,900	642,000	...	6,900
47	Special Defence Works	545,000	251,000	196,200	...	54,800
		61,245,500	38,043,500	37,686,800	...	356,700
	England, including Army, Public Works, Guaranteed Interest, &c.	15,170,200	9,893,400	9,878,900	...	14,500
	Exchange charged as Expenditure	7,054,100	4,685,200	4,662,300	...	22,900
		83,469,800	52,622,100	52,228,000	...	394,100
	Expenditure not charged to Revenue—					
	Capital Outlay on Railways and Irrigation Works—					
	In India—					
48	State Railways	1,697,100	539,400	973,700	434,300	...
49	Irrigation Works	527,500	238,000	152,700	...	85,300
	In England—					
48	State Railways	1,273,000	563,800	631,000	67,200	...
49	Irrigation Works	...	2,600	400	...	2,200
50	Capital charge involved in Redemption of Liabilities	...	...	...	...	...
	Exchange on Expenditure not charged to Revenue	591,900	268,200	298,000	29,800	...
		4,089,500	1,612,000	2,055,800	443,800	...
	GRAND TOTAL	87,559,300	54,234,100	54,283,800	49,700	...

* Includes Interest on Debt incurred for Productive Public Works, which cannot be separated in the Monthly Accounts.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

Statement of the Affairs of the Bank of Bengal for the week ending 11th March, 1890.

LIABILITIES.	R	a.	p.	R	a.	p.
Capital paid up				2,00,00,000	0	0
Reserve Fund				58,00,000	0	0
Public Deposits at Head Office	84,81,529	12	3	1,91,77,383	8	8
Public Deposits at Branches	1,06,95,853	12	5			
Other Deposits at Head Office and Branches				2,99,21,231	10	1
Bank Post Bills, &c.				4,63,228	3	5
Sundries				7,98,988	9	9
RUPEES				7,61,60,831	15	11

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				13,64,860	0	0
Other authorised Investments				57,12,226	0	0
Loans on Government and other authorised Securities				2,07,45,474	9	9
Accounts of Credit on Government and other authorised Securities				1,15,14,525	4	5
Bills discounted and purchased				1,81,05,928	1	4
Balances with other Banks				8,04,814	0	9
Bullion				7,313	9	1
Dead Stock				12,29,601	15	6
Stamps				13,222	11	0
Sundries				3,23,809	9	5
				5,98,21,775	13	3
Cash and Currency Notes at Head Office	64,77,592	0	11	1,63,39,056	2	8
Cash and Currency Notes at Branches	98,61,464	1	9			
RUPEES				7,61,60,831	15	11

By Order of the Directors,

BANK OF BENGAL,
Calcutta, the 13th March, 1890.

F. T. LEWIS,
Offg. Chief Accountant.

W. D. CRUICKSHANK,
Secretary & Treasurer.

Rate for Demand Loans 11 per cent.

Percentage 32·4

Statement of Silver Balance in the Calcutta Mint for the week ending 12th March, 1890.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 5th March, 1890	17,63,064	
Value of Government silver in the Mint on the same date	3,48,466	21,11,530
ADD—		
Silver received by the Mint during the week on account of the Currency Department	90,651	
Ditto ditto Government	1,21,937	2,12,588
		23,24,118
DEDUCT—		
New coin paid to Reserve Treasury during the week	1,60,000	
Petty items issued for miscellaneous purposes	...	1,60,000
Balance on the evening of the 12th March, 1890	...	21,64,118
The Balance comprises—		
Silver held on account of the Currency Department	18,24,794	
Ditto ditto Government	3,39,324	21,64,118
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	2,92,728	
Ditto ditto Government	...	2,92,728

A. W. BAIRD, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT
The 11th March, 1890.

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATION.

Simla, the 25th February, 1890.

No. 1.—The services of 1st grade Senior Apothecary T. Price are placed at the disposal of the Government of Bengal.

A. BARCLAY, M.B.,
for *Surgeon-General with the Govt. of India.*

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATIONS.

Indore Residency, the 10th March, 1890.

No. 1036.—First class Hospital Assistant Madhoram, in charge of the Residency Hospital at Indore, is granted privilege leave for three months, with effect from the 10th March, 1890.

No. 1037.—First class Hospital Assistant Eusaf Khan, of the Reserve Establishment, is appointed to hold charge of the Residency Hospital at Indore, during the absence on privilege leave of first class Hospital Assistant Madhoram, or until further orders.

The 11th March, 1890.

No. 1053.—Colonel W. S. Peat, General List, Bombay Cavalry, Cantonment Magistrate, Mhow, availed himself, with effect from the forenoon of 1st March, 1890, of the furlough to Europe for

fifteen months on private affairs, granted in Bombay Government General Orders No. 73, dated the 10th February, 1890.

By Order,

A. MARTINDALE,

First Asst. Agent to the Govr.-Genl. for Central India.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 8th March, 1890.

No. 976-G.—Captain G. G. J. S. Jones, Bo.S.C., Adjutant of the Deoli Irregular Force, is granted sixty days' privilege leave from 15th March, 1890, or such subsequent date as he may avail himself of the same.

By Order,

E. A. FRASER, *Major,*

First Asst. Agent to the Govr.-Genl., Rajputana.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 4th March, 1890.

No. 212—96-III.—With reference to this Office Notification, No. 181—96-III, dated the 21st February, 1890, it is hereby notified that Captain J. A Bell received charge of the Office of Cantonment Magistrate, Deoli, from Colonel F. W. Boileau, on the afternoon of the 21st idem.

By Order,

K. D. ERSKINE, *Lieut.,*

for *First Asst. to the Govr.-Genl 's Agent, Rajputana, & Chief Commr, Ajmere-Merwara.*

RAJPUTANA AND CENTRAL INDIA ADMINISTRATIONS, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Camp Ajmere, the 5th March, 1890.

No. 683-S.—Under the provisions of Section 25 of the Ajmere Municipalities Regulation, 1886, the Chief Commissioner of Ajmere-Merwara is pleased to notify the appointment of Jodha Lumberdar as a Member of the Kekri Municipal Committee, *vice* Lala Nawal Kishore, resigned.

By Order,

G. F. L. MARSHALL, *Lt.-Col., R E.,*

Secy. to the Chief Commr. of Ajmere & Merwara. in the P. W. Dept.

RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 1st March, 1890.

No. 700—2979.—Under the provisions of "the Bangalore Measures of Length Law, 1889," the Resident in Mysore directs that the public servants mentioned in the schedule hereto annexed, who have been supplied with certified measures under the said Law, shall have charge of the said measures for the purposes of the said Law.

SCHEDULE.

The Collector of the Civil and Military Station of Bangalore.

The District Superintendent of Police of the Civil and Military Station of Bangalore.

The 2nd Magistrate of the Civil and Military Station of Bangalore.

The Inspector, B I Division, Broadway Station, of the Civil and Military Station of Bangalore.

The Inspector, B II Division, Commercial Street Station, of the Civil and Military Station of Bangalore.

The Chief Constable, B II Division, Alsur Station, of the Civil and Military Station of Bangalore.

The Inspector, B III Division, Shoolay Station, of the Civil and Military Station of Bangalore.

By Order,

L. S. NEWMARCH,

Asst. to the Resident.

NORTH-WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 5th March, 1890.

No. 5.—Mr. C. J. Cole, Assistant Engineer, 1st grade, is granted, under Section II, Chapter XIII, of the Civil Service Regulations, furlough for ten days in extension of one year's furlough granted to him in Director General of Railways' Notification No. 36, of 12th November, 1888.

W. A. J WALLACE, *Colonel, R E.,*

Director, N.-W. Railway

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M. W. ROGERS, *Lieut.-Col., R.E.*,
Assistant Surveyor General,
In charge Surveyor General's Office.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 8th March, 1890.

No. 11320.—Mr G. A. T. Bennett, Postmaster, Aden, is appointed to be Deputy Postmaster, Bombay.

Mr. E. R. Jardine is appointed to be Postmaster, Aden.

P. SHERIDAN,
for *Dir. Genl. of the Post Office of India.*

Unclaimed Letters held in the Calcutta General Post Office on 11th March, 1890

Brown, M. M.
Cohen, A. M.
Johnson, H. L.
Kirlin, Charles.
Kyozo, F
Melville, Isaac.
Presgrave, Richard Duncan.
Secretary, Druggists' Assembly.

Letters marked "Care of Post Office."

Baldwin, W. H.
Barker, F. W.
Barnes, W.
Baxter, Mrs.
Bedford, J.
Berkeley, C M.
Biss, A. H.
Brown, W.
Browne, A. D.
Bruce, R. G.
Bulkeley, P F.
Burnett, Mrs.
Carbery, Lady.
Cayley, H.
Ch rmetant, Mr.
Chatterton, J.
Close, Henry.
Cooper, W.
DaRocha, B. F.
Dickson, Mrs. E.
Douglas, G. P. H.
Drakeford, A.
Dymond, G. F.
Elliott, K.
Ellmore, John S
Fergusson, J. H & Co.
Fisk, F. M.
Forshaw, H.
Fraiser, Miss Flo.
Francis, A. M.
Franzini, Madam.
Gantzman, Charles.
Garlo, E.
Gifford, H. J.
Glover, W. E.
Green, W. W.
Guillet, E.
Hamilton, C. J.
Hamilton, J. R.
Handcock, J. G.
Hardy, Mrs. M.
Hewett, F. J
Higgins, C. C.
Horus, Miss M. L.
Humphries, Mrs. H.
Hunter, H. C.
Irvine, G.
Jackson, T.
Johannessen, O. C.
Kennard, F.
Kobus, J. D.
Lach, R.
Lamb, E. G.

Letters marked "Care of Post Office,"—contd.

Langer, J. O.
Linton, C. E.
Livesey, Thomas.
Long, W.
Mackenzie, J.
Major, A.
Mathewson, F.
Matthews, J. R.
Maxwell, Sir J. S.
May, J. J.
Mayes, W. H.
McAdoo, Mr.
McNair, Miss.
McSmith, D.
Menexis, Mrs. C.
Menzies, C.
Morgan, Mrs. R.
Morshead, L.
Newby, C. R. A.
O'Mealy, Capt. D'Oyly.
Payne, E. H.
Penn, Mrs.
Platts, Mrs. S. K.
Potokic, Count J.
Powell, F.
Prenter, Miss.
Rennard, J. R.
Rennrick, F. B. M.
Robertson, John.
Robinson, G.
Rosenstern, Otto.
Roskell, Richard.
Ross, J. D.
Rubie, Phil. C.
Russell, Donald.
Sann, T.
Searle, F. W.
Sheumon, John.
Shworth, T. K.
Skinner, J. C. M.
Taylor, C. S.
Thompson, D.
Thomson, Captain W. A.
Uphill, T.
Ursite, Johan.
Walter, Amherst.
Walter, F.
Weatherels, Harry.
Wilmer, Mrs.
Wood, Miss.

Registered Letters.

Chiodetti, A.
Davis, W. N.
Edwards, C.
Guiseppe, Celestini.
Hertzel, F.
Leonard, C. B.
MacLeod, D. J.
Marsland, W.
Robert, Falsteine, Kertiss.

Unclaimed Letters held in the Barrackpore Post Office on the 10th March, 1890.

Browne, A. J.
Caulter, A.
Ferguson, H. F.
Morgan, G.
Thompson, Mrs.
Wallace, Rev.

E. HUTTON,
Presidency Postmaster, Calcutta.

The 15th March, 1890.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
Egypt, Europe, America, Cape Colonies, through United Kingdom	1890 18th Mar.	Per P. & O. Str. from Bombay.
Ditto (Book Post and Pattern Packets) . . .	17th „	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan	24th „	Ditto.
Australia, New Zealand and Tasmania	24th „	Ditto.
Madras, Pondicherry, Ceylon, Batavia, Singapore, and China.	20th „	Per French Str. *Niemen.*
Madras and Colombo . .	19th „	Per P. & O. Str. *Bengal.*
Straits, China and Japan . .	22nd „	Per Steamer *Kutsang.*
Rangoon and Moulmein . .	18th „	Per Steamer *Khandalla.*
Ditto ditto . .	21st „	Per Steamer *Bhundara.*
Akyab, Kyaukpyu, Sandoway and Rangoon	19th „	Per Steamer *Euphrates.*
Port Blair	18th „	*Vid* Rangoon.
Madras, Colombo, Straits, and China	17th „	A. H. Lloyds' Str. *Niobe.*

N.B.—The letter-box for Inland articles (including articles for Burma and Port Blair and for Ceylon by land route) will be cleared for the last time for articles without the late-fee at 7 P.M. precisely; after which hour Inland letters and papers, fully prepaid and bearing an extra postage stamp of half anna will be received up to 7-30 P.M.

On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7-30 P.M. for despatch by any Foreign Mails despatched the same night.

E. HUTTON,
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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 15, 1890.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

NOTICE.

IN THE COURT OF SMALL CAUSES AT AJMERE.

Proceedings of an Enquiry held under Chapter 20 of Act XIV of 1882.

Applicant (Judgment-debtor) Mala, son of Chimna, Chita of Chorsiawas in Ajmere,.

versus

Respondent (Decree-holder) Radha Lall, Nuth Mall, Ram Chander, Mussummat Singgar Kunver, Ghisu Lall, Kundan Mall, Pertab Mall, and Sada Sukh of Ajmere.

Decree passed by this Court.

Names of Scheduled Creditors, with the amount of debt due :—

	R	a.	p.
1. Radha Lall, son of Kalu Ram, and Pirbhu Lal, son of Radha Lal, of Ajmere	823	14	6
2. Nuth Mall, son of Kaidar Nath	420	1	0
3. Ram Chander, son of Chowth Mal	406	15	6
4. Musammat Singgar Kover, widow of Kistore Chand, of Ajmere	617	8	0
5. Ghisu Lal, son of Rugh Nath, adopted Gordhan Dass	56	2	0
6. Kundan Mall, son of Bhora Mall	42	3	6
7. Pertab Mall, Mahajan of Birakchiawas	15	0	0
8. Sada Sukh, son of Birdi Chund, Mahajan of Ajmere	65	0	0
TOTAL	2,446	12	6

Under the provisions of Section 354, Civil Procedure Code, it is hereby notified that the abovenamed Mala has been declared insolvent and discharged under Section 351 of the aforesaid Code.

NIZAMUDDIN,
Judge, Small Cause Court, Ajmere.

PROMISSORY NOTES.

Lost.

The Government Promissory Notes of the description, Nos. and value as quoted below, originally standing in the name of Ramchandra Narayan, the proprietor, by whom they were never transferred or endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the above securities :—

Description of Security	No.	Date.	Amount.	Interest paid up to
			R	
Reduced 4 per cent. loan, 1879	A029640	Jan 16, 1879.	2,000	Jan. 16, 1889.
4 per cent. loan, 1865	157194	May 1, 1865.	1,000	May 1, 1889.
Ditto	157195	May 1, 1865.	1,000	May 1, 1889.
Ditto	206942	May 1, 1865.	1,000	May 1, 1889.
		TOTAL	5,000	

RAMCHANDRA NARAYAN,
Care of Doorgaram Jugjivan, Vakeel, Opposite Mama's Pole, Raopura, Baroda

BARODA,
The 7th February, 1890.

Lost.

The lower halves of the Government Promissory Notes Nos. 236782 and 236783, of the 4 per cent. loan of 1865, for ₹500 each, originally standing in the name of the Bank of Bengal, and last endorsed to General Dumber Shum Shere Jung Bahadur Rana, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

RAKHAL CHUNDER CHATTERJEE,
Secretary to the Representative of the Govt. of Nepal.

Estate R. W. PEARCE, Deceased.

Notice is hereby given, in pursuance of Section 320 of Act X of 1865 of the Legislative Council of India, that all persons having claims against the estate of Robert Webb Pearce, formerly of Howrah, Carriage Superintendent to the East Indian Railway Company, are required to send in statements of their claims to the undersigned within one month from this date, after which time the assets of the estate will be distributed.

HARRISS & SIMMONS,
Attorneys for the Executor

CALCUTTA,
The 24th February, 1890.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 15, 1890.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 14th March, 1890, and is hereby promulgated for general information :—

ACT NO. VII OF 1890.

An Act to enable the Comptoir National D'Escompte de Paris to sue and be sued in the name of the Chief Manager for the time being of the Indian Agencies of the said Comptoir.

WHEREAS certain persons have formed themselves into a Company at Paris for the transaction of banking business under the name of the Comptoir National D'Escompte de Paris :

And whereas the said Company was constituted and established under and by virtue of certain resolutions passed on the 3rd and 11th June, 1889, by General Meetings of Shareholders ;

And whereas by the Articles of Association of the said Company it is provided (among other things) that the said Company may continue to exist and carry on business for a term of fifty years from the first day of May, 1889; that the shareholders of the Company shall be responsible only to the amount of their shares respectively ; that the rights and liabilities attached to each share shall follow its transmission into whatever hands it may pass ; and that the Company may establish Agencies or Branches as well in France as in the French Colonies and abroad, such Agencies to be organized and conducted in the same manner as the Comptoir National D'Escompte itself ;

And whereas Agencies of the said Company have been recently established in Calcutta and in Bombay ,

And whereas on the thirtieth day of April, 1862, a Convention was concluded and signed at Paris between Her Majesty the Queen of Great Britain and Ireland and His Majesty the Emperor of the French, comprising the following Articles, that is to say : "*First*—The High Contracting Parties declare that they mutually grant to all Companies and other Associations, commercial, industrial or financial, constituted and authorized in conformity with the laws in force in either of the two countries, the power of exercising all their rights, and of appearing before the tribunals, whether for the purpose of bringing an action or for defending the same, throughout the dominions and possessions of the other Power, subject to the sole condition of conforming to the laws of such dominions and possessions. *Second*—It is agreed that the stipulations of the preceding article shall apply as well to Companies and Associations constituted and authorized previously to the signature of the present Convention as to those which may subsequently be so constituted and authorized. *Third*—The present Convention is concluded without limit as to duration. Either of the High Powers shall, however, be at liberty to terminate it by giving to the other a year's previous notice. The two High Powers, moreover, reserve to themselves the power to introduce into the Convention, by common consent, any modifications which experience may show to be desirable " ;

And whereas it is desirable that effect should be given to the said Convention so far as the Comptoir National D'Escompte de Paris and its Agencies now or hereafter established in British India are concerned ;

It is hereby enacted as follows :—

Title, extent and commencement.

1. (*1*) This Act may be called the Comptoir National D'Escompte de Paris Act, 1890.

(*2*) It extends to the whole of British India ; and

(*3*) It shall come into force at once.

Definition.

2. In this Act, unless there is something repugnant in the subject or context, the expressions "Chief Manager of the Agencies in British India of the said Comptoir" and "Chief Manager" include any person for the time being acting as Chief Manager of the said Agencies in British India of the Comptoir National D'Escompte de Paris, or being or acting as Manager of such one of the same Agencies as may be situate within the jurisdiction of the Court in which the suit or proceeding mentioned in any of the sections of this Act may be instituted or carried on.

Suits by or against Comptoir to be instituted in name of Chief Manager and not to abate on his death or removal.

3. On and from the commencement of this Act, all suits and other proceedings whatever, for any injury or wrong done to any moveable or immoveable property of the said Comptoir, in whomsoever the same may for the time being be vested, whether in the said Comptoir or in some person or persons in trust for the said Comptoir, or upon or in respect of any present liability to the said Comptoir, or upon any bonds, covenants, contracts or agreements which already have been or hereafter shall be given to or entered into with the said Comptoir, or to or with any person whomsoever in trust for the said Comptoir, or wherein the said Comptoir is or shall be interested, and also all instruments and petitions to found any adjudication of insolvency in any Court against any person indebted to the said Comptoir, and liable to have been made insolvent by the laws now or at any time hereafter in force relating to insolvents in British India, and generally all other proceedings whatsoever to be commenced or carried on by or on behalf of the said Comptoir, or wherein the said Comptoir is or shall be interested against any person, whether such person is or shall then be a shareholder or partner of or in the said Comptoir or not, shall and lawfully may be commenced and prosecuted in the name of the person who shall be the Chief Manager of the Agencies in British India of the said Comptoir at the time such suit or proceeding shall be commenced, as the nominal plaintiff or petitioner for or on behalf of the said Comptoir, and all suits and proceedings, as well for subsisting as future accruing claims, debts or demands to be commenced against the said Comptoir by any person, whether such person is or shall then be a shareholder or partner of or in the said Comptoir or not, shall be commenced and prosecuted against the Chief Manager as the nominal defendant or respondent for and on behalf of the said Comptoir, and the death, removal, resignation or any other act of such Chief Manager, or his bankruptcy or insolvency, shall not abate or prejudice any suit or other proceeding commenced under this Act, but the same may be continued, prosecuted and carried on or defended in the name of any other the Chief Manager.

In criminal proceedings, property of Comptoir to be describable as property of Comptoir or Chief Manager.

4. On and from the commencement of this Act, in all criminal proceedings instituted or carried on by or on behalf of the said Comptoir, for fraud or injury upon or against the said Comptoir, or for any offence whatever relating to any money, notes, bills, effects, securities or any moveable or immoveable property of the said Comptoir, or for any other offence against the said Comptoir, it shall be lawful to state such money, notes, bills, effects and securities, and other moveable and immoveable property, in whomsoever the same may be vested, whether in the said Comptoir, or in some person or persons in trust for the said Comptoir, to be the money, notes, bills, effects and securities or property of the said Comptoir, or of the Chief Manager of the Agencies in British India of the said Comptoir; and any offence committed with intent to injure or defraud the said Comptoir shall and lawfully may in such proceedings be said to have been committed with intent to injure or defraud the said Comptoir, or such Chief Manager, and any offender may thereupon be lawfully convicted of any such offence, and in all other proceedings, in which, before the commencement of this Act, it would have been necessary to state the names of the persons composing the said Comptoir, it shall be lawful and sufficient to state the name of such Chief Manager; and the death, resignation or removal of such Chief Manager shall not abate or render defective, or in anywise affect or prejudice, such criminal proceedings.

Suit against the Comptoir on contract not to be defeated because plaintiff is a partner.

5. No suit which may be commenced in any Court in British India against the said Comptoir, or the Chief Manager of the Agencies in British India of the said Comptoir, upon or arising out of any contract entered into by or on behalf of the said Comptoir, shall be in any wise affected or defeated by reason of the plaintiff therein, or of any other person who may be in any wise interested in such suit, being a shareholder or partner of or in the said Comptoir; but any shareholder or partner of or in the said Comptoir shall have the same right of suit and remedy to be proceeded in and enforced in the same manner against the said Comptoir or such Chief Manager upon any contract, and upon and for any debt, damage or demand whatsoever, which he might have had if he had been a stranger, and not a shareholder or partner of or in the said Comptoir.

Suit by Comptoir on contract not to be defeated because defendant is a partner.

6. No suit commenced by virtue of this Act by or on behalf of the said Comptoir in the name of the Chief Manager, upon or arising out of any contract whatsoever, entered into by or on behalf of the said Comptoir, or for the recovery of any debt, damage or demand whatsoever due or owing to the said Comptoir, or for any other cause or any other account, shall be in any wise affected or defeated by or by reason of the defendant therein, or any person or persons who may be in anywise interested in such suit, being a shareholder or partner of or in the said Comptoir, but the said Comptoir shall and may have the same right of suit and remedy to be proceeded in and enforced in the same manner against any shareholder or partner of or in the said Comptoir, either alone or jointly with any other person, upon any contract, and upon and for any debt, damage or demand whatsoever, which the said Comptoir might have had if such cause of suit had arisen with a stranger and not with a shareholder or partner of or in the said Comptoir.

7. The Chief Manager of the Agencies in British India of the said Comptoir shall have an office for the transaction of the business of the Comptoir. He shall cause a memorial, in the form and to the effect set forth in Schedule A, or as near thereto as the circumstances of the case will admit of, verified by a declaration in writing made by him before a Judge of the High Court of Judicature within the jurisdiction of which his office is situated, to be enrolled amongst the records of the said High Court. Such memorial shall, prior to being enrolled, be signed by the Chief Manager, and shall be accompanied by, or have annexed thereto, or endorsed thereon, copies of the resolutions, notarial acts, articles and other instruments under which the said Comptoir is established, and copies of the various rules under which the business of the said Comptoir is conducted. The memorial shall set forth the situation of the office of the Chief Manager, and of every other office and place in British India, in or at which the business of the said Comptoir is carried on: and it shall contain a statement of the amount both of the nominal and of the paid-up capital, the number of shares into which the capital is divided, the amount of each share, and the amount of capital (if any) which the said Comptoir shall have set aside for its working capital in British India, and if the last-mentioned capital is other than money, then a statement of how it stands invested, and in whose name.

Chief Manager to cause a memorial to be enrolled containing certain particulars.

8. No memorial shall be enrolled unless the authority of the Chief Manager by whom it is signed, and the copies of the resolutions, notarial acts, articles and other instruments accompanying the memorial, shall be authenticated by the signature and seal of a notary public in France, and countersigned by Her Britannic Majesty's Consul General in Paris for the time being.

Authority of Chief Manager to be authenticated.

9. Whenever any new Chief Manager of the Agencies in British India of the said Comptoir shall be appointed, or any change in, or addition to, any of the facts stated in any memorial which may have been enrolled shall take place, a like memorial in the form and to the effect set forth in Schedule B, verified as aforesaid, shall, within twelve months after such appointment, change or addition shall have been made, be enrolled as aforesaid, specifying the name and description of such new Chief Manager, and containing a statement of the change or addition which may have taken place in the facts aforesaid

Memorial of change in Chief Manager or in facts set forth in former memorial to be enrolled.

10. If any declaration made for the purpose of verifying a memorial under this Act shall be false or untrue in any material particular, the person wilfully making such declaration shall be guilty of an offence within the meaning of section 199 of the Indian Penal Code.

False declaration an offence under the Penal Code.

11. Until such memorial as first hereinbefore mentioned shall have been duly verified and enrolled, no suit shall be brought by the said Comptoir under the authority of this Act, and, until the memorial by this Act required to be verified and enrolled in the event of the appointment of a new Chief Manager of the Agencies in British India of the said Comptoir shall have been duly verified and enrolled, the person whose name shall appear in the last memorial which shall have been duly verified and enrolled shall be liable to all such suits and executions upon judgment or decree and other proceedings under this Act, and in the same manner, as if he had not ceased to be such Chief Manager, and as if no new Chief Manager had been appointed.

Comptoir not to sue till enrolment of memorial, and person named in last memorial to remain liable till enrolment of fresh memorial.

12. An examined copy of every memorial enrolled pursuant to this Act, certified to be a true copy by and under the hand and signature of a Registrar for the time being of the High Court of Judicature in which the same shall have been enrolled, shall be received in evidence as proof of the contents of such memorial; and proof shall not be required that the person by whom the memorial purports to be verified was the Chief Manager at the time of such verification.

Examined copy to be a proof of contents of memorial.

13. Execution on every judgment, decree and order made or pronounced in any suit or proceeding in any Court in British India against the Chief Manager shall and may be issued and enforced against any property in British India belonging to the said Comptoir. All the provisions of the Code of Civil Procedure as to the attachment of property before judgment and after judgment shall in all suits against the Chief Manager have full force and effect as regards property in British India belonging to the said Comptoir. So long as the full amount recoverable by any person under any judgment, decree or order shall not have been recovered, no execution issued from any Court in British India, nor anything in this Act, shall in any way prejudice or injure the right of such person to proceed in France, under the privileges and powers reserved to British subjects by and under the said Convention of the thirtieth day of April, 1862, for the recovery of the amount unrecovered. XIV of 1882.

Judgment or order against Chief Manager how to be executed.

14. No person having or claiming to have any demand upon or against the said Comptoir shall, when the same has been so determined as to have been pleadable in bar against such person, bring more than one suit in respect of such demand; and the proceedings in any suit which may have been brought against the Chief Manager under the authority of this Act, if so determined, may be pleaded in bar of any suit in any Court in British India, for the same cause against the same or any other Chief Manager; and in case of any demand which the said Comptoir now has or hereafter may have upon or against any person, whether a shareholder of the said Comptoir or not, and which shall have been determined in any suit commenced or prosecuted by the Chief Manager, the proceedings in such suit may be pleaded in bar of any other suit, in any such Court as aforesaid, for the same demand, which may be commenced or prosecuted by the same or any other Chief Manager.

No person to bring more than one suit for the same demand against any Chief Manager, nor the Comptoir against any other person.

SCHEDULE A.

(*See section 7.*)

Memorial made the day of by the Chief Manager of the Agencies in British India of the Comptoir National D'Escompte de Paris, pursuant to the Comptoir National D'Escompte de Paris Act, 1890, setting forth the particulars prescribed by section 7 of the said Act.

Situation of office of Chief Manager .
Situation of other offices and places in British India . . . .
Entire nominal capital of the Comptoir . . . . . .
Paid-up capital . . . .
Number of shares . . . .
Amount of each share . . .
Amount of capital set aside for operations in British India . . .
Mode in which the same is invested .
Name in which the same is invested .

I, *A. B.*, Chief Manager of the Agencies in British India of the Comptoir National D'Escompte de Paris, do solemnly and sincerely declare, to the best of my knowledge and belief, that the above written memorial is true in all respects.

(Sd.) *A. B.*

Declared before me, a Judge of the High Court of Judicature at

SCHEDULE B.

(*See section 9.*)

Memorial made the day of by the Chief Manager of the Agencies in British India of the Comptoir National D'Escompte de Paris, pursuant to the Comptoir National D'Escompte de Paris Act, 1890, setting forth particulars of change or changes as prescribed by section 9 of the said Act.

Name and description of new Chief Manager,

or

New situation of office of Chief Manager,

or

Other change or changes.

I, *C. D.*, Chief Manager of the Agencies in British India of the Comptoir National D'Escompte de Paris, do solemnly and sincerely declare, to the best of my knowledge and belief, that the above written memorial is true in all respects.

(Sd.) *C. D.*

Declared before me, a Judge of the High Court of Judicature at

S. HARVEY JAMES,
Secretary to the Government of India.

The Gazette of India.

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CALCUTTA, SATURDAY, MARCH 15, 1890.

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PART V.

Bills introduced into the Council of the Governor General of India for making Laws and Regulations or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend Act XXV of 1867 was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 14th March 1890:—

We, the undersigned, Members of the Select Committee to which the Bill to amend Act XXV of 1867 was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

From Manager, Chitrashala Press, Poona, dated 23rd January, 1890, and enclosures [Papers No. 1].
Telegram from Resident, Hyderabad, No. 54G., dated 12th February, 1890 [Paper No. 2].
From Chief Commissioner, Ajmere-Merwara, No. 209C—690, dated 8th February, 1890, and enclosure [Papers No. 3].
From Secretary to Chief Commissioner, Coorg, No. 178—2949, dated 8th February, 1890 [Paper No. 4].
From Officiating Secretary to Chief Commissioner, Central Provinces, No. 54C., dated 15th February, 1890 [Paper No. 5]
From Officiating Secretary to Chief Commissioner, Burma, No. 392—2L., dated 14th February, 1890 [Paper No 6]
From Secretary, Sat Sabha, Lahore, No. 35, dated 12th February, 1890 [Paper No. 7].
From Chief Secretary to Government, Madras, No. 271, dated 13th February, 1890, and enclosures [Papers No 8].
From Chief Secretary to Government, Bombay, No. 833, dated 21st February, 1890, and enclosures [Papers No 9].
From Registrar, High Court, Calcutta, No. 465, dated 24th February, 1890 [Paper No. 10].
From Officiating Secretary to Chief Commissioner, Assam, No 649], dated 20th February, 1890, and enclosures [Papers No. 11].

2. We consider that it will be sufficient for a printer to submit one copy, instead of two copies, of each book for the use of the Government in India. We have accordingly proposed to dispense with the copy which was to have been at the disposal of the Governor General in Council.

3. We have made a few other amendments in the Bill, but none of them are of such importance as to call for further remark.

4. The publication ordered by the Council has been made as follows —

In English.

Gazette.	*Date.*
Gazette of India	21st December, 1889.
Fort Saint George Gazette	7th January, 1890
Bombay Government Gazette	2nd January, 1890.
Calcutta Gazette	25th December, 1889.
North-Western Provinces and Oudh Government Gazette	28th December, 1889.
Central Provinces Gazette	28th December, 1889.
Burma Gazette	4th January, 1890.
Assam Gazette	4th January, 1890.
Coorg District Gazette	1st February, 1890.

In the Vernaculars.

Province.	*Language.*	*Date*
Madras	Kanarese	28th January, 1890.
	Malayalam	28th January, 1890.
	Tamil	4th February, 1890.
	Telugu	4th February, 1890.
	Hindustani	4th February, 1890.
Bombay	Marathi	23rd January, 1890.
	Gujarathi	23rd January, 1890.
	Kanarese	23rd January, 1890
Bengal	Bengali	21st January, 1890.
	Hindi	21st January, 1890.
	Uriya	23rd January, 1890.
North-Western Provinces and Oudh.	Urdu	25th January 1890.
Central Provinces	Hindi	29th January, 1890.
Burma	Burmese	1st February, 1890.
Assam	Bengali	8th February, 1890.

5. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

ANDREW R. SCOBLE
PHIL. P. HUTCHINS.
SYUD AMEER HOSSEIN.
R. J. CROSTHWAITE.

The 12th March, 1890.

No. II.

A Bill to amend Act XXV of 1867.

WHEREAS it is expedient to amend Act XXV of 1867 (*an Act for the regulation of Printing-presses and Newspapers, for the preservation of copies of books printed in British India, and for the registration of such books*); It is hereby enacted as follows:—

Repeal of part of preamble to Act XXV, 1867.

1. In the preamble to the said Act the word "three" is hereby repealed.

Repeal of part of section 1, Act XXV, 1867.

2. In section 1 of the said Act, in the definition of the word "Magistrate", the words "and a Justice of the Peace" are hereby repealed.

Amendment of section 6, Act XXV, 1867.

3. In section 6 of the said Act, for the words "other Court within the local limits of whose ordinary original civil jurisdiction" the words "other principal Civil Court of original jurisdiction for the place where" shall be substituted.

Substitution of new Part for Part III, Act XXV, 1867.

4. For Part III (sections 9, 10 and 11) of the said Act the following shall be substituted, namely:—

"PART III.

"DELIVERY OF BOOKS.

Copies of books printed after commencement of Act to be delivered gratis to Government.

"9. Printed or lithographed copies of the whole of every book which shall be printed or lithographed in British India after this Act shall come into force, together with all maps, prints or other engravings belonging thereto, finished and coloured in the same manner as the best copies of the same, shall, notwithstanding any agreement (if the book be published) between the printer and publisher thereof, be delivered by the printer at such place and to such officer as the Local Government shall, by notification in the official Gazette, from time to time direct, and free of expense to the Government, as follows, that is to say:—

(*a*) in any case, within one calendar month after the day on which any such book shall first be delivered out of the press, *one* such *copy*, and,

(*b*) if within one calendar year from such day the Local Government shall require *the printer to deliver other such copies not exceeding two in number*, then within one calendar month after the day on which *any* such requisition shall be made *by the Local Government* on the printer, another such copy, or *two* other such copies, as the Local Government may direct,

the copies so delivered being bound, sewed or stitched together and upon the best paper on which any copies of the book shall be printed or lithographed.

"The publisher or other person employing the printer shall, at a reasonable time before the expiration of the said month, supply him with all maps, prints and engravings finished and coloured as aforesaid, which may be necessary to enable him to comply with the requirements aforesaid.

"Nothing in the former part of this section shall apply to—

(*i*) *any second or subsequent edition of a book in which edition no additions or alterations either in the letter-press or in the maps, prints or other engravings belonging to the book have been made, and a copy of the first or some preceding edition of which book has been delivered under this Act, or*

(*ii*) any periodical work published in conformity with the rules laid down in section 5 of this Act.

Receipt for copies delivered under last foregoing section.

"10. The officer to whom a copy of a book is delivered under the last foregoing section shall give to the printer a receipt in writing therefor.

Disposal of copies delivered under section 9.

"11. *The copy* delivered pursuant to clause (*a*) of the first paragraph of section 9 of this Act shall be disposed of as the Local Government shall from time to time determine.

"Any copy or copies delivered pursuant to clause (*b*) of the said paragraph shall be transmitted to the British Museum or the Secretary of State for India, or to the British Museum and the said Secretary of State, as the case may be."

Substitution of new sections for sections 16 and 17, Act XXV, 1867.

5. For sections 16 and 17 of the said Act the following shall be substituted, namely:—

Penalty for not delivering books or not supplying printer with maps.

"16. If any printer of any such book as is referred to in section 9 of this Act shall neglect to deliver copies of the same pursuant to that section, he shall for every such default forfeit to the Government such sum not exceeding fifty rupees as a Magistrate having jurisdiction in the place where the book was printed may, on the application of the officer to whom the copies should have been delivered or of any person authorised by that officer in this behalf, determine to be in the circumstances a reasonable penalty for the default, and, in addition to such sum, such further sum as the Magistrate

may determine to be the value of the copies which the printer ought to have delivered.

"If any publisher or other person employing any such printer shall neglect to supply him, in the manner prescribed in the second paragraph of section 9 of this Act, with the maps, prints or engravings which may be necessary to enable him to comply with the provisions of that section, such publisher or other person shall for every such default forfeit to the Government such sum not exceeding fifty rupees as such a Magistrate as aforesaid may, on such an application as aforesaid, determine to be in the circumstances a reasonable penalty for the default, and, in addition to such sum, such further sum as the Magistrate may determine to be the value of the maps, prints or engravings which such publisher or other person ought to have supplied.

Recovery of forfeitures and disposal thereof and of fines.

"17. Any sum forfeited to the Government under the last foregoing section may be recovered, under the warrant of the Magistrate determining the sum, or of his successor in office, in the manner authorised by the Code of Criminal Procedure for the time being in force, and within the period prescribed by the Indian Penal Code, for the levy of a fine. X of 1882. XLV of 1860.

"All fines or forfeitures under this Part of this Act shall, when recovered, be disposed of as the Local Government shall from time to time direct."

Amendment of section 18, Act XXV, 1867.

6. In section 18 of the said Act, for the words and figure "pursuant to section 9" the words, letter and figure "pursuant to clause (*a*) of the first paragraph of section 9" shall be substituted.

Repeal of section 22, Act XXV, 1867.

7. Section 22 of the said Act is hereby repealed.

S. HARVEY JAMES,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill for the Prevention of Cruelty to Animals was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 14th March, 1890 :—

WE, the undersigned, Members of the Select Committee to which the Bill for the Prevention of Cruelty to Animals was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

From Captain R. C. Temple, dated 14th February, 1890 [Paper No. 1].
From Chief Commissioner, Ajmere-Merwara, No. 229 C.—690-III, dated 11th February, 1890 [Paper No. 2].
From Chief Secretary to Government, Bengal, No J.-5—A.-2-24, dated 14th February, 1890, and enclosures [Papers No. 3].
From Mr. P. R. Desai, Pleader, District Court, Ratnagiri, dated 6th February, 1890 [Paper No. 4].
From Secretary to Chief Commissioner, Coorg, No. 191—890, dated 12th February, 1890 [Paper No. 5].
From Under Secretary to Chief Commissioner, Central Provinces, No. 933—41, dated 17th February, 1890, and enclosures [Papers No. 6].
From Secretary for Berar to Resident, Hyderabad, No. 56G., dated 14th February, 1890, and enclosures [Papers No. 7].
From Chief Secretary to Government, Bengal, No. J.5-A.—2-25, dated 21st February, 1890 [Paper No. 8].
From Under Secretary to Chief Commissioner, Burma, No. 585—4L., dated 21st February, 1890, and enclosures [Papers No 9].
Memorandum by Nawab Meer Mahomed Ally, dated 5th March, 1890 [Paper No. 10].
From Acting Chief Secretary to Government, Madras, No. 408, dated 4th March, 1890, and enclosures [Papers No. 11].
From Officiating Secretary to Chief Commissioner, Assam No. 788]., dated 4th March, 1890, and enclosures [Papers No. 12].

2. *Section 1.*—We have proposed to enable Local Governments to extend any part of the Act to any local area and to withdraw from operation in any local area any part of the Act which has been so extended.

3. *Section 2.*—We have defined "animal" to mean any domestic or captured animal.

4. *Section 4.*—We have proposed to make the practice of "phúká" an offence wherever the operation may be performed.

5. *Section 6.*—We have here followed the Madras City Police Act, 1888, and provided for disabled animals being sent to an infirmary and being detained there for care and treatment at the cost of their owners until they are again fit for the work or labour on which they have been ordinarily employed.

6. We have removed the section which authorised police-officers to arrest without warrant persons offending against the Act.

7. *Sections 8 and 10.*—We have proposed to authorise Commissioners of Police and District Superintendents of Police, as well as Magistrates, to issue search-warrants on information in writing. We have also proposed to authorise them to direct the immediate destruction of an animal in cases in which they are satisfied that the sufferings of the animal are such as to render such a direction proper.

8. *Section 11.*—We have provided that nothing in the proposed Act shall render it an offence to kill any animal in a manner required by the religion or religious rites and usages of any race, sect, tribe or class.

9. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	18th January, 1890.
Fort Saint George Gazette	4th February, 1890
Calcutta Gazette	22nd January, 1890.
Central Provinces Gazette	25th January, 1890.
Burma Gazette	1st February, 1890.
Assam Gazette	1st February, 1890.
Coorg District Gazette	1st February, 1890.

In the Vernaculars.

Province.	*Language.*	*Date.*
Bengal	Bengali	4th February, 1890.
	Hindi	4th February, 1890.
	Uriya	6th February, 1890.
Central Provinces	Hindi	19th February, 1890.
Burma	Burmese	8th February, 1890.
Assam	Bengali	15th February, 1890.

10. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

PHIL. P. HUTCHINS.
ANDREW R. SCOBLE.
MUHAMED ALI KHAN.
DOORGA CHURN LAW.
F. M. HALLIDAY.

The 13th March, 1890.

No. II.

A Bill for the Prevention of Cruelty to Animals.

WHEREAS it is expedient to make further provision for the prevention of cruelty to animals; It is hereby enacted as follows:—

Title, extent and commencement, and supersession of other enactments.

1. (1) This Act may be called the Prevention of Cruelty to Animals Act, 1890.

(2) This section extends to the whole of British India: *and the Local Government may, by notification in the official Gazette, extend, on and from a date to be specified in the notification, the whole or any part of the rest of this Act to any such local area as it thinks fit.*

(3) When *any part of* this Act has been extended under *sub-section (2) to a local area,* the Local Government may, *by notification in the official Gazette,* direct that the whole or any part of any other enactment in force in the local area for the prevention of cruelty to animals shall, except as regards anything done or any offence committed or any fine or penalty incurred or any proceedings commenced, cease to have effect in *the local* area, and such whole or part shall cease to have effect accordingly until the Local Government, *by a like notification,* otherwise directs.

(4) *The Local Government may cancel or vary a notification under sub-section (2) or sub-section (3).*

Definitions.

2. In this Act, unless there is something repugnant in the subject or context,—

(1) "animal" *means any domestic or captured animal:* and

(2) "street" includes any way, road, lane, square, court, alley, passage or open space, whether a thoroughfare or not, to which the public have access.

Penalty for cruelty to animals in public places and for sale in such places of animals killed with unnecessary cruelty.

3. If any person in any street or in any other place, whether open or closed, to which the public have access, or within sight of any person in any street or in any such other place,—

(a) cruelly and unnecessarily beats, overdrives, overloads or otherwise ill-treats any animal, or

(b) *binds or* carries any animal in such a manner or position as to subject the animal to unnecessary pain or suffering, or

(c) offers, exposes, or has in his possession for sale any live animal which is suffering pain *by reason* of mutilation, starvation or other ill-treatment, or any dead animal which *he has reason to believe to have* been killed in an unnecessarily cruel manner,

he shall be punished with fine which may extend to one hundred rupees, or with imprisonment for a term which may extend to *three* months, or with both. [12 & 13 Vict., c. 92, s. 18.]

Penalty for practising phúká.

4. If any person performs upon any cow the operation called phúká, he shall be punished with fine which may extend to one hundred rupees, or with imprisonment which may extend to three months, or with both.

Penalty for killing animals with unnecessary cruelty anywhere.

5. If any person kills any animal in an unnecessarily cruel manner, he shall be punished with fine which may extend to *two* hundred rupees or with imprisonment for a term which may extend to six months, or with both. [Cf. s. 3 (1) (c).]

Penalty for employing anywhere animals unfit for labour.

6. (1) If any person employs in any work or labour any animal which by reason of any disease, infirmity, wound, sore *or other cause* is unfit to be so employed, *or permits any such unfit animal in his possession or under his control to be so employed,* he shall be punished with fine which may extend to one hundred rupees. [Ben. Act I, 1869, s. 5.]

(2) *The Local Government may, by general or special order, appoint places to be infirmaries for the treatment and care of animals in respect of which offences against sub-section (1) have been committed.* [Mad. Act III, 1888, ss. 54, et seqq.]

(3) *The Magistrate before whom a prosecution for such an offence has been instituted may direct that the animal in respect of which the offence is alleged or proved to have been committed shall be sent for treatment and care to an infirmary and be there detained until it is in his opinion, or in the opinion of some other Magistrate, again fit for the work or labour on which it has been ordinarily employed.*

(4) *The cost of the treatment, feeding and watering of the animal in the infirmary shall be payable by the owner of the animal according to such scale of rates as the District Magistrate or, in the case of an infirmary in a Presidency-town, the Commissioner of Police may from time to time prescribe.*

(5) *If the owner refuses or neglects to pay such cost and to remove the animal within such time as a Magistrate may prescribe, the Magistrate may direct that the animal be sold and that the proceeds of the sale be applied to the payment of such cost.*

(6) *The surplus, if any, of the proceeds of the sale shall, on application made by the owner within two months after the date of the sale, be paid to him, but the owner shall not be liable to make any payment in excess of the proceeds of the sale.*

[Ben. Act I, 1869, s. 4.]

Penalty for permitting diseased animals to go at large or to die in public places.

7. If any person wilfully permits any animal of which he is the owner to go at large in any street while the animal is affected with contagious or infectious disease, or without reasonable excuse permits any diseased or disabled animal of which he is the owner to die in any street, he shall be punished with fine which may extend to *one hundred* rupees.

[Act X, 1882, s. 98; 39 & 40 Vict., c. 77, s. 13; *and Act III, 1867, s. 5.*]

Search-warrants.

8. (1) If a Magistrate *of the first class,* Sub-divisional Magistrate, *Commissioner of Police or District Superintendent of Police,* upon information *in writing* and after such inquiry as he thinks necessary, has reason to believe that an offence against section 4, section 5 *or section 6* is being *or is about to be* or has been committed *in any place,* he may *either himself enter and search or* by his warrant authorise any police-officer above the rank of a constable to enter and search *the* place.

X of 1882

(2) The provisions of the Code of Criminal Procedure, 1882, relating to searches under that Code shall, so far as those provisions can be made applicable, apply to a search under sub-section (1).

Limitation for prosecutions.

9. A prosecution for an offence against this Act shall not be instituted after the expiration of three months from the date of the commission of the offence.

Destruction of suffering animals.

10. When any Magistrate, Commissioner of Police or District Superintendent of Police has reason to believe that an offence against this Act has been committed in respect of any animal, he may direct the immediate destruction of the animal if in his opinion its sufferings are such as to render such a direction proper.

Saving with respect to religious rites and usages.

11. Nothing in this Act shall render it an offence to kill any animal in a manner required by the religion or religious rites and usages of any race, sect, tribe or class.

Provision supplementary to section 1 with respect to extent of Act.

12. Notwithstanding anything in section 1, sections 9, 10 and 11 shall extend to every local area in which any section of this Act constituting an offence is for the time being in force.

S. HARVEY JAMES,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 15, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT., CAP. 67.

The Council met at Government House on Friday, the 7th March, 1890.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Excellency the Commander-in-Chief, Bart., V.C., G.C.B., G.C.I.E., R.A.
The Hon'ble Lieutenant-General Sir G. T. Chesney, K.C.B., C.S.I., C.I.E., R.E.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S.I.
The Hon'ble Sir D. M. Barbour, K.C.S.I.
The Hon'ble Rájá Durga Charn Laha, C.I.E.
The Hon'ble Maung Ôn, C.I.E., A.T.M.
The Hon'ble Muhammad Ali Khan.
The Hon'ble R. J. Crosthwaite.
The Hon'ble Sir A. Wilson, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C.I.E.

GUARDIANS AND WARDS BILL.

The Hon'ble MR. SCOBLE presented the Report of the Select Committee on the Bill to consolidate and amend the law relating to Guardian and Ward. He said:—

"This Bill was introduced nearly four years ago by my hon'ble friend Mr. Ilbert, and, as the constitution of the Council has changed considerably since its introduction, I think it desirable, in presenting the Report of the Select

Committee, to say a few words as to the objects of the measure and the general scope of its provisions.

"The Hindu and Muhammadan, as well as the English, law lays down certain general principles regarding the relationship of guardian and ward, and the application of these general principles has been regulated by several enactments of the Indian legislature. Besides the numerous local Regulations and Acts constituting Courts of Wards for the different Provinces, and defining their powers and duties, there are several Acts of this Council making provision for the care of the persons and property of Hindu and Muhammadan minors not brought under the superintendence of these Courts. Act XL of 1858 was passed with this object for the Bengal Presidency, and its operation extends also to the North-Western Provinces and Oudh, the Punjab, Lower Burma, the Central Provinces and Ajmere. Act XX of 1864 reproduces for the Bombay Presidency, with some variations, the Bengal Act of 1858. Act IX of 1861 amends the law for hearing suits relative to the custody and guardianship of minors in British India generally. As regards minors who are European British subjects, the Supreme Courts, and afterwards the High Courts, had jurisdiction under their Charters; and Act XIII of 1874 provided for minors of this class resident in those parts of the country to which the jurisdiction of the chartered High Courts does not extend.

"In 1881 the Bombay Government drew attention to certain defects in Act XX of 1864, and suggested an amendment of the Act in order to remove difficulties which had been experienced in the administration of minors' estates under its provisions. Examination showed not only that the Bombay criticisms were sound as regards the particular Act in force in that Presidency, but that several of them were applicable to the Bengal Act also, and that there was room for material improvement both in the form and in the substance of the Acts generally. Before taking action, however, Local Governments and other authorities were consulted, with the result that the Bill now before the Council was introduced by Mr. Ilbert on the 12th of March, 1886.

"In his speech on that occasion my hon'ble friend indicated with great clearness the lines on which the Bill had been framed.

"'Nothing,' he said, 'can be further from my intention than to interfere with Hindu family customs or usages, or to force Hindu or Muhammadan family law into unnatural conformity with English law. But, on looking into the European British Minors Act, which was framed with special reference to the requirements of what may be called English minors, it appeared to me that almost all its simple and general provisions were applicable, or might with a little modification be made applicable, to Hindu and Muhammadan as well as to English guardians. . . . . Accordingly what I have done has been to take as my model the European British Minors Act, which is the latest and fullest of the Indian Acts relating to guardians, and to frame on its lines an Act applicable as a whole to all classes of the community, but containing a few provisions limited in their application to particular classes. . . . . It is not intended by this measure to make any alteration in Hindu or Muhammadan family law.'

"In the second place, my hon'ble friend stated—

"'The Bill will not repeal or supersede the enactments relating to the different Courts of Wards. The provisions of those enactments,' he said, 'are intimately connected with the administrative machinery of the different Provinces; and it would be either impossible, or at least very difficult, to supersede them by a general Act applying to the whole of India. They will accordingly be left outstanding. The Bill will relate only to such guardians as are appointed or recognized by the ordinary Civil Courts, and there will be an express saving for the jurisdiction and authority of the different Courts of Wards.'

"Lastly, my hon'ble friend proposed,

'in deference to what appear to be the views of the High Courts on this point, . that the jurisdiction of the High Courts under their Charters is to be maintained alongside of their jurisdiction under the Act.'

"Since the Bill came into my hands the principles thus laid down have been carefully adhered to. Its provisions have been most attentively considered by two Select Committees, and it has been twice referred for opinion to Local Governments. If it now fails of completeness as a consolidation of the law on the subject to which it relates, it is not for want of consideration, but because consideration has shown the difficulties which stand in the way of complete treat-

ment of so complicated a subject. *Ad ea quæ frequentius accidunt jura adaptuntur:* exceptional cases must be left to be dealt with by the Courts of Law, as they arise.

"I do not propose to take up the time of the Council with a minute examination of the provisions of the Bill, but merely to call its attention to some of its principal enactments.

"In the first Chapter a minor is defined to mean a person who, under the provisions of the Indian Majority Act, 1875, is to be deemed not to have attained his majority. That Act fixes the age of eighteen as the age of majority generally for persons domiciled in British India; but it postpones it to twenty-one years in the case of minors of whose person or property a guardian has been appointed by a Court of Justice or who is under the jurisdiction of a Court of Wards. In the opinion of the Select Committee it was considered desirable to adopt this definition, rather than leave the matter open to discussion. Where there is a distinct provision of the law upon any particular subject, it should, I think, unless the law is shown to require amendment, be followed in subsequent legislation. Acting on this principle, while adopting the definition of European British subject given in the Code of Criminal Procedure, the Select Committee has extended that definition so as to include any Christian of European descent.

"In Chapter II, which relates to the appointment of guardians, we have provided (section 6) that in the case of a minor who is not a European British subject nothing in the Act shall be construed to take away or derogate from any power to appoint a guardian of his person or property, or both, which is valid by the law to which the minor is subject. And we provide that the Court may, upon proper application, either appoint or declare a person to be guardian, when it is satisfied that it is for the welfare of a minor that the care of his person or the management of his property should be entrusted to a guardian. We thus recognize both species of guardianship—that which arises independently of, as well as that which is created by, the action of the Courts. The High Court of Calcutta had expressed the opinion that, 'without compelling a *de facto* guardian in every case to come to the Court for a certificate, the Bill should be so framed as to make it necessary for guardians of large estates to place themselves under the control and supervision of the Court.' A special reference was made to ascertain the general opinion of the public on this point, with the result that the Select Committee have not adopted the suggestion of the High Court. The opposite view is tersely expressed in a letter from the Government of the North-Western Provinces and Oudh:—

"'After carefully considering the suggestion of the Hon'ble the Judges of the High Court at Calcutta, the Lieutenant-Governor is decidedly of the opinion that it is undesirable to add to the Guardians and Wards Bill any provision which would have the effect of making it compulsory in these Provinces to the guardians, even of large estates, to place themselves under the control of the Civil Courts. The facilities afforded by the present draft Bill for bringing estates, where that course is desired in the interests of the minor, under the charge of the Civil Courts are, he considers, amply sufficient. Any legislation which made it compulsory instead of optional might have the effect of deterring in many cases the fittest persons from accepting responsibility which is of an onerous nature even when exercised independently, and would add largely to the work of the Civil Courts without, as far as His Honour can see, securing any material compensating advantage to the estates.'

"To the same effect is the opinion of the Bombay Government:—

"'It appears to the Governor in Council, on a consideration of the advantages and disadvantages of the proposal that every *de facto* guardian of a minor and his estate should place himself under the superintendence of the Civil Courts, to be both needless and undesirable that such an enactment should be embodied in the Bill. In cases of large estates or of complicated transactions, the *de facto* guardian will almost necessarily come to the Court for his own security, or will be brought into the Court by persons interested in the minor or his estate. If litigation and official interference can be avoided,—and in many cases they are clearly unnecessary,—it is distinctly beneficial that they should be avoided. The superintendence of a Court over the minute and detailed management of a considerable property or business cannot, in the opinion of the Governor in Council, be exercised without a great deal of expense, and must lead to elaborate explanations and measures for putting every transaction into an indisputable shape, such as are a serious clog on the effectual administration of ordinary affairs.'

"The Lieutenant-Governor of the Punjab is equally adverse to the proposal. The Secretary to the Government of the Punjab writes :—

"'As the Bill now stands, no guardian is compelled of his own motion to place himself under the control of the Court; but the Judge is empowered to apply the provisions of the law on the application of the Collector, the relative or friend of a minor, or a person desirous of being, or claiming to be, the guardian of the minor. It is because the Bill does not compel the Court to appoint or declare a guardian except upon good cause shown that in Sir James Lyall's opinion its provisions are not unsuitable to the present circumstances of the Punjab. If, however, the suggestion made by the Judges of the Calcutta High Court is accepted, rendering it necessary that in certain cases the law shall be applied, the Lieutenant-Governor would prefer that the provisions of the Act should not be applied to this province until extended by a Notification issued by the Government of India on the recommendation of the Local Government. It must be remembered that in the Punjab there are no large zamindari estates of the character of those existing in the North-Western Provinces and in Lower Bengal, and the Collector of a Punjab district has ample opportunities of knowing whether the interests of a minor who owns considerable property demand the assistance of the Court to secure him from loss in the management of that property. Therefore to compel all guardians of large estates to place themselves under the control and supervision of the Court would be to legislate for a condition of things scarcely existent in this province, where more interference than is absolutely necessary is to be deprecated.'

"Raja Rajendralala Mitra, in a letter of 25th October, 1889, speaking from an intimate knowledge of the feeling of Native society on the point, writes :—

"'It is well known that private guardians are more economical and useful than official guardians, but that such offices being entirely gratuitous there is no temptation to accept them, and every attempt to make them irksome by unnecessary multiplication of duties and responsibilities, by calls for periodical accounts, securities and bonds, is to cause a strong revulsion of feeling which would greatly reduce the number of eligible candidates. Nor is it at all required in the interests of wards and out of regard for the wills of the testators who provide for the custody of their minor sons and daughters and their property. The strongest point urged refers to the submission of periodical accounts, but I am disposed to think it will be of little practical utility—a vain formality at best. I know of no Court which will have the patience and the leisure necessary to go through the domestic accounts of little boys; and, if it did, it will, in the absence of a contending party, do nothing to prevent waste or peculation.'

"It appeared to the Select Committee that there was much force in these objections, and, while giving guardians every opportunity and inducement to place themselves under the control of the Court, we have not thought it necessary or desirable to compel them to do so.

"Another important question has arisen with regard to the appointment of guardians of minors who are members of undivided Hindu families. My valued friend, our late colleague Rao Saheb Vishvanath Narayan Mandlik, whose assistance in the earlier labours of the Committee on the Bill I desire gratefully to acknowledge, called attention to this difficulty when the Bill was introduced, and framed a section which he considered would meet the case. He proposed that, when the Court had reason to believe that the interests of such a minor were in peril, it might appoint or declare a guardian to protect those interests, under such restrictions as would prevent him from interfering unduly with the powers of the managing member of the family. But upon mature consideration the Select Committee have not accepted this suggestion, which, so far as they can ascertain, is not approved by the Hindu community generally. It is well pointed out by Mr. Bipin Krishna Bose, Government Pleader in the Central Provinces :—

"'Where the property of a minor exists in no other shape than that of an interest in undivided property of a joint family governed by the Mitakshara, it is difficult to understand how a stranger can be introduced into the family to protect the interests of the minor without interfering with the powers of the managing member and in a manner changing the constitution of the joint family.

"'In a joint family under the Mitakshara there is absolute unity of ownership, and no member can claim to have any specific portion of the family income paid over to him as his share. All he can ask for is that he may be allowed the use of the family property along with the other members. For those who are interested in the welfare of a minor member, and who desire to secure to him the full fruition of his rights in the family estate, the only proper remedy is to procure for him a specific share by means of partition. To introduce a stranger in the joint family with powers of interference which must from the nature of the case be to a great extent vague and undefined would only lead to discord

and disunion, and is very unlikely to bring about better management of the family estate. Generally, the self-interest of the managing member, and, where there are other adult members, their supervision over his action, and in many cases ties of natural love and affection, would ensure proper management of the family property, in the benefit of which the minor would participate. Cases are rare where a managing member, by himself or in collusion with the other members, sets about wasting the family estate with a view to sacrifice the rights of a minor member. Under the Dayabhaga, however, the shares of the members are numerally defined before partition, and, although the particular portion which constitutes a member's share remains in an unidentifiable condition until partition, he may demand and obtain of the managing member his share of the family income. In such a case no disruption of the joint family would ensue if the Court were to make provision through a specially appointed manager for the disposal of a minor member's share of the profits for his sole and exclusive benefit.'

"No special provision has therefore been introduced into the Bill to meet these cases, as an adequate remedy appears to be available under the existing law.

"I have now disposed of the two main points of controversy which have arisen upon this Bill. Recognizing the right of the parent to appoint by will or other instrument a guardian for his infant children, the Bill also recognizes the duty of the Court to appoint a guardian where none has been appointed, and to decide between conflicting claims when several persons assert a title to the guardianship. The Bill lays down certain general rules for the guidance of Courts with respect to the considerations to be observed in appointing a guardian, and the most important of these will be found in sections 12, 15, 17 and 19.

"The third Chapter, relating to the rights, duties and liabilities of guardians, is taken principally from the European British Minors Act, and a guardian is placed, in reference to his dealings with the property of his ward, on very much the same footing as an executor or administrator with regard to the property of a deceased person. Section 33 provides that a guardian appointed or declared by the Court may apply to the Court for advice in the execution of his duties, and will be protected if he acts in good faith on that advice. This provision will, it is believed, have the effect of inducing guardians, especially where large estates are entrusted to them, voluntarily to place themselves under the supervision of the Court. Section 39 points out the circumstances under which the Court may interfere to remove any guardian, testamentary or otherwise, from his guardianship.

"The fourth Chapter contains supplemental provisions, the most important of which are those which relate to suits brought or defended on behalf of minors by next friends or guardians *ad litem*. These suits are often merely vexatious, but are sometimes brought *bonâ fide* for the benefit of a minor whose guardian is either careless or corrupt. Section 53 endeavours to guard against abuse of the power of interference by providing that, if a minor has a guardian appointed or declared by a competent authority, a next friend shall not be allowed to institute any suit on behalf of the minor, except upon notice to the guardian and upon satisfying the Court that it is for the welfare of the minor that he should be permitted to do so. This, it is hoped, will have the effect of preventing much unnecessary litigation."

CHARITABLE ENDOWMENTS BILL.

The Hon'ble MR. SCOBLE also moved that the Report of the Select Committee on the Bill to provide for the Vesting and Administration of Property held in trust for charitable purposes be taken into consideration. He said:—

"The object of this Bill is to provide in India an officer capable of discharging, in regard to certain classes of charities, the functions which are discharged in England by the Official Trustee of Charitable Lands and the Official Trustees of Charitable Funds, and thus to diminish the difficulty and expense which would otherwise attend the devolution of charitable property.

"The scheme of the Bill has, I am glad to say, met with very general approval. It is admitted that the appointment of such an officer will be a convenience and advantage, as it will have the effect of securing the *corpus* of the trust-property without any interference on the part of the Executive Government with the administration of the trusts themselves. But doubts have been

expressed in some quarters whether the Bill does not go too far; while others entertain the opinion that it does not go far enough.

"When I introduced the Bill in June last I stated that the charitable purposes to which it would apply were limited in accordance with the policy which dictated Act XX of 1863, by which the Government of India relieved its officers from all duties involving any connection with mosques, Hindu temples and other similar religious establishments. In the Bill as approved by the Select Committee these purposes include relief of the poor, education, medical relief and the advancement of any other object of general public utility, but do not include purposes which relate exclusively to religious teaching or worship. It follows that the provisions of the Bill may apply to trusts for purposes partly charitable and partly embracing religious teaching, but I see no objection to this so long as the Treasurer is a bare trustee or custodian of the trust-property, and the application of the Bill to a charitable endowment is dependent on the consent not only of the parties interested in the trust but of the Local Government. The necessity for this two-fold consent provides, in my opinion, every necessary safeguard against an improper use of the Bill that the most orthodox Hindu or Muhammadan or (I may say) Christian could require; and the important principle of non-interference by Government with the religious institutions of the country is thereby fully maintained.

"It may be satisfactory that I should quote to the Council the opinions on this point of some of the most important representative bodies among the Native community which show how public opinion is divided on the subject, and how premature it would be to reverse the policy which a quarter of a century ago transferred the protection of religious endowments from the executive to the judicial power. The Secretary of the British Indian Association writes—

"'After having carefully considered the provisions of the Charitable Endowments Bill my Committee are of opinion that it will remove a defect in our administrative agency the prejudicial effects of which are widely felt. An officer exercising the functions similar to those of the Official Trustee of Charitable Funds in the United Kingdom is required for this country. The Committee think that the proposed appointment of a Treasurer of Charitable Endowments would supply the want. The provision empowering Local Governments to invest public officers with the powers and functions of a 'corporate office' will further remove the inconvenience and legal disqualifications which at present attend the practice of making charitable endowments in favour of District Collectors and other public officers. The proposed measure therefore commends itself to the approval of the Committee.

'The Committee beg to observe with satisfaction that the Bill is confined to charitable endowments only. They think it would be a mistake to extend it to religious endowments, or to take under its purview endowments partly religious and partly charitable. They believe, however, that it is not the intention of Government to widen its sphere in such way.'

"The two Muhammadan Associations of Calcutta, on the other hand, would have preferred a larger application of the measure. The Secretary to the Central National Muhammadan Association is directed by his Committee to say that they—

'consider the Bill might have been amplified in scope so as to cover such endowments as are quasi-religious in character,'

and the Secretary to the Muhammadan Literary Society writes that—

'inasmuch as the Bill does not contemplate to bring under its operation the religious endowments, the Committee has nothing to say regarding the provisions contained therein. Most of the existing Muhammadan endowments,' he adds, 'as it appeared from the enquiry made by the Muhammadan Educational Endowments Committee which recently sat in Calcutta, are religious or quasi-religious in their character, and therefore the Committee of the Muhammadan Literary Society begs to submit that the Bill in its present form does not provide against the malversation of such endowments. Under the Muhammadan law it is one of the legitimate functions of the ruling Power to protect endowments from misappropriation, and the Committee would respectfully, but earnestly, suggest that the Bill be so extended as to meet the want which has been felt by the Muhammadan community since the repeal of Regulation XIX of 1810.'

"It is clear from these communications that opinions are as divergent as ever. But, while I sympathize with the desire of the Muhammadan community

in Bengal to secure better management for their charitable endowments, I must remind them that the prevention of malversation is not the object of this Bill.

"The question of the management of such institutions was dealt with by Act XX of 1863, and it is not the fault of the Legislature if full advantage has not been taken of its provisions. When the Regulation of 1810 was repealed, the control of local committees was substituted for that of Government officers, in the hope that mosques, temples and other religious establishments would be conducted thenceforward in accordance with the general wishes of those most closely interested in their maintenance. If this result has not been attained, it is not the fault of the law but of a failure on the part of the communities themselves to avail themselves of it. The present Bill advisedly abstains from restoring the responsibility of Government in these matters; and this is, I think, in accordance with public opinion generally. The Collector of Surat took the opinions of the representatives of the three main religious bodies in that city—Parsis, Muhammadans and Hindus—on the Bill. The Parsi was ready to give it a liberal interpretation, but 'both the Musalman and the Hindu gentlemen were much against any semblance of interference with religious endowments'; and this, I am disposed to believe, fairly represents the state of feeling all over the country.

"Coming now to the proposals of the present Bill, section 3 provides that the Governor General in Council may appoint an officer of the Government by the name of his office to be Treasurer of Charitable Endowments for the territories subject to any Local Government. It is intended that the Comptroller General shall fill this office in Bengal, and the Accountants General in Madras and Bombay. For the purposes of the Bill each of these officers will be a corporation sole, having perpetual succession and a corporate seal; and his duty will simply be to hold any property vested in him as a bare trustee. The high position of this officer will be a sufficient guarantee that the property will be safe in his hands; but provision is made in section 9 for the publication of his accounts, and in section 13 for the form in which they are to be kept and the mode in which they are to be audited. As the keeping of these accounts, the charge of investments, the collection of income and the performance of other duties which will fall on the Treasurer will be a cause of expense which cannot rightly be charged against the public revenue, the Governor General in Council is empowered to prescribe the fees which shall be paid for these services.

"The manner in which charitable endowments falling within the scope of the Bill may be brought under its operation is described in sections 4, 5 and 6 of the Bill. The services of the Treasurer may be made available both for existing, and for entirely new, trusts. Where property is already held in trust the person or persons acting in the administration of the trust, or a majority of them, and where it is intended to devote property to a charitable purpose the person or persons proposing so to devote it, may apply to the Local Government that the property may in either case be vested in the Treasurer and a scheme settled for its administration. The Local Government may thereupon, if it thinks fit, proceed to settle a scheme, giving effect to the wishes of the author of the trust so far as they can be ascertained and as is reasonable; and the scheme so settled will not be liable to be questioned in any Court. To this proposal a good deal of objection has been taken; it is said that the Local Government has not the knowledge or experience necessary to deal with such matters, and that they ought to be left to be dealt with by the Courts of law. But it must be borne in mind that no one need come to the Local Government unless he likes, and that those who do come will not be without good reasons for preferring the simple and inexpensive procedure provided by the Bill. It is not contemplated or intended that a Local Government should interfere in any case of doubt or dispute; and I should imagine that it would always consult its Advocate General or other Law Officer before taking action upon any application. The jurisdiction of the Courts in contentious cases will be left untouched; in cases where there is no contest, it is surely not necessary to compel a resort to the Courts.

"Nor does it appear to be necessary that the Treasurer should be placed under the control of the Court rather than of the Government. He will have

nothing to do with the administration of the charity funds; he will simply hand over the income to the persons who, under the scheme, are entrusted with its administration, but who, in their turn, are left subject to the ordinary law in regard to the malversation or misappropriation of any funds that may come to their hands. In order to avoid any doubt on this point the authority of the Advocate General at a Presidency to take action in regard to any charity is expressly reserved by section 15 of the Bill."

The Hon'ble MR. HUTCHINS said :—

"With Your Lordship's permission I wish to say a few words regarding the applicability of this Bill to religious endowments.

"In 1863 the Executive Government divested itself and its officers of all powers and obligations connected with the administration of religious trusts and institutions. The powers and duties which till then had devolved on the Board of Revenue and District-officers were transferred to committees, and are, or ought to be, exercised by these committees subject only to the control of the District Courts. We hear a good deal about the inefficiency of these committees, but I am disposed to agree with my hon'ble friend that, if there has been a failure, it has not been the fault of the law but is principally, if not entirely, due to inertness and indifference on the part of those interested in the institution. The law provides abundant means for enforcing through the Court the proper discharge of their duties both by the supervising committee and by the manager in direct charge. I speak on this point from more than ten years' experience in the chief Court of a district containing two of the wealthiest and most venerated temples of the south—those of Madura and Rameswaram. It happens that these are good examples of the two great classes into which religious establishments were divided by the Act of 1863, the pagoda of Madura falling under section 3 of that enactment, while that at Rameswaram comes under section 4. The latter class is far more difficult to deal with, but this was the case even before the legislation of 1863. Both these temples came before me judicially on more than one occasion, and I may say without any fear of contradiction that the result, especially to that at Madura, was highly advantageous; that the orders issued effected a great improvement in the general management, and that in particular the funds were properly invested and the accounts reformed and periodically published in a manner which any one interested could understand.

"There is certainly no chance whatever that the Government will consent to reverse or materially modify its policy of non-interference, but it seems open to question whether there would be any serious objection to the corpus or principal fund even of a purely religious endowment being vested in some public officer as a bare trustee or custodian. This could hardly be said to amount to interference with the trusts themselves, and it seems to me—I am speaking for myself alone, and even for myself I do not express any decided opinion, but it seems to me—that any unanimous or very general wish on the part of any of the main sections of the community, that their religious endowments should be treated in this way, would be entitled to great consideration at the hands of the Legislature.

"Meanwhile, however, when this Bill becomes law, it will be applicable to trusts for charitable purposes, but not to trusts exclusively for the purpose of religious teaching or worship, and perhaps it is desirable that I should explain by means of an illustration what I understand to be the true import of this definition. It implies that it will not be a fatal objection that one of the objects is to promote religious teaching or to provide for religious worship. The best illustration which I can offer is the case of Diocesan schools, which the Committee had in view when it framed the definition. The purpose for which Diocesan schools have been established is not so much to give religious instruction as to prevent general education from being wholly secularized: there is some direct religious teaching, and the work of each day is begun and ended with some act of Christian worship; but the main aim and object is to impart a sound general education, pervaded throughout with a moral and religious tone. The funds of any trust founded on a mixed basis of this character may certainly be vested in the Treasurer, and the Local Government will be competent to sanction a scheme for its management.

On the other hand, purposes exclusively religious are expressly excluded, and of course Local Governments will not permit any colourable evasion of the principle. In other words, if it should appear that the trust has been constituted mainly for a religious purpose, but that in order to bring it within the Act some secular purpose has been superadded, the application to vest the property in the Treasurer will be rejected. Doubtful cases must be expected to occur, but I am at present disposed to think that a safe rule to follow, while the law remains as enacted in this Bill, will be to grant the application only in respect of the secular objects, where these can be severed from the religious purpose with which they are combined; while, where they are all so incorporated together as to be incapable of separation, the application should generally be rejected if the greater, or even a large and substantial, part of the fund is to be expended on a direct religious purpose. Certainly no trust should be accepted which involves the framing of a scheme regarding the detailed conduct of religious teaching or worship.

"I have thought it desirable to make these few observations because the powers to be vested in Local Governments are to be subject to the control of the Governor General in Council, and such control will have to be exercised in the Home Department. It will probably be desirable that the Government of India should be consulted before Local Governments undertake any trusts which are not clearly within the somewhat indefinite boundary line which has been enunciated."

The Motion was put and agreed to.

The Hon'ble MR. SCOBLE also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

COMPTOIR NATIONAL D'ESCOMPTE DE PARIS BILL.

The Hon'ble MR. SCOBLE also moved for leave to introduce a Bill to enable the Comptoir National D'Escompte de Paris to sue and be sued in the name of the Chief Manager for the time being of the Indian Agencies of the said Comptoir. He said:—

"This is in the nature of a private Bill, and is a reproduction, in favour of the Comptoir National D'Escompte de Paris, of the legislation of 1864 and 1867 in favour of the Comptoir D'Escompte de Paris, which has gone into liquidation.

"The Comptoir National D'Escompte de Paris is a French Banking Company, having its seat in Paris and constituted under French law, which carries on business in British India. The provisions of the Indian Companies Act are not applicable to such a Company; but under a treaty entered into, on the 30th April, 1862, between Her Majesty the Queen and the Emperor of the French, it was among other things agreed that the High Contracting Parties should mutually 'grant to all Companies and other Associations, commercial, industrial or financial, constituted and authorized in conformity with the laws in force in either of the two countries, the power of exercising all their rights, and of appearing before the tribunals, whether for the purpose of bringing an action or for defending the same, throughout the dominions and possessions of the other Power, subject to the sole condition of conforming to the laws of such dominions and possessions.'

"The object of the Bill is to give the Comptoir National the benefit of this stipulation. It is clearly necessary, for the protection of this Bank and of those who have dealings with it, that no technical difficulties should stand in the way of its suing or being sued. The Bill accordingly provides that suits may be brought by or against the Comptoir National in the name of its Chief Manager, and under this designation is included an acting Chief Manager, and any person being or acting as Manager of the local Agency situated within the jurisdiction of the Court in which proceedings are taken. Analogous provisions are introduced for the purpose of facilitating criminal prosecutions. For the protection of persons dealing with the Comptoir National, the Chief Manager is required from time to time to file in the High Court memorials containing certain specified

particulars, from which the public may derive information as to its constitution and operations. In all these respects the Bill follows the lines of Act VIII of 1864 and Act IX of 1867, under which the Comptoir d'Escompte worked satisfactorily for upwards of twenty years."

The Motion was put and agreed to.

The Hon'ble MR. SCOBLE also introduced the Bill.

The Hon'ble MR. SCOBLE then moved that the Bill be taken into consideration at the next meeting of the Council.

The Motion was put and agreed to.

The Council adjourned to Friday, the 14th March, 1890.

S. HARVEY JAMES,
Secretary to the Govt. of India,
Legislative Department.

FORT WILLIAM;
The 11th March, 1890.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 AND 25 VICT., CAP. 67.

The Council met at Government House on Friday, the 14th March, 1890.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Excellency the Commander-in-Chief, Bart., V.C., G.C.B., G.C.I.E., R.A.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S.I.
The Hon'ble Sir D. M. Barbour, K.C.S.I.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Charn Laha, C.I.E.
The Hon'ble Maung Ôn, C.I.E., A.T.M.
The Hon'ble Muhammad Ali Khan.
The Hon'ble R. J. Crosthwaite.
The Hon'ble Sir A. Wilson, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C.I.E.

ACT XXV OF 1867 AMENDMENT BILL.

The Hon'ble MR. HUTCHINS presented the Report of the Select Committee on the Bill to amend Act XXV of 1867 (*Printing-presses and Books*).

PREVENTION OF CRUELTY TO ANIMALS BILL.

The Hon'ble MR. HUTCHINS also presented the Report of the Select Committee on the Bill for the Prevention of Cruelty to Animals.

COMPTOIR NATIONAL D'ESCOMPTE DE PARIS BILL.

The Hon'ble MR. SCOBLE moved that the Bill to enable the Comptoir National D'Escompte de Paris to sue and be sued in the name of the Chief Manager for the time being of the Indian Agencies of the said Comptoir be taken into consideration. He said:—

"I have nothing to add to the statement which I made when I explained the objects of the Bill."

The Motion was put and agreed to.

The Hon'ble MR. SCOBLE also moved that the Bill be passed.

The Motion was put and agreed to.

The Council adjourned to Friday, the 21st March, 1890.

S. HARVEY JAMES,
Secretary to the Govt. of India,
Legislative Department.

FORT WILLIAM;
The 14th March, 1890.

SUPPLEMENT TO

The Gazette of India.

No. 11.] CALCUTTA, SATURDAY, MARCH 15, 1890

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—No report received.

Bombay.—*For week ending 12th March.*—Slight rain in Khandesh and Sholapur. Crops damaged by blight, frost or locusts in a few talukas of Sind, and below average in Poona and Satara. Cotton in Dharwar blighted and *jowari* in Ahmednagar withering. Crops otherwise satisfactory.

Bengal.—*For week ending 11th March.*—Rain in almost every district, but generally of not much importance, except in Behar and Chota-Nagpore, where the falls were rather more general. More rain wanted in the Rajshahye and Chittagong divisions for cultivation of autumn rice, jute, and other early crops. *Rabi* crops being gathered, and generally reported on well. Spring rice doing well. Opium collection proceeding, but has somewhat suffered from rain. A good crop of tobacco being gathered, and sugar manufacture in many districts reported to be satisfactory. In Behar indigo sowings in progress. Prices of rice continue almost stationary. According to latest account from Balasore Collector, 401 coolies employed on 2nd and 3rd miles of Bahamagar-Talpada road, and 50 persons, chiefly widows, orphans, and lepers, receiving gratuitous relief from private funds.

North-Western Provinces and Oudh.—*For week ending 12th March.*—Cloudy weather continues and slight showers have fallen in most districts. Hail fell in the Banda and Jhansi districts, but no injury from it is reported. Irrigated crops generally promise well, but the outturn of dry crops will be light. Poppy prospects are fair. From Kumaon only is any scarcity of food stocks reported, but prices are unsteady and tend upwards.

Punjab.—*For week ending 12th March.*—Rain has fallen in all districts except Multan and Dera Ismail Khan. Prices rising in six districts and stationary in others. Sowings of extra *rabi* and ploughing for *kharif* in progress in some districts. Crops are suffering in most districts for want of rain The wheat crop will fail in Amballa if rain does not fall soon. Fodder sufficient except in Hissar, Jullundur, Sialkot, Lahore, Shahpur and parts of Multan and Rawalpindi.

Central Provinces.—*For week ending 12th March.*—Weather somewhat cloudy with slight showers of rain. *Rabi* crops being harvested. Prospects continue generally favourable. Prices steady.

Burma.—*For week ending 8th March.*— A little rain fell in Rangoon and Tavoy districts. The crop prospect is generally good. The price of paddy has risen in Pegu, Tharrawaddy, Prome and Henzada and has fallen in Thayetmyo; in the other districts there have been no fluctuations.

Assam.—*For week ending 12th March.*—Weather windy. Rainfall slight. Ploughing for summer rice and crushing of sugarcane continue; gathering of mustard nearly over; pruning of tea nearly finished.

Mysore and Coorg.—*For week ending 12th March.*—No report received for Mysore.

Slight rain has fallen generally in South Coorg which is favourable for coffee blossom.

Berar and Hyderabad.—*For week ending 12th March.*—Slight rain in Berar. Weather warm and cloudy. Harvesting of *rabi* continues. Threshing commenced in some places. Land being prepared for next season. Fodder sufficient except in Ellichpur and Dariapur taluks. Prices almost stationary.

No report received for Hyderabad.

Central India.—*For week ending 12th March.*—Rain fell in Bundelkhand. Baghelkhand, Western Malwa and Goona. Crops and opium slightly damaged by rain and hail in Western Malwa, Goona and Baghelkhand. Prices falling in Neemuch. No other changes since last report.

Rajputana.—*For week ending 12th March.*—Slight rain in Marwar, Jhallawar, Harowtee, Ajmere, Kerowli, Bhurtpore and Alwar, moderate in Jeypore. Agricultural operations satisfactory except in Kerowli. Standing crops good. Slight damage done by hail in Jeypore. Agricultural stock good. Pasturage or fodder sufficient except in Marwar and Dholepore. Prices steady generally.

Nepal.—*For week ending 6th March.*— Slight showers fell during the week. Weather cloudy. Land is prepared for sowing rice and awaits an appreciable fall of rain.

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLVI OF 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Week ending 23rd February, 1889. Total mean length open.	Receipts. Total.	Per mile open.	Week ending 22nd February, 1890. Total mean length open.	Receipts. Total.	Per mile open.	Total Receipts from 1st April 1888 to 23rd February, 1889. Total.	Per mile open per week.	Total Receipts from 1st April 1889 to 22nd February, 1890. Total.	Per mile open per week.	Total Increase in 1889-90.	Total Decrease in 1889-90.
	State Lines worked by Companies.		R	R		R	R	R	R	R	R	R	R
1st Mar., 1890	East Indian (a)	1,526	9,47,412	621	1,526	9,66,188	633	3,97,76,763	555	3,95,32,077	551	...	2,44,686
1st ditto	Patna-Gya	57	11,039	194	57	10,770	189	4,36,392	162	4,53,794	169	17,402	..
...	Sindia	75	10,048	134	...	(b) ...	...	3,31,674	94	(b) ...	...	...	3,31,674
1st Mar., 1890	Rajputana-Malwa	1,664	4,45,248	268	1,672	3,80,000	227	1,68,35,887	215	1,73,14,061	221	4,78,174	...
1st ditto	Bengal-Nágpur (c)	293	61,286	209	501	(d) 61,359	122	15,65,989	163	(d) 17,85,479	115	2,19,490	...
1st ditto	Southern Mahratta (e)	854	77,570	91	979	77,687	79	35,67,041	89	37,23,533	87	1,56,492	..
1st ditto	Ditto Mysore Section	174	11,644	67	296	17,645	60	5,22,833	79	8,69,331	70	3,46,498	..
1st ditto	Indian Midland	436	(f) 52,204	120	746	(g) 85,831	115	(f) 8,51,324	102	(g) 30,59,320	93	22,07,996	...
22nd Feb., 1890	Villupuram-Guntakal, Nellore Branch	83	5,581	67	83	5,437	66	2,20,449	57	2,21,821	57	1,372	...
22nd ditto	Bareilly-Pilibhit	36	2,747	70	36	3,578	99	81,093	50	98,478	61	17,385	...
	Total	5,198	16,24,839	313	5,896	16,08,495	273	6,41,89,445	284	6,70,57,894	257	28,68,449	...
	State Lines worked by Government.												
1st Mar., 1890	North-Western (h)	2,386	4,82,052	202	2,370	4,98,508	210	2,28,96,661	204	2,58,34,037	233	29,37,376	...
22nd Feb., 1890	Oudh and Rohilkhand	692	1,29,424	187	692	1,71,428	248	60,93,673	187	70,15,436	216	9,21,763	...
22nd ditto	Bengal Central	125	15,155	121	125	13,520	108	6,46,474	110	6,62,631	113	16,157	...
1st Mar., 1890	Waruha Coal	45	21,633	481	45	17,350	386	7,70,435	364	7,17,872	340	...	52,563
22nd Feb., 1890	Eastern Bengal	673	2,10,320	312	747	1,91,460	256	97,43,749	308	1,04,80,880	307	7,37,131	...
1st Mar., 1890	Nalhati	27	2,278	84	27	2,465	91	91,633	75	91,459	75	...	174
1st ditto	Tirhoot	273	37,210	136	273	58,899	216	14,96,695	125	19,18,045	156	4,21,350	...
22nd Feb., 1890	Lucknow-Sitapur-Sihramau	105	6,982	66	105	8,300	79	2,36,598	48	3,11,373	63	74,775	...
22nd ditto	Jorhát	31	1,190	38	30	969	32	55,166	38	54,601	39	...	565
15th ditto	Cherra-Companyganj	...	...	...	...	(i) ...	..	(j) 7,857	23	(k) 10,560	31	2,703	...
22nd ditto	Burma (l)	441	1,03,300	234	553	1,35,362	245	29,06,657	157	43,12,840	170	14,06,183	...
	Total	4,798	10,09,544	210	4,967	10,98,261	221	4,49,45,598	201	5,14,09,734	226	64,64,136	...
	Lines worked by Guaranteed Companies.												
22nd Feb., 1890	Madras	840	1,64,567	196	840	1,61,682	192	76,43,538	194	82,38,577	209	5,95,039	...
22nd ditto	South Indian	654	99,045	151	654	95,657	146	49,53,484	161	51,85,328	169	2,31,844	...
22nd ditto	Great Indian Peninsula (m)	1,447	8,64,915	598	1,447	8,94,012	618	3,74,94,596	535	3,23,47,815	478	...	51,46,781
1st Mar., 1890	Bombay, Baroda and Central India (n)	461	3,17,698	689	461	2,82,000	612	1,15,16,030	532	1,14,00,632	528	...	1,15,398
	Total	3,402	14,46,225	425	3,402	14,33,351	421	6,16,07,648	385	5,71,72,352	359	..	44,35,206
	GRAND TOTAL (GUARANTEED AND STATE)	13,398	40,80,608	305	14,265	41,40,107	290	17,07,42,691	280	17,56,39,980	271	48,97,289	...
	GROSS ESTIMATED EXPENSES	...	.	...	...	...	...	8,88,68,642	146	9,14,64,344	141	25,95,702	...
	NET RECEIPTS	...	...	...	...	..	...	8,18,74,049	134	8,41,75,636	130	23,01,587	...
	Assisted Companies.												
1st Mar., 1890	Tarakeshwar	22	6,372	290	22	7,432	338	2,50,389	242	2,47,515	240	...	2,874
15th Feb., 1890	Dibru-Sadiya	...	...	...	...	(i) ...	...	(j) 3,85,407	107	(k) 4,16,979	110	31,572	...
1st Mar., 1890	Bengal and North-Western	376	50,383	134	376	41,550	111	19,94,141	113	20,64,871	117	70,730	..
22nd Feb., 1890	Rohilkhand-Kumaun	67	4,554	68	67	4,866	73	3,03,741	101	3,30,367	110	26,626	..
	Total	465	61,309	132	465	53,848	116	29,33,678	115	30,59,732	120	1,26,054	...
	Native States.												
22nd Feb., 1890	His Highness the Nizam's Guaranteed	354	54,547	154	354	60,188	170	16,52,568	118	21,56,063	130	5,03,495	..
1st Mar., 1890	His Highness the Gaekwar's	59	3,567	60	59	3,630	62	1,27,830	46	1,25,102	45	...	2,728
1st ditto	His Highness the Gaekwar's Viramgam Mehsana-Vadnagar	27	1,243	46	27	1,000	37	42,106	40	46,226	37	4,120	...
22nd Feb., 1890	Bhávanagar-Gondal-Junágarh-Porbandar	260	39,088	150	332	37,420	113	10,07,504	105	11,81,762	87	1,74,258	...
22nd ditto	Morvi	68	3,437	51	94	4,725	50	1,48,637	47	1,72,333	51	23,096	...
1st Mar., 1890	Jodhpore	124	6,963	56	124	9,200	74	3,14,121	54	3,14,549	54	428	...
	Total	892	1,08,845	122	990	1,16,163	117	32,92,766	90	39,96,035	92	7,03,269	...

(a) Includes the Dildarnagar-Ghazipur State Railway.
(b) Included with Indian Midland Railway.
(c) Includes the Katni-Umaria Branch.
(d) Includes the Asansol-Chakradharpur Section of the Bengal-Nágpur Railway.
(e) Includes the Bellary-Kistna State Railway
(f) Includes the Bhopal-Itarsi State Railway.
(g) Includes the Sindia and Bhopal-Itarsi State Railways.
(h) Includes the Amritsar-Pathánkot and Rajpura-Bhatinda State Railways.
(i) Return not received.
(j) Total receipts from 1st April 1888 to 16th February 1889.
(k) Total receipts from 1st April 1889 to 15th February 1890.
(l) Includes the Toungoo-Mandalay extension.
(m) Includes the Dhond-Manmád, Khamgaon and Amraoti State Railways.
(n) Includes the Patri Branch.

CALCUTTA,
The 13th March, 1890.

M. C. BRACKENBURY, *Major, R.E.,*
Under-Secretary.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

Comparative Statement of the Net Indian Sea and Land Customs Revenue (excluding Salt Revenue) for the first eleven months of the official year 1889-90, and of the eighteen preceding years.

(IN THOUSANDS OF RUPEES.)

YEAR.	FOR THE ELEVEN MONTHS, APRIL TO FEBRUARY.																									YEAR.
	BENGAL.				BOMBAY.				SINDH.				MADRAS.				BURMA.				TOTAL BRITISH INDIA.					
	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	On Exports.	Total Revenue.	On Imports of Liquors.	On other Imports.	Total Import Revenue.	Export Revenue.	Total Revenue.	
1871-72	9,67	66,57	23,12	99,36	5,74	44,09	4,22	54,05	1,04	1,26	2,04	4,34	3,46	11,53	12,85	27,84	1,55	4,06	17,79	23,40	21,46	1,27,51	1,48,97	60,02	2,08,99	1871-72
1872-73	10,92	63,46	25,56	99,94	5,11	40,48	3,39	48,98	97	1,16	1,84	3,97	3,56	11,27	10,34	25,17	2,78	4,77	28,32	35,87	23,34	1,21,14	1,44,48	69,45	2,13,93	1872-73
1873-74	10,27	60,67	20,39	91,33	5,85	45,55	3,63	55,03	1,22	93	1,13	3,28	3,44	12,72	13,26	29,42	3,03	4,79	22,32	30,14	23,81	1,24,66	1,48,47	60,73	2,09,20	1873-74
1874-75	10,86	70,33	17,53	98,72	6,51	45,29	4,23	56,03	1,04	83	1,48	3,35	3,37	12,30	12,41	28,08	3,49	6,30	15,44	25,23	25,27	1,35,05	1,60,32	51,09	2,11,41	1874-75
1875-76	12,03	68,51	19,11	99,65	6,77	42,10	4,21	53,08	1,22	96	1,14	3,32	4,25	12,39	10,44	27,08	3,45	4,86	25,75	34,06	27,72	1,28,82	1,56,54	60,65	2,17,19	1875-76
1876-77	12,01	60,19	18,90	91,10	7,78	39,36	1,09	48,23	1,34	71	31	2,36	4,93	10,96	6,20	22,09	3,81	5,04	22,10	30,95	29,87	1,16,26	1,46,13	43,60	1,94,73	1876-77
1877-78	13,26	74,49	19,46	1,07,21	7,92	45,48	1,24	54,64	1,73	84	44	3,01	5,52	9,09	2,23	16,84	4,55	5,97	20,13	30,65	32,98	1,35,87	1,68,85	43,50	2,12,35	1877-78
1878-79	11,87	58,82	19,35	90,04	7,78	41,56	2,17	51,51	1,75	57	29	2,61	4,98	8,56	4,41	17,95	6,03	6,56	22,33	34,92	32,41	1,16,07	1,48,48	48,55	1,97,03	1878-79
1879-80	11,39	54,65	13,86	79,90	8,73	36,93	2,23	47,89	3,02	70	32	4,04	4,66	8,46	7,43	20,55	6,34	6,54	26,01	38,89	34,14	1,07,28	1,41,42	49,85	1,91,27	1879-80
1880-81	12,10	54,84	15,27	82,21	8,11	51,41	2,41	61,93	4,50	1,14	23	5,87	4,80	9,62	7,08	21,50	4,42	7,72	31,74	43,88	33,93	1,24,73	1,58,66	56,73	2,15,39	1880-81
1881-82	12,31	47,15	17,23	76,69	9,35	44,14	1,77	55,26	3,65	1,21	40	5,26	4,58	8,88	4,37	17,83	6,79	7,50	33,52	47,81	36,68	1,08,88	1,45,56	57,29	2,02,85	1881-82
1882-83	13,08	14	18,11	31,33	9,59	—1,01*	1,78	10,36	3,16	4	55	3,75	5,02	6	3,53	8,61	7,31	7	40,70	48,08	38,16	—70*	37,46	64,67	1,02,13	1882-83
1883-84	13,37	35	17,29	31,01	9,89	52	1,53	11,94	3,36	5	53	3,94	4,58	8	5,38	10,04	7,17	12	32,24	39,53	38,37	1,12	39,49	56,97	96,46	1883-84
1884-85	11,43	34	13,77	25,54	9,97	47	1,91	12,35	3,66	6	57	4,29	4,41	5	4,41	8,87	6,82	7	23,08	29,97	36,29	99	37,28	43,74	81,02	1884-85
1885-86	12,33	24	15,82	28,39	11,01	53	1,29	12,83	3,94	7	85	4,86	4,63	10	3,39	8,12	5,96	6	34,43	40,45	37,87	1,00	38,87	55,78	94,65	1885-86
1886-87	13,13	38	13,27	26,78	11,37	52	1,66	13,55	4,72	11	90	5,73	6,13	17	4,54	10,84	8,64	15	33,90	42,69	43,99	1,33	45,32	54,27	99,59	1886-87
1887-88	11,93	83	17,77	30,53	13,34	80	2,07	16,21	4,68	7	76	5,51	9,23	16	4,31	13,70	8,16	3	34,21	42,40	47,34	1,89	49,23	59,12	1,08,35	1887-88
1888-89	13,37	5,75	14,83	33,95	13,53	3,71	1,55	18,79	4,93	70	47	6,10	9,55	87	4,72	15,14	8,03	93	24,46	33,42	49,41	11,96	61,37	46,03	1,07,40	1888-89
1889-90	13,38	8,41	13,47	35,26	14,33	3,65	2,09	20,07	4,97	60	66	6,23	9,36	79	5,72	15,87	7,67	2,02	35,61	45,30	49,71	15,47	65,18	57,55	1,22,73	1889-90

* The amount refunded is greater than the duty collected.

DEPARTMENT OF FINANCE AND COMMERCE
STATISTICAL BRANCH;
Calcutta, 14th March 1890.

E. J. SINKINSON,
Secretary to the Government of India.

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FINANCIAL STATEMENT for 1890-91.

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FINANCIAL STATEMENT for 1890-91.

PART I.

IMPERIAL REVENUE AND EXPENDITURE.

Preliminary.

THE Financial Statement for the coming year has been divided into two Parts: Part I deals with the financial position of the Government of India and takes into account only the Imperial Revenue and Expenditure as distinguished from that which is Provincial or Local; Part II contains an explanation of the Indian Budget as a whole. This change has been made with the object of presenting an outline of the financial position which will be sufficient for the ordinary reader. Such an outline will be found in Part I. Those who desire fuller information will find it in the second Part of the Statement.

Section I.—Accounts of 1888-89.

2. Since the last Financial Statement was made the Accounts of the year 1888-89 have been finally closed. They show a surplus of Rx. 37,000.

The Budget Estimate of that year, framed in March 1888, showed a deficit of Rx. 698,000. The Revised Estimate of the year, framed in March 1889, showed a reduced deficit of Rx. 201,700; the Accounts, as I have just said, show that the year has closed with a surplus of Rx. 37,000.

The improvement in the financial position during 1888-89 is satisfactory, but the important question of to-day is the position of the finances during the current and the coming year.

Section II.—Financial position of 1889-90 and 1890-91.

3. The Estimate of the current year, as framed in March last, showed a surplus of Rx. 106,300.

The Revised Estimate, if compiled in the same way as the Budget Estimate, would now show a surplus of Rx. 2,733,200, and the Estimate of the coming year would show a surplus of Rx. 304,900. Certain special arrangements are proposed which will affect the surplus of 1889-90 and of 1890-91, but it will be convenient to keep these arrangements out of sight until it has been explained how it happens that the Budget surplus of the current year has grown into Rx. 2,733,200, while the Estimate of the year 1890-91, if compiled on the same basis, would show a surplus of only Rx. 304,900. Indian finance is subject from year to year to disturbing causes which have a serious temporary effect, and for this reason a surplus in any year can no more be said to prove that the finances are in a sound state, than a deficit in a single year can be held to prove that their condition is unsound. It is important that it should be clearly understood whether the high or low surplus, or, it may be, deficit, of any year is due to permanent or temporary causes, and I shall endeavour to explain to what extent the improvement in the financial position is due to lasting influences and to what extent it is only temporary.

4. In the first place I propose to offer a few remarks on the subject of Exchange, so as to clear that question out of the way at the beginning. I have seen it stated that the improvement in the current year is largely or mainly due to the rise in the rate of Exchange. This is not the case. The rate of Exchange taken in the Budget Estimate was 1*s.* 4.·38*d.*=one rupee. Although

the rate of Exchange is now considerably higher than that rate, it was lower during a large portion of the year, and the average rate of Exchange for the whole year 1889-90 is now taken at only 1*s.* 4·552*d.* per rupee. The rise is therefore only slightly greater than one sixth of a penny per rupee. The rate of Exchange affects so many of our transactions that it would be a difficult and tedious task to calculate precisely the amount of improvement which a rise of one-sixth of a penny per rupee has produced. For present purposes it will be sufficient to put the improvement at Rx. 200,000 in round numbers. In the explanation I am about to give I shall distribute this improvement of Rx. 200,000 among the several heads affected.

5. Although the improvement in the position has not been mainly due to the rise in Exchange, the cessation of the long continued fall in the gold value of the rupee has been a most welcome relief to the finances. From 1873 to 1890 there have only been two other years (1879-80 and 1883-84) in which the actual rate of Exchange exceeded or was equal to the rate taken in the Budget, and the average yearly fall from 1873 74 to 1889-90 has been ·36 of a penny per rupee or more than twice the rise in the current year.

Although the cessation of the hitherto continuous fall in the value of the rupee measured in gold has greatly improved the financial position for the time being, the uncertainty as to the future relations of the precious metals constitutes a very serious danger, and one which it would be worth our while to make great sacrifices to escape. The future of the Currency question appears to rest at the present time in the hands of the United States of America.

6. The chief improvement in the current year appears under the head of Opium. There is an increase of Rx. 286,400 in Opium Revenue; there is a decrease of Rx. 708,800 in Opium Expenditure. The total improvement under Opium is consequently Rx. 995,200. In the Budget Estimate the price of Bengal Opium was taken at R1,070 a chest. It has proved to be R1,136; this accounts for the improvement in Opium Revenue, an improvement which I regret to say is not likely to be maintained during the coming year, as the price of Bengal opium at this month's sale was only R1,040 a chest, though the market price has since risen.

The decrease in Expenditure is due to a poor crop of Bengal opium. The total crop of Bengal opium is purchased by Government at a fixed price per seer. A good crop means heavy expenditure in the purchase of opium; a poor crop means a saving in expenditure. The quantity of opium produced in any season does not immediately affect the quantity of opium which is sold, as some time elapses before the new crop comes into the market, and Government maintains a reserve with the object of equalizing the quantity sold from year to year. As it happens, the bad crop of the year has not done us material injury, because the reserve of opium was very high and is still sufficient. The improvement under Opium in the current year must be considered as merely temporary. In a series of years we shall no doubt get average crops, and the present selling price of opium is much below the average price of the year about to close.

7. In addition to the improvement under Opium, there has been, during the current year, a very satisfactory increase of revenue under what is known as the other Principal Heads of Revenue, which include Land Revenue, Salt, Excise, Stamps, Provincial Rates, Customs, Assessed Taxes, Forests, Registration, and Tributes from Native States. This increase is partly Imperial, partly Provincial, partly Local.

The large improvement in Revenue which is shown under the Principal Heads of Civil Revenue (excluding Opium) is of a permanent nature, or in other words, we can safely reckon on obtaining the same increase in future years. If there is any falling-off under some heads it will be balanced by increase under other heads. This improvement amounts to Rx. 766,500 on Imperial account and

is mainly due to an increase of Rx. 298,400 under Land Revenue, of Rx. 149,600 under Salt, of Rx. 79,100 under Excise, of Rx. 31,500 under Stamps, of Rx. 69,600 under Customs, and of Rx. 112,700 under Forests.

The improvement under Opium and the growth of Revenue under the other Principal Heads accounts in all for an improvement of Rx. 1,761,700 in 1889-90, of which more than 40 per cent. is a permanent increase of the public revenue, the rest being temporary.

8. On Special Defences, there has been a reduction of expenditure amounting to Rx. 344,500, which merely represents postponement of charges which will be incurred hereafter, and under Interest not charged against Railways and Canals there has been a net improvement of Rx. 230,900. The improvement in the net Interest charge is due to the high rate of interest obtained by the Secretary of State on that portion of his cash balance which he was able to invest, to the saving from the issue of a loan of 2 crores very nearly at par last year as compared with the estimated charge for the issue of a loan of 2½ crores at a discount, to the rise in Exchange, and to other causes.

There has also been a net improvement of Rx. 118,600 under Army, notwithstanding the expenditure on the Chin-Lushai Expedition, and of Rx. 73,900 in the Railway Account. Under all other heads there is a net improvement of Rx. 97,300. The total net improvement of the year is Rx. 2,626,900.

9. The explanation of the large surplus in 1889-90 may then be briefly stated as follows: in the current year Opium has given a net improvement of Rx. 995,200; other Principal Heads of Revenue have given an improvement of Rx. 766,500; Special Defences show a reduction of expenditure amounting to Rx. 344,500; Interest gives an improvement of Rx. 230,900. All other heads give a further net improvement of Rx. 289,800. The total net improvement of the year is Rx. 2,626,900, and adding the Budget surplus of Rx. 106,300, the surplus with which the year is expected to close is estimated at Rx. 2,733,200. Of this net improvement of Rx. 2,626,900, about Rx. 200,000 has been caused by the rise in Exchange, which has favourably affected Revenue and Expenditure under various heads. As the Accounts almost invariably show a better result than the Revised Estimate, I have little doubt that this surplus will be found to have been exceeded when the accounts of the year are finally closed.

10. We are now in a position to explain in a few words why the surplus of 1890-91 is so small as compared with that of 1889-90. In the first place, we lose the temporary increase from Opium to which I have just referred; the loss on this account is actually Rx. 992,400; in the next place, we receive in 1889-90 a special contribution from Local Governments of Rx. 490,000; there is no such contribution in 1890-91; in the third place the Budget Estimate of net Military Expenditure in 1890-91 shows an increase over the Revised Estimate of no less than Rx. 611,000. On these three accounts—Opium, Contribution from Local Governments, and Military Expenditure—the financial position of 1890-91 is worse than that of 1889-90 by no less than Rx. 2,093,400. Adding to this a net falling-off under Interest of Rx. 113,400 and an increase of expenditure amounting to Rx. 133,900 under Special Defences, we get a falling-off of Rx. 2,340,700. The surplus of 1889-90 being Rx. 2,733,200 this deterioration of Rx. 2,340,700 would of itself be sufficient to cause the large surplus of 1889-90 to be replaced by a surplus of Rx. 392,500. It so happens that under all other heads there is a net deterioration of Rx. 87,600, which reduces the surplus to Rx. 304,900.

11. Although the net deterioration under the heads to which I have just referred is only Rx. 87,600, there are considerable fluctuations under particular heads. Thus the increase of Revenue under Principal Heads, excluding Opium, is no less than Rx. 171,500, of which nearly Rx. 100,000 is due to the raising of the duty on imported spirit and the imposition of a duty on beer brewed in India. There is also a moderate increase of net revenue from Railways and Irrigation,

while there is an increase in expenditure of Rx. 85,000 on account of the coming Census, and a reduction in Miscellaneous receipts of Rx. 53,500.

12. The increased expenditure on the Army in 1890-91 is due to the purchase of Magazine rifles and ammunition for them, to the cost of 21 more batteries of 12-pr. breech-loading guns, to the purchase of machinery for making ammunition for the guns in India, and to the provision of Rx. 200,000 for the Chin-Lushai expedition and of Rx. 60,000 to complete the arrangements for prompt mobilisation of the 1st Army Corps. The total cost on the accounts I have stated is no less than Rx. 1,361,300.

13. Summing up the whole case, and putting aside all matters of minor importance, it may be said that in 1889-90 we have a large surplus owing to a temporary improvement under Opium, to a general growth of revenue which will be maintained and will affect future years, to short expenditure on Special Defences, and in connection with the Army, to reduction in the Interest charge, to improvements in the Railway Revenue Account, and to a rise in the rate of Exchange. In 1890-91 we have only a moderate surplus, because we lose the temporary improvement under Opium, because we no longer receive the special contribution of Rx. 490,000 from Local Governments, because there are special demands in connection with the equipment of the Army, and because there is an increase in the net Interest charge, as well as an increase in the expenditure on Special Defences.

Section III.—Proposals in connection with the Grant for Famine Relief and Insurance.

14. It will be seen from what I have just said, that the estimates for next year would have shown a very considerable surplus but for the heavy and special demands that have fallen on them in connection with the Army. These special demands come to no less than Rx. 1,361,300, exclusive of a provision of Rx. 892,300 on account of Special Defences. It is reasonably certain that there will be special demands of a somewhat similar nature in 1891-92, but it is not probable that they will be so heavy as in the coming year. Nor are the finances of 1891-92 exposed to any special dangers, so far as can now be seen, other than those vicissitudes which must always attend Indian finance. On the other hand, we may look forward during 1890-91 to the normal growth of revenue. There are, therefore, strong grounds for holding that in 1891-92 we shall at least find ourselves in a position of comparative ease, with a surplus in hand, moderate in amount, but sufficient to allow of some improvement in financial conditions.

15. In view of this comparatively favourable prospect the Government of India has decided to anticipate the future to some extent and to take immediate steps for the partial restoration of the Famine Grant. This can be done by measures which I shall now explain; but in the first place I propose to refer briefly to the nature of the Famine Grant and its history.

The policy of strengthening the finances in connection with Famine was originally adopted in order to protect the country against the financial effects of Famine. It was calculated that Famine would cost, either directly in expenditure intended to relieve distress, or indirectly through loss of revenue, no less than Rx. 15,000,000 every ten years, and it was therefore decided that in ordinary years the Government should take measures for providing a surplus of Rx. 1,500,000. This surplus would be used either to reduce debt directly by buying up and cancelling public obligations, or to indirectly reduce debt by diminishing borrowing.

16. It has been sometimes assumed that the object of this policy was the provision of funds for the actual relief in time of famine of persons who were in distress, and it was argued that when the money so provided was no longer

available, the people could not be relieved in case of famine, and must perish. This was not the case. Whether a surplus exists or not the Government recognises its obligations in case of famine, and the actual amount of cash in the treasury is regulated from time to time by considerations which are quite independent of the absorption or maintenance of the Famine Grant. The objects which the Famine Grant is intended to secure are purely financial. So long as it is maintained we have in ordinary years a surplus of Rx. 1,500,000, and this surplus of Rx. 1,500,000 in ordinary years will, it may reasonably be hoped, balance the deficits which must occur from time to time in a country of which the financial conditions are so uncertain. The policy of maintaining a surplus in ordinary years was devised with special reference to the injurious effect on the finances which is produced by famine, but in practice it is an insurance against temporary financial disaster of any kind, because to strengthen the finances by creating a surplus has precisely the same effect whatever may be the object of those who take measures to strengthen them. In any case the finances are strengthened and are able to better meet any special demands on them.

17. The misapprehension as to the nature and effects of the Famine Grant seems to have arisen, to some extent, from the manner in which the policy was carried out in years subsequent to its first adoption. The Famine surplus was intended, in the first instance, to operate in the direction of reducing debt. At a subsequent period it was decided to use one half of it for the construction of Railways and Canals which would protect the country from famine. I think this was, under the circumstances of the case, a wise and prudent measure, but it was a slight departure from the objects of the original policy. These were, as I have said, purely financial. In so far as the Protective Canals and Railways constructed from the Famine Grant returned a fair profit, or lessened the cost of relieving famine, in so far the original purpose of strengthening the finances was maintained. In so far as they failed to return this profit the original purpose was departed from. On the other hand it was an important consideration that the construction of these Railways and Canals might have the effect of mitigating famine to the extent of preserving human life, which would otherwise have been lost.

18. The Government of India was willing in past years to go further in the direction of using the Famine Grant for the construction of Protective Works, than was actually done, and would have appropriated it to meet any loss that might arise on Protective Railways constructed by means of borrowed money; in 1886 the Secretary of State did actually agree that the interest charge on the Indian Midland and the Bengal-Nagpur Railways should be a charge against the Famine Grant. These Railways were held to be of importance for the protection of the country against famine, and it was only on the understanding I have stated that their construction was sanctioned. The decision of the Secretary of State is contained in a Despatch which is published as an Appendix to this Statement. This matter has somewhat fallen out of sight in recent years, because shortly after the decision of the Secretary of State was given, the financial difficulties of the Government became so great that the Famine Grant was practically abolished for the time, and there was no special reason for calling attention to the fact that a portion of it went to meet the loss on the Indian Midland and Bengal-Nagpur Railways.

19. The Government of India and the Secretary of State have, however, always attached importance to the maintenance of the Grant for Famine Relief and Insurance. If the Indian finances show bare equilibrium in normal years, the deficits of bad years can only be met by borrowing; such borrowing must in time lead to a large growth of debt incurred for non-productive purposes.

The provision of what is really a yearly surplus of Rx. 1,500,000 is the most effective means of preventing the growth of debt of this character.

20. The manner in which it is proposed to partially restore the Famine Grant at once will now be explained.

We receive this year a special contribution of Rx. 490,000 from Local Governments. This transaction is carried out by debiting the amount to the balances of Local Governments and crediting it to the Government of India. It is practically the same thing to all parties whether the transaction is carried out this month or next month. The credit is therefore postponed till next month, and the effect on the finances is to diminish our surplus of this year by Rx. 490,000 and to increase that of next year by an equal amount.

After this change is made there will be a surplus of Rx. 2,243,200 in 1889-90 and of Rx. 794,900 in 1890-91. In both these years a certain amount of expenditure is already shown under the Grant for Famine Relief and Insurance, partly on account of the construction of Protective Canals and partly for relief of distress. Of the surplus of 1889-90, a sum of Rx. 433,500 will be utilised to raise the total Famine Grant to Rx. 600,000; of the surplus of 1890-91, a sum of Rx. 524,500 will be utilised to raise the Famine Grant of that year to a like amount. The surplus of the Revised Estimate will then stand at Rx. 1,809,700 and the surplus of the Budget Estimate of 1890-91 will be Rx. 270,400.

The amount provided to meet the net charge on account of the Indian Midland Railway and the Bengal-Nagpur Railway is Rx. 458,100 in 1889-90, and Rx. 432,800 in 1890-91.

The final result then of the policy which the Government of India has decided to adopt is that in the current year we have provided in all Rx. 1,058,100 (Rx. 600,000 *plus* Rx. 458,100) on account of the Famine Grant, that in the coming year we have provided Rx. 1,032,800 (Rx. 600,000 *plus* Rx. 432,800), on the same account, and that we have nevertheless a surplus of Rx. 1,809,700 in 1889-90 and of Rx. 270,400 in 1890-91; these surpluses are available for the reduction of borrowing and will in practice be used for that purpose.

The sums provided under the Grant for Famine Relief and Insurance *plus* the sums that go to meet the net charge on the Indian Midland and Bengal-Nagpur Railways, together with the surpluses of the current and coming years, amount to Rx. 4,171,000 in the aggregate, so that, practically, the Famine Grant has been more than restored for the years 1889-90 and 1890-91, as we have in the two years a sum of Rx.4,171,0 00 available for the purposes for which the policy of the yearly grant of Rx. 1,500,000 for Famine Relief and Insurance was adopted.

Section IV.—Practical Results of the Policy now adopted.

21 The general effect on our borrowing of the surpluses of 1889-90 and 1890-91, which amount to Rx. 2,080,100, and of the sums now set aside for Reduction of Debt, amounting to Rx. 958,000, making Rx. 3,038,100 in all, is shown by the following facts.

The Government of India has arranged to spend in 1890-91 the sum of Rx. 3,750,000 on the construction of Railways and Canals, not chargeable against Revenue.

Under ordinary circumstances we must have borrowed largely in the open market on this account. As our balances now stand we expect to be able to find this sum of Rx. 3,750,000 in addition to Rx. 907,000, on account of loans to be made by Government for local purposes, without raising a loan this year. This result is mainly due to the existence of the sum of Rx. 3,038,100 to which I have just referred, which enables us to avoid borrowing a like amount and in this way effects a permanent saving of about Rx. 120,000 yearly in interest. To this extent the finances of the country have been strengthened.

22. A further advantage of the improvement that has occurred in the financial position is that it is unnecessary at the present time to revise the financial relations between the Imperial Government and the Provincial Governments. The present contracts can be left to run their course, and the relations between the Local and Imperial Governments can be settled in 1892 and included in the contracts that will then be made.

Section V.—Financial Prospects in the Future.

23. In the Statement of last year I made the following remarks on the financial position of the Government of India: "My deliberate conclusion is, that while there is every need for economy and for husbanding our revenue, there is no ground for despondent or pessimist views. Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India. It is true that the surplus which we have been able to show in the Estimates is only Rx. 106 300, but the Estimates have been framed with great moderation, and if the Indian revenues continue to exhibit their usual elasticity and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890-91 will show decided improvement." These remarks were not universally accepted: those who had previously taken a pessimist view of Indian finance were not prepared to admit that there were signs of improvement. The progress made in the current year, however, confirms the soundness of the opinion I expressed in March last. Only twelve months have elapsed since I ventured to make that prophecy, and the signs of improvement are unmistakable.

In 1889-90 and 1890-91 we have partially restored the grant for Famine Relief and Insurance; we have a large surplus in 1889-90, and a moderate surplus in 1890-91 after making provision for altogether special demands for the equipment of the Army. Although the coming year is unlikely to prove so prosperous from a financial point of view as 1889-90, I look forward, in the absence of unforeseen disaster, to still further improvement in 1891-92.

24. But my remarks regarding the signs of improvement in the finances had another effect which I did not anticipate at the time. It was assumed in some quarters that I was of opinion that the financial position was in all respects thoroughly satisfactory, and that the Government of India might at once with safety enter upon schemes which their promoters held would have the best effects on the country, but which certainly involved very heavy expenditure at the outset. Nothing was further from my intention than to convey any such impression, or to give the slightest encouragement to those who wish to mortgage the future of our finances for the sake of entering upon hazardous speculations.

I said last year that there were signs of improvement. I say now that my forecast has been borne out by the facts of the year about to close, and that there are good grounds for expecting further improvement in the coming year, but I fully recognise that we have difficulties of no slight magnitude still to meet, thatt he finances are exposed to many dangers, and that unforeseen disaster might for a time upset our calculations. There is every need for caution and for economy, and I should greatly regret if anything I now say, or have said in the past, conveyed the impression that the Government of India is in a position to embark on a policy of adventure of any description.

PART II.

IMPERIAL, PROVINCIAL, AND LOCAL FINANCE.

Section I.—Accounts of 1888-89.

In the Revised Estimates of 1888 89 prepared in March last the Revenue of that year was taken at Rx 81,585,500 and the Expenditure, including outlay on Special Defence Works, at Rx. 81,787,200, the net result being an anticipated deficit of Rx. 201,700.

As the accounts were compiled, it was seen that the year would close with a small surplus, and this fact was brought to notice in the Financial Statement presented to Parliament by the Under-Secretary of State for India.

2. The actual figures of the accounts for 1888-89 as now finally closed, are—Revenue Rx. 81,696,678 and Expenditure Rx. 81,659,660, showing a surplus of Rx. 37,018. The following statement compares the Actuals for 1888-89 with the Revised Estimate, and complete details will be found in the Appropriation Audit Report published in the *Gazette of India* of 8th March 1890.

		1888 89		Accounts, Better	Accounts, Worse.
		Revised Estimate	Accounts.		
REVENUE.					
India (Imperial, Provincial, and Local)	Rx	81,106,100	81,212,210	106,110	...
England	£	327,200	330,631	3,431	..
Exchange	Rx.	152,200	153,837	1,637	...
TOTAL	Rx.	81,585,500	81,696,678	111,178	
EXPENDITURE.					
India—					
Imperial	Rx	37,651,100	37,556,716	94,384	...
Provincial and Local	Rx	21,897,300	21,863,169	34,131	...
Adjustment of Provincial and Local Surplus	Rx	+203,100	+285,118	...	82,018
England	£	15,011,500	14,953,221	58,279	...
Exchange	Rx.	6,994,200	6,971,436	22,764	...
TOTAL	Rx	81,787,200	81,659,660	127,540	...
DEFICIT	Rx	201,700	..	238,718	...
SURPLUS	Rx	...	37,018		

It will be seen from the figures in this statement that, compared with the estimate framed in March 1889, there was an improvement in the Total Revenue in India (Imperial, Provincial, and Local) of Rx 106,110 and a saving in the Total Expenditure in India of Rx. 128,515. The sum of these two amounts, less the increase of Rx. 82,018 in the Provincial adjustment, or Rx. 152,607, represents the net Imperial improvement in the Indian portion of the accounts of 1888-89, excluding Exchange; adding to this figure the net improvement in England and also the improvement in Exchange, we get a total improvement of Rx. 238,718, which accounts for the difference between the deficit of Rx. 201,700 expected in the Revised Estimate and the surplus of Rx. 37,018 with which the accounts of the year have closed. It may be mentioned that the increase in the Provincial adjustment means that the surplus of Provincial and Local Revenue over Provincial and Local Expenditure was more by Rx 82,018 than was anticipated when the Revised Estimate was prepared.

3. The increases of Revenue result chiefly from improved receipts aggregating Rx. 234,700 under State Railways, Irrigation, and Army, counterbalanced by a falling off in Land Revenue of Rx. 185,896 due to scanty harvests in some provinces and to suspensions. Of the saving of Rx. 94,384 in Imperial Expenditure, Rx. 50,528 occurred under Opium and Rx. 27,409 under Army. There was an excess of Rx. 45,440 under Guaranteed Railways, chiefly due to a change in the date of payment of surplus profits, which brought into the accounts of the year expenditure which, under the previous practice, would have fallen into the following year. The reduction in Provincial and Local Expenditure occurred principally under Land Revenue, Police, and Education, and the gain in the English Account was chiefly due to reduced expenditure under Army and Special Defence Works.

4. The difficulties which stand in the way of preparing in March an accurate Estimate of the Revenue and Expenditure of they ear which is about to close have been explained more than once, but I do not think that attention has been specially called to the remarkable fact that the Actuals almost invariably show better results than the Revised Estimate.

In every year since, and including, 1882-83, the Accounts have shown an improvement over the Revised Estimates. For 1882-83 the improvement was Rx. 646,800; for 1883-84 it was Rx. 1,116,100; for 1884-85 it was Rx. 566,500; for 1885-86 it was Rx. 89,100; for 1886-87 it was Rx. 177,900; for 1887-88 it was Rx. 987,900; for 1888-89, as I have just explained, it was Rx. 238,700.

The explanation is simple. The latest figures of receipts and disbursements under the different heads can always be obtained from the Treasuries. Under certain heads the Treasury receipts and issues correspond closely with the Revenue and Expenditure, and if we know the Receipts and Issues to the end of February, or even of January, and the head be one under which transactions occur with regularity throughout the year, we have no difficulty in calculating with great precision the probable Revenue and Expenditure of the remaining portion of the year.

But in other cases transactions do not proceed with the same regularity throughout the year, and the receipts and issues of the Treasuries afford a very imperfect guide. Such heads are Land Revenue, Public Works of all kinds, and the expenditure under the head of Army. For Public Works and Army the receipts and issues at the Treasuries are only an imperfect guide to the Revenue and Expenditure.

In the case of the important heads I have just mentioned, as well as of others, we have to depend on the judgment of local officers, and, on the whole, the forecasts of these officers are marked by caution. No officer, apparently, will estimate for more revenue than he feels sure he will obtain, and every officer puts down the very maximum of expenditure which he may possibly incur. The inevitable result is that in nine cases out of ten the total Revenue of the year exceeds, and the total Expenditure of the year falls short of, the amounts that have been entered in the Revised Estimate.

5. There was also a saving in expenditure not charged against Revenue The Capital Expenditure on Railways was Rx. 1,178,111 and on Productive Irrigation Works Rx. 459,890 against Rx. 1,364,800 and Rx. 493,000 provided in the Revised Estimate, the saving being Rx. 186,689 and Rx. 33,110 respectively. The former was chiefly due to reduced expenditure in England on stores for Railways. These reductions do not, of course, affect the surplus of the year 1888-89, which, as stated before, was Rx. 37,018, after including in the expenditure the sum of Rx. 789,595, spent on Special Defence Works.

Section II.—Revised Estimates of 1889-90 and Budget Estimates of 1890-91.

6. The Budget Estimate of Revenue for the current year was Rx. 82,935,300, and of Expenditure Rx. 83,469,800. Of the latter, Rx. 640,800 was chargeable to accumulated Provincial and Local balances, and not against the revenue of the year. The expenditure chargeable against revenue was therefore Rx. 82,829,000, and the resulting surplus was estimated at Rx. 106,300.

The surplus is now expected to be Rx. 1,809,700, and the following table shows how much of it is due to increase of Revenue and how much to decrease of Expenditure :—

	Budget Estimate.	Revised Estimate	Revised Estimate + Better —Worse than Budget.
	Rx.	Rx.	Rx.
Revenue	82,935,300	84,636,300	+ 1,701,000
Expenditure	83,469,800	82,474,100	+ 995,700
Provincial deficits	—640,800	+ 352,500	—993,300

7. The improvement of Rx. 1,701,000 in Revenue occurs mainly under *Land Revenue*, *Opium*, *Salt*, *Stamps*, *Excise*, *Provincial Rates*, *Customs*, *Assessed Taxes*, *Forest*, *Interest*, *Miscellaneous*, *State Railways*, and *Irrigation*, while there is a considerable falling off in receipts from *Exchange*, and a heavy one under *Guaranteed Railways*, owing to the great and sudden diminution of traffic on the Great Indian Peninsula Line. The contribution of Rx. 490,000 from Provincial to Imperial revenues, for which credit was taken in the Budget Estimate of 1889-90, has also been transferred, for reasons explained in Part I, to the Estimates of 1890-91. It will be understood that this transaction has no effect on the total revenue of the year; what is lost by the Imperial Government being gained by the Local Governments. The main increases and decreases in Revenue are as follows :—

Better than Estimate.	Rx.	Worse than Estimate	Rx.
Land Revenue . .	425,600	Exchange . . .	73,900
Opium	286,400	Guaranteed Railways .	460,000
Salt	162,600		
Stamps	101,000		
Excise	110,100		
Provincial Rates . .	87,800		
Customs	68,900		
Assessed Taxes . .	51,800		
Forests	176,800		
Interest . . .	133,500		
Miscellaneous . .	98,400		
State Railways . .	256,800		
Irrigation . . .	96,000		

8. The decrease in expenditure is mainly due to the rise in the rate of *Exchange*, and to less expenditure under *Opium production and manufacture*, *Interest*, *Police*, *Education*, *Working Expenses of State Railways*, *Surplus profits of Guaranteed Railways*, and *Defence works*. The chief increases of expenditure occur under *Marine*, *Famine Relief and Insurance*, *Miscellaneous*, *Railway Expenditure*, and *Irrigation*. The meaning of the large excess under

Famine Relief and Insurance is that the improvement in the financial position has enabled the Government to take measures for gradually restoring the *Famine Insurance* Grant, which has been in abeyance since 1885-86.

The Budget Estimate of net expenditure in England was £14,956,100, and the Exchange on it, Rx. 6,954,500; the Revised Estimate of that expenditure is £14,751,200, and the Exchange on it, Rx. 6,638,000. In the Budget the rate of Exchange was taken at 1*s.* 4·38*d.* = R1; in the Revised it is taken at 1*s* 4·552*d.* = R1 (R145 = £10).

The following table shows the principal variations from the Estimate of Expenditure:—

Better than Estimate.	Rx.	Worse than Estimate	Rx.
Opium	708,800	Marine	92,600
Interest	96,300	Famine Relief and Insurance	507,000
Police	58,800	Miscellaneous Railway Expenditure	72,700
Education	51,000	Irrigation	94,600
State Railways—Working Expenses	78,400		
Surplus profits of Guaranteed Companies	182 100		
Defence works	344,500		

	Rx
Provincial deficit less (owing partly to postponement to 1890-91 of special contribution of Rx. 490,000 made by Local Governments)	993,300

9. The Budget Estimate of 1890-91 is framed for, Revenue Rx. 84,932,100 and Expenditure 85,419,400, of which Rx. 757,700 is chargeable against Provincial and Local balances. The expenditure chargeable to Revenue is therefore Rx. 84,661,700 and the estimated surplus is Rx. 270,400.

The following table compares the Revenue and Expenditure as estimated at an interval of a year:—

	Budget Estimate, 1889-90	Budget Estimate, 1890-91.	Budget, 1890-91 + better —worse than Budget, 1889-90.
	Rx.	Rx.	Rx.
Revenue	82,935,300	84 932,100	+ 1,996,800
Expenditure	83,469,800	85,419,400	—1,949,600
Provincial deficit	—640,800	—757,700	+ 116,900
Surplus	+ 106,300	+ 270 400	+ 164,100

10. As explained last year, the extension of railways and the changes in their status involve considerable additions annually to both Revenue and Expenditure. In 1889-90 the gross transactions of the Oudh and Rohilkhand Railway came on both sides of the Estimates, whereas, while it was a Guaranteed line, only the net earnings were shown as Revenue and the interest charged as Expenditure. In 1890-91 a re-arrangement of the same nature is necessary, as from the 31st December 1890 it is expected that the South Indian Railway will become a State line. In 1890-91 Railway Revenue is estimated higher by Rx. 464,900 than it was a year ago and Railway Expenditure Rx. 304,800 higher. The transfer of the Provincial contribution mentioned above adds Rx. 490,000 to the Imperial Revenue of the year, though, as explained above, it does not mean that the total revenues are increased by that amount. The further improve-

ment in Revenue occurs mainly under *Land Revenue, Salt, Stamps, Excise, Provincial Rates, Customs, Forests, Interest,* and *Irrigation,* while lower receipts than those estimated a year ago are expected under *Opium, Exchange,* and *Guaranteed Railways.* The following statement indicates generally in what respect the position has changed in the course of twelve months:—

Better than Budget Estimate of 1889-90	Rx	Worse than Budget Estimate of 1889-90.	Rx.
Land Revenue	482,700	Opium	56 700
Salt	203,600	Exchange	83,800
Stamps	75,400	Guaranteed Railways	218,000
Excise	117,200		
Provincial Rates	91,400		
Customs	142,700		
Forest	144,800		
Interest	55,700		
State Railways	673,800		
Irrigation	145,700		

11. The very large increase in the Estimates of Expenditure is mainly the result of the following variations:—

Less than Budget Estimate of 1889-90.	Rx.	More than Budget Estimate of 1889-90.	Rx
Opium	59,500	Land Revenue collection	84,300
Interest	62 300	Minor Departments (chiefly Census)	79,400
Guaranteed Railways, surplus profits	81,000	Salaries and Expenses of Civil Departments other than Minor Departments	226,200
Defence works	210,600	Stationery and Printing	82,100
		Famine Relief and Insurance	499 500
		Railways (excluding surplus profits)	385,800
		Irrigation	124,700
		Civil Works	234,900
		Army	530,400

The rate of Exchange has been taken at 1*s.* 4·552*d.*, as in the Revised Estimate.

The Estimates of both years are examined in detail in the remaining paragraphs of this section.

LAND REVENUE.

12 The Estimates are—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	Increase of Revised Estimate over Budget Estimate of 1889-90.	Increase of Budget Estimate, 1890-91, over Revised Estimate, 1889-90.
	Rx.	Rx	Rx.	Rx.	Rx.
Revenue (including Land Revenue due to Irrigation)	24,021,100	24,486,700	24,562,500	465,600	75,800
Expenditure	3,629,100	3,632,900	3,713,400	3,800	80,500
NET	20,392,000	20,853,800	20,849,100	461,800	—4,700

With the exception of the districts directly administered by the Government of India, in which a small decrease is anticipated, and Assam, where the original Estimate has undergone no alteration, all Provinces participate in the

improvement of Rx. 465,600 in Revenue expected in the Revised Estimate of 1889-90. Of this improvement, Rx. 142,600, or nearly 31 per cent., has been contributed by Burma, in the proportion of Rx. 70,900 by Lower and Rx. 71,700 by Upper Burma. With the restoration of order, cultivation has greatly extended, and assessments and collections are being made with more regularity. It may also be mentioned that Rx. 20,000 of the increase in Upper Burma represents the first instalment of rent paid by the Ruby Mines Company for its lease. After Burma, the greatest increase is expected from the temporarily-settled zemindari provinces, namely, the Central Provinces, the North-Western Provinces and Oudh, and the Punjab, which, between them, account for an improvement of Rx. 125,900, or 27 per cent. of the whole. In these Provinces the settlements are falling in, and fresh settlement operations, the effect of which is reflected in the gradual increase in the revenue demand, are in active progress. Of the remaining increases, Bombay furnishes Rx. 76,100, due to large sales of waste lands, the introduction of revised settlements, and a favourable season; Madras finds Rx. 69,500, and Bengal Rx. 55,000, most of which represents the recovery of arrears.

13. The Estimate of Revenue for next year provides for a further increase of Rx. 75,800, towards which Upper Burma contributes Rx. 54,000 and Lower Burma Rx. 50,000. In Bengal there is a decrease of Rx. 37,100, and in Bombay of Rx. 37,200, the explanation of which is that there have been special and non-recurring receipts in the current year, as explained above.

It should be mentioned that it is possible that the failure of the winter rains in Upper India and the scanty north-east monsoon in Madras may to some extent interfere with the realisation of these estimates.

14. The increase of the Revenue demand in one year from Rx. 24,021,100 to Rx. 24,562,500 or by Rx. 541,400 is remarkable, as hitherto the growth of this branch of revenue has been slow and has scarcely responded to the large outlay incurred by Government on canals and railways. The relation of the settlements now in progress in the three temporarily-settled Provinces of Northern India to the improvement in the revenue will be seen from the following statement, which contrasts the revenue demand of 1890-91 as measured by the Budget Estimate of that year, with the revenue demand of four years ago ascertained from the average receipts of the three years 1884-85 to 1886-87:—

	Demand of 1886.	Demand of 1890-91.	Increase in 1890-91.
	Rx.	Rx.	Rx.
Central Provinces	612,700	665,300	+ 52,600
Punjab	2,148,500	2,286,900	+ 138,100
North-Western Provinces and Oudh . .	5,812,200	5,935,000	+ 122,800

The figure Rx. 122,800 does not represent the full measure of increase in the North-Western Provinces and Oudh, for in two of the years (1884-85 and 1886-87) from which the demand of 1886 is calculated, the receipts were unusually high. The figures, however, sufficiently illustrate the effect, now beginning to be felt, of the revision of the settlements.

15. The total of the Revised Estimate of Expenditure agrees very closely with that of the original Estimate, the difference between them being only Rx. 3,800; but the following important variations are noticeable in the details. An increase of Rx. 12,900 is provided for in Upper Burma to meet additional expenditure on surveys of (what used to be) Royal lands, and of Rx. 36,300 in Madras owing to the introduction of a revised scale of allowances to

Subordinate Revenue Officers; while a decrease of Rx. 17,800 is expected in Bombay. For 1890-91 the estimate is framed for an increase of Rx. 80,500, which is distributed among all Provinces except the North-Western Provinces and Oudh, where the expenditure is expected to be less by Rx. 6,300. The principal increases occur in the Central Provinces, Upper and Lower Burma, Bengal, and Punjab, and, except in Bengal where the excess arises from revision of establishments, are due generally to the extension of survey and settlement operations.

OPIUM.

16. The following are the figures :—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	Rx.	Rx.	Rx.
Revenue	8,260,000	8,546,400	8,203 300
Expenditure	2,364,300	1,655 500	2,304,800
" Net .	5,895,700	6,890 900	5,898,500

The net receipt in the current year is expected to exceed the Estimate made a year ago by no less than Rx. 995,200. Of this sum, Rx. 286,400 represents improvement in Revenue, and Rx. 708,800 saving in Expenditure. The increase in Revenue is entirely due to the high average price obtained at the Calcutta sales. The estimated average was R1,070 a chest, whereas, till the sale held in February, the price was always much higher. The highest figure was reached in September when the price realised was R1,215 a chest and the lowest in the present month when it was R1,040. The average price of the year was R1,136.

These violent fluctuations indicate how difficult it is to make any satisfactory estimate, and it may be noted that, so long as the number of chests sold is maintained at the present figure, a difference of R100 a chest in the price of Bengal opium represents a difference of Rx. 570,000 in revenue.

The revenue from the pass duty on Malwa opium was estimated at Rx. 1,953,000 on 30,000 chests. The general course of the weighments has coincided with our expectations, but owing to a slackness recently observed the estimate of revenue has been reduced to Rx. 1,850,000.

The expenditure charged under *Opium* is—except to a very inconsiderable extent—incurred in Bengal. The estimate is based on the forecasts of produce of the standing crop rendered by the Opium Agents in January and February, and it amounted to Rx. 2,358,800 for an expected production of 58,800 chests. Almost immediately after the publication of the Financial Statement, it was reported that, in consequence of unfavourable weather, the produce would be far short of the Estimate. The actual production has been 38,305 chests, and the saving in expenditure will be Rx. 708,800.

In view of the low prices that prevail at present and the prospect of better crops in Malwa and China, it has been decided to adopt the R1,060 as the estimate of the average price for Bengal opium next year.

Owing to the favourable crop expected in the current season in Central India, the estimate for receipts from pass duty on Malwa Opium has been placed higher than the sum taken for the Revised Estimate, namely, at Rx. 1,950,000 as against Rx. 1,850,000.

Turning to the Expenditure, the Opium Agents give, as their latest estimate of production, opium sufficient to make about 55,000 chests. The estimated expenditure has been taken at Rx. 2,300,000.

Before last year's manufacture the reserve on 31st December 1890 was estimated at the inconveniently large figure of 51,505 chests. The short crop of last year has largely reduced the reserve. Assuming the forecast of the current year's crop to be fulfilled, the reserve will stand as follows :—

	Chests.
On 31st December 1890	31,010
,, ,, 1891	29,010

SALT.

17. The Estimates are—

	Budget, 1889-90.	Revised.	Budget, 1890-91.
	Rx.	Rx.	Rx
Revenue	8,029,900	8,192,500	8,233,500
Expenditure	462,000	420,900	453,000

The consumption of salt up to the latest date (28th February), for which returns have been received, is compared below (in thousands of maunds) with the consumption in the same period of the previous three years :—

	1886-87.	1887-88.	888-89.	1889-90
Bengal and Orissa . . .	8,963	8,824	8,596	8,241
Madras	6,073	6,051	6,074	6,217
Bombay	6,635	6,789	6,124	6,800
Sind	205	211	211	221
Northern India . . .	6,227	6,204	6,117	6,631
Total .	28,103	28,079	27,122	28,110
Burma . . .	1,249	1,841	253	1,060

18. The figures in the following statement give the consumption (in thousands of maunds) (excluding Burma), for the four years previous to the present one, for the periods 1st April to 28th February, and 1st to 31st March, and also for the whole year, of salt on which duty at the full rate, R2-8 a maund, was paid.

	India (Burma excluded).		
	From 1st April to 28th February.	From 1st to 31st March	Whole year.
1885-86	27,100	2,689	29,789
1886-87	28,103	2,973	31,076
1887-88	28,079	2,360	30,439
1888-89	27,122	2,703	29,825
1889 90	28,110	2,900 Estimate	31,010

The yearly totals differ materially from those shown in paragraph 78 of the Financial Statement of 1889-90, which dealt with consumption only and did not therefore distinguish between salt paying varying rates of duty. The salt produced at the Kohat mines across the Indus is taxed at 8 annas only on each 102 lbs., which is equal to 6·4 annas a maund of 82$\frac{2}{7}$ lbs.; and the incidence of the British share of the duty on the salt produced in the Mandi State and imported

under treaty into British Territory, is 5 annas a maund. The aggregate consumption of both these descriptions was about 775,000 maunds in 1888-89. Clearly, for the purpose of testing the estimate of revenue by the progress of consumption, this lightly-taxed salt must be separated from the salt which bears the full duty. The estimate for 1889-90 as shown above should be increased by 800,000 maunds, as representing the consumption of the Kohat and Mandi salt, for the purpose of ascertaining the consumption of the whole of India.

In Burma an import of about 1,150,000 maunds is indicated by the latest figures. The estimate of consumption in Burma of locally produced salt is placed, by the most competent authorities, at about 560,000 maunds.

19. It was explained in the Financial Statements for 1888-89 and 1889-90 that the increase in the duty in January 1888 was followed by a general falling off in the revenue. But it is not clear that there was a decrease in salt actually consumed proportional to the reduction in the quantity of salt cleared for consumption. It is certain that to some extent the dealers in salt deferred making new purchases, on which the higher rate of duty had to be paid, until they had exhausted the stocks on which the lower duty had been paid, and had secured the profit to be obtained by selling them at a price which was increased in full proportion to the increase in the duty.

20. The following figures for Burma, where the duty was raised from 3 annas to R1 a maund from the 19th January 1888, are, for imported salt only :—

	To 28th February.	From 1st to 31st March.	Total.
1884-85	1,594	93	1,687
1885-86	954	169	1,123
1886-87	1,249	325	1,574
1887-88	1,841	90	1,931
1888-89	253	61	314
1889 90	1,060	90	Estimate 1,150

The decline following on the rise in the duty is remarkable, but the explanation is simple.

Very large importations had been made towards the end of the previous year, some knowledge or suspicion of the intention of Government to raise the duty having probably been circulated, and the stocks were therefore abnormally large. Local manufacture also received a stimulus from the increase of the import duty; for the duty on locally manufactured salt is light and is levied by means of a half yearly fee, and until July last year, when this fee was doubled, the local manufacturer had a substantial advantage over the importer of salt. These two circumstances combined to reduce the apparent consumption of imported salt in Burma to a very low level. A revival in the demand for imported salt, which was doubtless due to the approaching exhaustion of the imported stocks, set in about the commencement of the current financial year. The competition of locally-produced salt was also regulated by the doubling of the fee. The question of the measures to be taken for equalising the incidence of the duty on locally-made and imported salt is one of importance. The question is surrounded by difficulties, as the manufacture of salt in Burma is carried on at places and under conditions which practically render any effective check on production impossible. A specially qualified officer of the Northern India Salt Department was deputed last year to investigate the matter on the spot, and his report is now under consideration.

21. In Northern India also there was a pause in consumption in the year following the increase of duty, but the reduction was so slight that it was pro-

bably caused by the action of holders of stocks. In the present year there has been a substantial increase, the consumption of both Sambhar salt and the rock salt of the Punjab Mines having been large.

In Madras in 1888-89 prices rose to a high level, the rise being ascribed, at least in part, to a combination of manufacturers. Partial resumption of manufacture by the State was begun and prices have since fallen, while consumption shows a satisfactory increase.

22. The only province in which consumption has not fully recovered is Bengal, and there the imposition of the increased duty has not been the only cause of the falling off, which is largely attributable to the increase in price resulting from the action of the English Salt Syndicate and the higher level of freights. The average maximum prices in Calcutta of Liverpool salt (exclusive of duty) have been as follows per 100 maunds since January 1888 :—

	1888.	1889.	1890.
January	88·2	97·8	102
February	149·	96·25	97
March	154 25	94 25	
April	138·75	94·	
May	137·4	90·	
June	133·5	92·2	
July	94 63	94·25	
August	94·	94·4	
September	74·25	99·75	
October	83·	111·83	
November	91·25	105·75	
December	96·75	105·6	

Before January 1888 the average highest price varied between 61 and 72 rupees; prices rose after the increase of the duty to a high point, falling again to almost their normal level, but the formation of the Salt Syndicate raised them towards the end of the year, and they have remained high ever since. The increase in price (exclusive of duty) may be taken to be from four to five annas a maund.

The falling off in the imports into Bengal does not, however, imply an equivalent falling off in consumption. Both Sambhar salt and rock salt from the Punjab Mines have found a market in a wider zone in Bengal, since the increased price of Liverpool salt has enabled them to compete with it lower down the railway line. The competition would have been more active and effective but for the action of the East Indian and Oudh and Rohilkhand Railway lines in raising the rate of freight. The question of these higher rates of freight is under consideration.

23. The Revised Estimate provides for a consumption in India (excluding Burma) of—

	Maunds.
Fully taxed salt	31,010,000
Lightly taxed salt (about)	800,000
TOTAL	31,810,000

This is the figure with which those of paragraph 78 of last year's Financial Statement are comparable. The figures are continued up to 1890-91 below—

	Consumption of Salt in Maunds.
1882-83	28,720,000
1883-84	29,338,000
1884-85	31,348 000
1885-86	30,606,000
1886-87	32,200,000
1887-88	31,186,000
1888-89	30,600,000
1889-90 Estimate	31,810,000
1890-91 „	31,930,000

The Revised Estimate also takes into account a consumption in Burma of—

	Maunds.
Imported Salt	1,150,000
Locally-made Salt	560,000
TOTAL	1,710,000

The Budget Estimate of Revenue is Rx. 8,233,500 or Rx. 41,000 in excess of the Revised, and provides for an increased consumption of about 200,000 maunds in India and Burma.

The estimates of expenditure for both years are on a higher scale than previously, principally in Burma, Bengal, and Madras. In Burma, the imposition of fees at higher rates on locally-made salt involves a proportionate increase in the commission payable on collections. In Bengal, provision has been made for payments on account of new scales of an improved type. In Madras, the opening of new salt works on account of Government will involve increased expenditure.

STAMPS.

24. The Estimates are—

	Budget Estimate, 1889 90	Revised Estimate 1889 90	Budget Estimate, 1890-91
	Rx	Rx.	Rx.
Revenue	3,959,500	4 060,500	4,034,900
Expenditure	134,300	134,700	143,100
Net	3,825,200	3,925 800	3,891,800

The Revenue promises to be better than the Estimate by Rx. 101,000, the improvement being contributed by Burma (Upper and Lower), Assam, the North-Western Provinces and Oudh, Madras, and Bombay. The increases in the North-Western Provinces and Oudh and Madras are considerable, namely, Rx. 25,000 and Rx 35,000, and the slight falling away in the estimated revenue of 1890-91 is due to the fact that it is not thought desirable to reckon on these increases being maintained.

The variations in the Expenditure are unimportant and are mainly due to the charges in England. A larger quantity of Stamps is to be supplied in 1890-91, and this accounts for the increased charge.

The question has been a good deal discussed in recent years whether the revenue derived from the sale of Court-fee Stamps did or did not greatly exceed the cost of the Administration of Civil Justice. An enquiry was undertaken in 1886 with the view of ascertaining and putting beyond question what the true facts are. The result of this enquiry was published in a Resolution in the *Gazette of India* of the 11th January last, in which it was shown that including all India there was a yearly loss of Rx. 125,100, and that instead of surpluses there were deficits in every Province except (1) Bengal, and (2) Madras, where the receipts and charges were practically equal.

EXCISE.

25. The Estimates are—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	Rx.	Rx.	Rx.
Revenue	4,727,300	4,837,400	4,844,500
Expenditure	154,200	154,200	172,600
NET .	4,573,100	4,683,200	4,671,900

In the current year the improvement in Revenue is Rx. 110,100, and the Revenue is better than the Estimate in all Provinces except Bengal, where the decrease is Rx. 30,000 and in Upper Burma where it is Rx. 13,400. The large increases occur in Madras, Rx. 60,000, and Lower Burma, Rx. 31,400.

The Excise question has been discussed at great length in the collection of papers published in the *Gazette of India* of 1st March, and nothing more need be said on the subject in this place. It was to be expected that the changes in system which are being made in Bengal would be attended at first with some loss of revenue, though the falling off is also largely due to bad seasons. The falling off in Upper Burma is due to the fact that the estimate first made was a mere conjecture. The Revenue Officers had no facts to guide them and they framed their estimates too high.

The rapid advance in the Madras Revenue is worthy of notice. It is due to better management, to an efficient preventive service, to the gradual and systematic enhancement of the rate of taxation which has now in some districts reached the tariff rate, and to the extension of the Bombay system of taxing the trees from which toddy for consumption or manufacture into spirit is drawn. In Lower Burma the increase is due to raising the duty on spirits locally manufactured.

The estimate of Revenue for 1890-91 varies only slightly from the Revised Estimate. A decrease is expected in Bombay owing to a partial modification of the method hitherto followed in fixing the "minimum guarantee," and a further increase is expected in Madras and Lower Burma.

The Expenditure is increasing mainly in Bengal and Madras. In Bengal the re-establishment of Central Distilleries under proper supervision, with a considerable strengthening of the Excise establishments, accounts for the growth of expenditure. In Madras, as the tree-tax system extends, the preventive establishment necessarily expands also.

PROVINCIAL RATES.

26. The Estimates are—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91	Revised Estimate, Better + than Budget Estimate of 1889-90.	Budget Estimate, 1890 91, Better + than Revised Estimate of 1889-90.
	Rx	Rx.	Rx.	Rx	Rx.
Revenue	3,258,000	3,345,800	3,349,400	+87,800	+3,600
Expenditure . . .	60,500	54,900	43,500	+5,600	+11,400
NET .	3,197,500	3,290,900	3,305,900	+93,400	+15,000

The rates and cesses credited under this head are assessed at varying percentages on Land Revenue; and as a large increase in Land Revenue is estimated for in both years, the Estimates of the rates necessarily respond. This is the general explanation of the increase, but the following special items deserve notice. In Madras an increase of Rx. 52,400 is expected, the bulk of which is due to the fact that the original Estimate, which was prepared on a consideration of the actual receipts of past years, was too low. In the North-Western Provinces and Oudh, the Patwari cess promises to produce Rx. 6,300 more than the Estimate.

The variations in the Estimates of Expenditure are comparatively trifling, and the only point which requires notice is that in the Punjab the discontinuance, with effect from 1st October 1889, of the payment of fees to Patwaris for the collection of the rates and cesses causes a reduction of Rx. 7,500 in the Revised Estimate, and of a further sum of Rx. 9,300 in the Budget Estimate for 1890-91. It must also be borne in mind that the Expenditure recorded under this head represents only the cost of collection of the cesses.

CUSTOMS.

27. The Estimates are—

	Budget, 1889-90	Revised.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Revenue	1,418,400	1,487,300	1,561,100
Expenditure	138,300	134 500	138,600
Refunds	49,400	48,700	44 000

The Revised Estimate provides for an improvement of Rx. 68,900 over the Budget, most of which is contributed by Burma. In Bengal the estimate will not be realised.

28. For the ten months ending 31st January the receipts from import duty and their distribution among the dutiable articles have been :—

	1886-87.	1887-88.	1888-89.	1889-90
	Rx.	Rx	Rx.	Rx.
Arms, &c. .	18,500	18,200	20,200	19,500
Malt Liquor .	8,600	10,400	12,700	13,900
Spirit . .	350,900	375,800	405,500	403,100
Wines, &c. .	38,500	42,500	41,100	40,200
Petroleum .	...	.	97,100	131,200
	416,500	446,900	576 600	607,900

In the export revenue there has been a considerable increase in the ten months of the present year. The figures are :—

	Rx.
1886 87	411,000
1887-88	453,000
1888-89	363,000
1889-90	458,000

This increase is due to the unusually large export of rice from Burma, the export of rice from Bengal having declined materially in consequence of high prices following on unsatisfactory crops.

29. In the estimate for 1890-91 the continuance of the favourable conditions of the current year is not fully reckoned on, though a recovery is looked for in Bengal. The increase estimated for is wholly due to the additional revenue which will be yielded by the enhanced tax on imported spirits. At R5 agallon the average net receipts from the duty on spirits are about Rx. 480,000. We therefore estimate the additional revenue, due to the increase of the duty by R1, at about Rx. 92,500. The reasons which have influenced the Government in deciding to raise the duty have been explained in introducing the Bill to amend the Tariff Act, and in this place it will suffice to give a very brief recapitulation of them.

The reasons are :—

(1) On general grounds, it is desirable to increase, within reasonable limits, the cost to the consumer of intoxicating liquors, by increasing the duty on them.

(2) It is an accepted principle of Excise administration in India to endeavour to gradually raise the duty on spirits made in India to the tariff rate, which practically sets a limit to the increase. It has been found possible in some places to increase the duty to the tariff rate, so that the occasion for a further increase of that rate has arrived.

(3) It is hoped that the increase may check the increasing import of cheap deleterious foreign spirit.

(4) The increased duty will make a substantial addition to the public revenue.

The estimates of expenditure and refunds are fairly constant and call for no remarks.

ASSESSED TAXES.

30. The Estimates are—

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Revenue	1,515,300	1,567,100	1,558,700
Expenditure	28,800	28,000	31,200

The Revised Estimate provides for an increase in Revenue of Rx. 51,800, to which all Provincesc ontribute except the districts directly administered by the Government of India. The chief increases are, Rx. 11,300 in the Punjab, due to revision of assessments, and Rx. 10,000 in Madras, to realisation of arrears.

The variations of the receipts from year to year are necessarily small, and the Budget for 1890-91 virtually repeats the Revised Estimate for 1889-90.

The variations in the estimate of expenditure are trifling, the increase occurring in Bengal and representing provision for a separate assessing establishment.

The net collections amounted to Rx. 1,477,514 in 1888-89, or more by Rx. 94,706 than the collections of the previous year The following table shows how this increase is distributed :—

	Income-tax collections, 1886-87.	Income-tax collections, 1887-88.	Income-tax collections, 1888-89.	Percentage of total collections, 1888-89.	Increase (+) or Decrease (—) in 1888-89, compared with 1887-88
	Rx.	Rx	Rx.	.	Rx.
India	122 406	133,874	139,787	9·4	+5,913
Central Provinces . . .	39,836	40,348	42,464	2 9	+2,116
Burma	16	29	50,036	3 4	+50,007
Assam	19,905	22,661	22,232	1·5	—429
Bengal	333,626	364,122	381,648	25 8	+17,526
North-Western Provinces and Oudh	213 639	213,963	218,150	14·8	+4,187
Punjab	105 652	106,639	113 271	7·7	+6,632
Madras	138,674	162,658	164,877	11·1	+2,219
Bombay	303,756	338,514	345,049	23·4	+6,535
TOTAL .	1,277,510	1,382,808	1,477,514	100	+94,706

More than half of the total increase occurred in Burma, to portions of which the tax was extended from 1st April 1888. Leaving that Province out of account, the collections in India shew an increase of Rx. 44,699, or 3·23 per cent., of which rather more than a third occurred in Calcutta.

FORESTS.

31. The following statement shows the present state of the Forest Revenue —

	Budget, 1889-90	Revised, 1889 90.	Budget, 1890 91
	Rx	Rx.	Rx.
Revenue	1,269,600	1,446,400	1,414,400
Expenditure	801,300	815,700	847,900
Surplus .	+468,300	+630,700	+566,500

The increase of gross revenue indicated in the Revised Estimate is Rx. 176,800, of which the greater part is due to an exceptionally favourable season for floating down timber and to rising prices in Upper and Lower Burma, the improvement having produced Rx. 45,100 in Upper and Rx. 91,500 in Lower Burma. Bombay shows an advance of Rx. 17,100, due to increased operations, and the North-Western Provinces, the Punjab, and Bengal between them contribute an additional revenue of about Rx. 19,300, due to sale of railway sleepers in the first Province, supply of fuel for railways in the second, and improved sales of timber in the third.

The increased expenditure involved by these more active operations is expected to be only Rx. 14,400. The surplus for the current year is expected

to be Rx. 73,700 better than that of 1888-89, which was about Rx. 157,000 higher than that of any previous year.

The Budget Estimate of Revenue is Rx. 32,000 less than the sum expected in the current year. There is a general increase in all Provinces except Burma, where the falling off means that the continuance of the exceptionally favourable conditions of the current year cannot be reckoned on. The proportion of expenditure to income has fallen from 59 per cent. in 1888-89 to 56 per cent. in the current year.

INTEREST ON DEBT.

32. The Estimates are—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	Rx.	Rx.	Rx.
Receipts	734,200	867,700	789,900
Expenditure	4,358,600	4,262,300	4,296,300
Net .	3,624,400	3,394,600	3,506,400

The explanation of the expected increase in the receipts in the current year is that the Secretary of State has had control of a high cash balance and has been able to invest a large portion of it temporarily at a high rate of interest. The explanation of the reduction in the expenditure is (1) that the Budget provided for a loan in India of 2½ crores at a discount, whereas a loan of only 2 crores was raised at about par; (2) that no temporary loans were required in England; (3) that a loan of only £3,500,000 was raised in sterling in place of one of £3,750,000 anticipated at the time the Budget was framed; (4) because the charges transferred from this head to the Railway Revenue Account for interest on advances to Companies were larger than anticipated, on account of advances being made at earlier dates, and (5) because the rate of Exchange on the sterling payments is better than the Estimate.

33. The following figures show in thousands of £ the amount of the sterling debt of the Government of India at the end of each year from 1881-82, the amount of interest paid during the year, and the distribution of the total amounts between ordinary debt and that held on account of Railways:—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90, Revised.	1890-91, Budget
Sterling Debt—										
Ordinary Account . .	58,620	59,094	56,910	56,758	60,207	65,714	65,626	66,184	65,881	65,881
Railway Account . .	9,522	9,492	11,199	12,513	13,600	18,514	18,514	28,850	32,350	38,745
TOTAL .	68,142	68,586	68,109	69,271	73,807	84,228	84,140	95,034	98,231	104,626
Interest—										
Ordinary Account . .	2,512	2,481	2,442	2,610	2,429	2,597	3,365	2,662	2,402	2,482
Railway Account . .	353	348	312	353	366	566	552	632	914	988
TOTAL .	2,865	2,829	2,754	2,963	2,795	3,163	3,917	3,294	3,316	3,470
Interest Receipts—										
Ordinary Account . .	56	24	30	35	9	41	66	135	134	62

It will be seen from these figures that in nine years the debt on ordinary account has increased by £7,261,000, while the Railway debt has increased by £29,223,000. The addition to the ordinary debt really represents the cost of Railway Construction, the Public Works loans in 1885-86 and 1886-87 having been raised in England, but as the transfer from ordinary to Railway account is always

made in the Indian portion (that is, the rupee portion) of the Accounts whether the debt is created in England or India, the amounts raised in England have been added to the ordinary sterling debt, while a corresponding reduction has been made in the ordinary rupee debt. The conversion of £53,261,820 four per cent. into three and a half per cent. stock resulted in a net saving of £266,310 a year.

Of the total increase in the Railway portion of the sterling debt a sum of £3,500,000 has been raised in the current year under the Oudh and Rohilkhand Railway Purchase Act for making advances to Railway Companies, and it is proposed to raise a similar loan of £1,700,000 next year. The practice is obviously economical, as the Secretary of State can borrow at less than 3 per cent. while the Companies have to pay higher rates for their debentures. The rest of the increase in the nine years represents the purchase money paid for the Oudh and Rohilkhand and South Indian Railways and the redemption of liabilities incurred by the acquisition of the Sind, Punjab and Delhi, the Eastern Bengal, and the East Indian Railways. It will thus be seen that the greater portion of the increase to the debt is only nominal, having been incurred to extinguish existing liabilities which were shown in the Railway Revenue Account under other heads than Interest on Debt. The charges on account of interest have correspondingly increased, but there has been a much larger reduction under other heads, notably under Interest payable to Guaranteed Companies.

34. The following are the details of the debt in India :—

Thousands of Rx.

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90, Revised.	1890-91, Budget.
Permanent Debt—									
Ordinary Account .	35,770	35,993	21,633	14,459	8,234	10,693	11,457	9,869	6,083
Railway Account .	54,919	57,198	71,551	78,245	84,420	87,397	89,422	92,890	96,640
Special Loans .	1,953	1,809	1,799	1,782	1,782	1,781	1,781	1,780	1,780
Service Funds, &c.	951	1,000	1,056	1,082	1,137	1,179	1,227	1,275	1,326
Savings Banks .	3,744	4,017	4,722	5,116	5,836	6,721	7,664	7,631	7,890
TOTAL .	97,337	100,017	100,761	100,684	101,409	107,771	111,551	113,445	113,719

A large portion of the public debt has been incurred for the purpose of advancing funds on easy terms to Municipalities and other Public Bodies, and to Native States. Rx. 6,250,000 of it also represents the investment of the currency reserve. The following figures show the net charge in India on account of interest on ordinary account, as well as the interest on the Capital expenditure on Railways and Irrigation Works :—

Thousands of Rx.

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90. Budget.	1889-90. Revised.	1890-91.
Charged to Interest on Debt . . .	1,719	1,517	1,371	1,137	737	662	811	803	779	697
Recovered . .	670	820	668	687	614	653	643	690	673	700
Net Charge . .	1,049	697	703	450	123	9	168	113	106	—3
Interest on Railways .	1,621	1,785	1,959	2,182	2,423	2,558	2,692	2,779	2,770	2,891
" Irrigation Works .	816	895	932	965	993	1,018	1,041	1,065	1,061	1,083
Total .	2,437	2,680	2,891	3,147	3,416	3,576	3,733	3,844	3,831	3,974

The net charge on ordinary account in 1887-88 was unusually low, partly because about Rx. 90,000 of the charges remained unpaid at the end of the year and were paid in the following years, and partly because about Rx. 40,000 were received during the year on account of arrears of interest on the Kidderpore Dock loan. The singular and interesting fact which this statement reveals, is that there is now an actual net receipt on account of the ordinary rupee debt. In other words the interest on the investments held on account of Government, and on the advances made to Public Bodies and others by Government, exceeds the interest payable on that portion of the rupee debt which is not actually represented by Railways and Irrigation Works.

POST OFFICE, TELEGRAPH, AND MINT.

35. The net result of the working of these three *quasi*-Commercial Departments will be apparent from the following figures:—

	1888-89.	1889-90.		1890-91, Budget.
		Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.
Post Office—				
Revenue	1,281,540	1,348,000	1,304,300	1,386,200
Expenditure . . .	1,342,452	1,402,800	1,366,100	1,419,900
NET .	—60,912	—54,800	—61,800	—33,700
Telegraph Capital Account—				
Receipts	1,191	...	...	...
Expenditure . .	158,858	180,100	157,000	222,300
NET .	—157,667	—180,100	—157,000	—222,300
Telegraph Revenue Account—				
Revenue	740,957	752,100	768,300	793,200
Expenditure . . .	545,234	582,300	562,900	578,200
NET .	195,723	169,800	205,400	215,000
Mint—				
Revenue	221,138	228,600	267,100	244,000
Expenditure . . .	99,967	103,100	119,100	108,200
NET .	121,171	125,500	148,000	135,800

These figures do not profess to give a complete account of the profit and loss of the Departments, but merely show the difference between the revenue and expenditure as recorded in the accounts and estimates. As regards the Post Office, the somewhat unfavourable result of the current year is mainly due to a change in the system of accounting. Hitherto it has been the practice to credit as revenue, (1) the cost of Postage Stamps sold by Treasuries to Postmasters, whether disposed of to the public within the year or not, and (2) all postage due on articles remaining undelivered at the end of the year, by debit to advances. In future only the sum received for stamps actually sold to the public and postage actually realized will be credited as revenue of the year. The effect of this change has been to reduce the revenue of the current year by about Rx. 41,000.

The Revenue Account of the Telegraph Department indicates a gradual expansion of traffic and a slowly increasing surplus. The increase in the capital expenditure is due to the contemplated construction of new lines, most of which are necessitated by the extension of Railway communications.

The imports and coinage of silver during the three closing months of the current year will be very heavy. This large coinage, and the higher gain on the copper coinage resulting from the reduced price of copper, account for the improvement shown under Mint.

CIVIL DEPARTMENTS.

36. The Estimates of the several heads which fall into this group are compared below:—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1889-90, Better + Worse — than Budget Estimate of 1889-90.	Budget Estimate, 1890-91, Better + Worse — than Revised Estimate of 1889-90.
	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts	1,464,200	1,518,700	1,521,500	+54,500	+2,800
Salaries and expenses . .	13,291,200	13,282,500	13,596,800	+8,700	—314,300
Net Expenditure .	11,827,000	11,763,800	12,075,300	+63,200	—311,500

The improvement in Revenue does not call for special notice, as, with few exceptions, it results from a number of minor variations.

The Revised Estimate of Expenditure approximates closely in the aggregate to the original Estimate for 1889-90, but the following variations call for a few words of explanation:—

	Expenditure less.	Expenditure more.
	Rx.	Rx.
18. General Administration	25,800	...
20. Police	58,800	...
21. Marine	...	92,600
22. Education	51,000	...
25. Political	...	37,000
TOTAL .	+135,600	—129,600

Of the improvement under *Administration*, Rx. 16,600 is the result chiefly of economies effected in the offices of the Government of India, and Rx. 13,400 occurs in England and Exchange. The smaller expenditure under *Police* is almost entirely due to savings in the District Executive Force and Special Police charges in Burma, rendered possible by the restoration of order and decrease of crime in that Province. The considerable increase in *Marine* Expenditure is due to provision having been made for the purchase of a steamer for the Andamans and a steam launch for the Port Officer, Calcutta, to the payment of the balance of the purchase-money of a steamer to replace the *Undaunted*, and to a large supply of Stores from England. The improvement under *Education* is distributed in small amounts over all Provinces, and the increase under *Political* is chiefly due to the payment of arrears of subsidy to the Amir of Afghanistan.

37. The increase of expenditure provided for in the Budget Estimate for 1890-91 is expected under all heads except *Marine*, where the absence of provision for the special items of expenditure referred to above results in a reduction of Rx. 55,400 from the amount provided in the Revised Estimate. The following are the principal items of increase: *Courts of Law*, Rx. 51,300, owing chiefly to provision having been made for additional Judicial Establishments in Burma and in Bengal; *Jails* Rx. 35,300; *Police*, Rx. 63,000, of which 29,300 is provided in Lower Burma principally on account of additional Police to be entertained in place of men under training, and the balance in the Punjab, Madras, and Bombay as the result of revision of establishments, contemplated or in pro-

gress; *Education*, Rx. 92,400, in consequence generally of an increase in the number of Government Schools and in the grants-in-aid to private Educational Institutions in all Provinces; and *Scientific and Other Minor Departments*, Rx. 64,100, resulting almost entirely from the provision for the forthcoming Census.

MISCELLANEOUS.

38. The Estimates are as follows:—

	1888-89, Accounts.	Budget.	1889-90, Revised.	1890-91, Budget.	Increase (+) or Decrease (—) of Revised, as compared with Budget Estimates, 1889-90.	Increase (+) or Decrease (—) of Budget, 1890-91, as compared with Revised Estimates, 1889-90.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue . .	1,793,000	1,340,300	1,325,500	1,243,000	—14,800	—82,500
Expenditure .	4,884,000	4,823,200	4,848,700	4,945,400	+25,500	+96,700

The variations in revenue occur mainly in the receipts under Exchange, which were Rx. 951,500 in 1888-89, and are estimated at Rx. 527,300 and Rx. 453,400 in the Budget and Revised Estimates of 1889-90, and Rx. 443,500 in the Budget Estimate of 1890-91. It has been explained in previous years that these receipts accrue almost entirely in connection with the capital transactions of the subsidised Railways, the most important of which are the Southern Mahratta, Indian Midland, and Bengal-Nagpur Railways. The gradual falling off in the receipts is due to the smaller capital expenditure on these Railways, some of which have already been completed and others are approaching completion. Excluding *Exchange*, the revenue under this group amounted to Rx. 841,300 in 1888-89, and is estimated at Rx. 813,000 and Rx. 872,100 in the Budget and Revised Estimates of 1889-90, and at Rx. 799,500 in the Budget Estimate of 1890-91. The balance of the deposits of the Military Orphan Fund having been exhausted in 1888-89, the credit which used to be taken to revenue from this balance on account of the net payments made for the Fund, ceased in that year and accounts for a falling off of about Rx. 35,000. In the current year, however, this falling off has been more than compensated by special receipts, of which the principal are, a fine of Rx. 20,000 from a Karen Chief, and a recovery of Rx. 21,900 from the Bombay Port Trust on account of their non-interest-bearing debt, which represents the value of land purchased, and buildings constructed, from revenue and taken over by the Trust.

The increase in Expenditure is chiefly attributable to increasing superannuation allowances and to increased demands for Stationery and Printing, following on the growth of public business and the multiplication of public offices.

FAMINE RELIEF AND INSURANCE.

39. The Estimates are:—

	Budget, 1889-90.	Revised.	Budget, 1890-91.
	Rx.	Rx.	Rx
Famine Relief	20,500	100,000	10,500
Construction of Protective Irrigation Works .	80,000	74,000	65,000
Reduction of Debt	...	433,500	524,500
TOTAL .	100,500	607,500	600,000

In the Budget Estimate for the current year Rx. 20,000 were provided for the relief of the scarcity in Behar. When the estimates were prepared it was not thought that the scarcity in Ganjam would be of a nature to require expenditure on direct relief. It is well known that in both districts the scarcity turned out to be more serious than was at first anticipated. Rx. 50,000 were spent on direct relief operations in Behar and the same sum in Madras. An outlay of Rx. 32,500 was also incurred on the Rushikuliya Canal and helped to alleviate the distress in Ganjam. Most of the rest of the outlay on the irrigation works charged to this head represents the cost of construction of the Nira Canal in Bombay. Next year's grants provide for further progress on the two works mentioned above, and a precautionary provision of Rx. 10,000 is made for direct relief in Bengal.

It has been explained elsewhere that the great improvement in the financial outlook has enabled the Government to take steps for the gradual restoration of the Famine Insurance Grant, and no detailed explanation is therefore required of the entries against *Reduction of Debt.*

RAILWAY FINANCE.

40. The extent to which the Indian Budget is influenced by the condition of Railway Traffic and Construction will be apparent from the following figures:—

	Revenue.				Expenditure.		
	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.		Budget, 1889-90	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.		Rx.	Rx.	Rx.
	16,686,200	16,503,000	17,151,100	India . .	10,503,400	10,273,000	10,727,900
	200	200	200	England . .	5,603,900	5,609,600	5,717,200
	100	100	100	Exchange .	2,605,800	2,524,300	2,572,800
Loss on the Railway Account .	2,026,600	1,903,600	1,866,500	Total .	18,713,100	18,406,900	19,017,900
Total .	18,713,100	18,406,900	19,017,900				

Of the various items of Revenue which enter into the Estimates, Land Revenue alone furnishes a larger contribution to the Treasury than the gross Railway Revenue; and the Expenditure on the working of Railways and in paying the interest on the money spent in constructing them, is second only to that incurred on the Army.

41. For the current year, the Revised Estimate compares with the Budget as follows:—

Receipts.

	Budget.	Revised.	Better + Worse —.
	Rx.	Rx.	Rx.
State Railways (gross Traffic Receipts) .	13,103,500	13,360,300	+256,800
Guaranteed Railways (net Traffic Receipts) .	3,560,000	3,100,000	—460,000
Subsidized Companies (Repayment of advances of interest)	23,000	43,000	+20,000
Total .	16,686,500	16,503,300	—183,200

EXPENDITURE.

	Budget.	Revised.	Better+ Worse—.
	Rx.	Rx.	Rx.
State Railways	14,454,000	14,310,700	+143,300
Guaranteed Railways (Surplus Profits, Land and Supervision and Interest) . . .	4,089,100	3,866,900	+222,200
Subsidized Companies	87,500	74,100	+13,400
Miscellaneous Railway Expenditure . .	82,500	155,200	—72,700
		NET	+306,200

The receipts are therefore expected to be Rx. 183,200 worse, and the expenditure Rx. 306,200 better, than the estimate, the whole of the deterioration in Receipts and most of the improvement in Expenditure appearing against "Guaranteed Railways." Low earnings of course mean that low surplus profits have to be paid; in other words, that a part of the loss of Revenue comes back to us in the shape of reduction of Expenditure.

42. *State Railways Traffic Receipts and Working Expenses.*—The most marked variations from the receipts as originally estimated occur on the following lines:—

	Rx.	
North-Western Railway	265,000	better.
Eastern Bengal	75,000	
Rajputana-Malwa	60,000	
Oudh and Rohilkhand	45,000	
Tounghoo Mandalay	42,500	
Tirhoot	40,000	
Indian Midland	180,000	worse.
Bengal-Nagpur	52,500	
Southern Mahratta	25,000	

and the working expenses are heavier on the—

	Rx.
North-Western Railway, by	50,000
Rajputana-Malwa	47,500
Tounghoo-Mandalay	23,500
Burma	22,500
Bengal-Nagpur	21 000

but fall short of the Estimate on the—

Indian Midland, by	132,500
East Indian	75,000
Sindia	14,600

The large increase in the receipts on the North-Western Railway is due to a very favourable grain traffic. The Rajputana-Malwa line has carried more grain and cotton, and the Eastern Bengal Railway an exceptional quantity of jute. The failure to realise the estimates in the case of the three State lines leased to Companies is due partly to the conjectural nature of the estimates, as there were no data available for framing them; and partly to various sections of the lines not having been opened to traffic as early as anticipated.

Heavy traffic leads to increased working expenses, and this is the explanation generally of the increased expenditure. The original estimate for the East Indian Railway provided for a larger renewal of locomotives than was made; and the saving on the Sindhia line is due to the fact that the provision

made for the settlement of a long outstanding claim preferred by the Bombay, Baroda and Central India Railway was not utilised, as the claim is yet under consideration.

43. *Guaranteed Railways.*—As already explained, the failure of the estimate of receipts and also most of the saving in Expenditure have occurred in connection with the guaranteed lines. The falling off occurs almost entirely on the Great Indian Peninsula Railway, the gross receipts being now estimated at Rx. 510,000 below the Budget figure. This is due mainly to a decrease in the wheat traffic, resulting from (1) poor crops in the localities served by the Railway, (2) a reduced demand for export owing to favourable crops in Europe and America, and (3) unusually large exports from the Punjab. There was also a falling off in the linseed traffic, and in the carriage of materials for Railway construction owing to the completion of the Indian Midland line.

The Madras Railway has, without any sensible increase in its expenditure, improved its receipts by Rx. 70,000 over the Estimate.

44. *Miscellaneous Railway Expenditure.*—The increase from Rx. 82,500 to Rx. 155,200 is principally due to the cost of material for a few miles of an experimental railway (the Abt) with a rack rail, and also to a large outlay on surveys, among which may be mentioned the Bikanir Desert Survey, the East Coast Survey, the Hyderabad-Umarkot Survey, Surveys in the Shan Hills, and on the Chindwin, and also on the North-West Frontier.

CAPITAL EXPENDITURE.

45. *Construction of State Railways (not charged against Revenue).*—The Budget Estimate provided for an outlay of Rx. 3,562,000. The present estimate is for Rx. 3,066,200, or a reduction of Rx. 495,800. The greater portion of the reduction occurs in the sterling expenditure in England which is now expected to be less than the estimate by £236,500. No progress has been made on the Peshawar-Jumrood or Burrakar lines or on the Kistna Bridge, for which Rx. 200,000 were provided in the Estimates. The year's record of construction is as follows :—

The Assam-Behar Railway, the Tounghoo-Mandalay Railway, the Sind-Sagar Railway, and the Chenab Bridge have been practically completed; considerable progress has been made with the Villapuram-Dharmaveram line, and with the Chaman Tunnel and extension. The Mu Valley line has been commenced, and the Jammu-Kashmir line is in progress.

BUDGET ESTIMATE, 1890-91.

46. The Budget Estimate for 1890-91 compares with the Revised Estimate of the current year as follows :—

RECEIPTS.

	Revised.	Budget, 1890-91.	Better + Worse—.
	Rx.	Rx.	Rx
State Railways (gross Traffic Receipts) . .	13,360,300	13,777,300	+ 417,000
Guaranteed Railways (net Traffic Receipts) .	3,100,000	3,342,000	+ 242,000
Subsidized Companies (Repayment of advances of interest)	43,000	32,100	—10,900
TOTAL .	16,503,300	17,151,400	+ 648,100

EXPENDITURE.

	Revised	Budget, 1890-91.	Better + Worse—.
	Rx.	Rx	Rx
State Railways	14,310,700	14,841,900	—531,200
Guaranteed Railways (Surplus Profits, Land and Supervision and Interest) . . .	3,866,900	4,012,700	—145,800
Subsidized Companies	74,100	52,000	+22,100
Miscellaneous Railway Expenditure . .	155,200	111,300	+43,900
TOTAL .	18,406,900	19,017,900	—611,000

An increase of Rx. 648,100 in receipts and of Rx. 611,000 in expenditure is, therefore, estimated for, the net improvement being Rx. 37,100.

47. *State Railways, Traffic Receipts and Working Expenses.*—The chief improvements in receipts are expected on the following lines:—

	Rx.
South Indian (owing to change of status)	132,500
Midland	130,000
Bengal-Nagpur	102,500
Southern Mahratta	70,000
Oudh and Rohilkhand	35,000
Burma	30,000
Tounghoo-Mandalay	22,500
East Indian	10,000
Villapuram-Guntakal (Nellore Branch)	7,100

and the only material falling off on the

North Western	165,000

The improvement in the Midland and Bengal-Nagpur lines is anticipated for the reason that the former will be completely open for traffic throughout the year, and the latter for a portion of it. The estimates are, however, to some extent conjectural, and it is well to bear in mind that the results of the current year have not accorded with the anticipations on which the estimates were framed a year ago. The completion of the Southern Mahratta system explains the expected increase of Rx. 70,000 on that line. The traffic on the Oudh and Rohilkhand line is developing in a satisfactory manner, and both the Burma lines have done remarkably well and promise to continue to do so. The following figures for the Upper Burma line have some interest :—

	Budget, 1889-90.	Revised.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Receipts	115,000	157,500	180,000
Working Expenses	100,000	123,500	130,000
Net .	15,000	34,000	50,000

The improvement on the Villapuram-Guntakal (Nellore Branch) line is not altogether real, as owing to the change of status of the South Indian Railway, through which agency this line is at present worked, the receipts will be adjusted monthly instead of half-yearly, thus throwing the transactions of 15 months into the accounts of 1890-91. A falling-off on the North-Western line of Rx. 165,00 is expected; in the current year the grain traffic has been unusually heavy, and with the failure of the winter rains in the Punjab its continuance on the same scale cannot be looked for.

In *Working Expenses* the increase is estimated at Rx. 300,300, and may be stated generally to be proportionate to the increased traffic expected.

The addition to the *Interest* charge is Rx. 230,900. This, of course, represents the interest on the additional outlay on construction and on the additional capital deposited by the Assisted Companies during the year.

48. *Guaranteed Railways.*—In consequence of its change of status on 31st December 1890, the net earnings of the South Indian line for nine months only come into the Estimates. On the Madras and Bombay, Baroda and Central India lines slight increases aggregating Rx. 20,000 are expected The increase of Rx. 242,000 is due to the more favourable view taken of the prospects of the Great Indian Peninsula line. The partial collapse of the traffic, and the special reasons for it, have already been alluded to. A recovery set in in November, and as it is understood that the wheat crop in the Central Provinces is a fair one, there is reason to hope that the improvement may be maintained. The Estimate provides for Gross Earnings at Rx. 4,000,000 and working expenses at Rx. 1,960,000, giving net earnings of Rx. 2,040,000 and a net increase of Rx. 260,000. The following figures show that with ordinary conditions this is not a sanguine estimate :—

Net earnings (actual)—

		Rx.
	1886-87	2,114,300
	1887-88	2,142,400
	1888-89	2 209,100
Budget Estimate	1889-90	2,270,000
Revised Estimate	1889-90	1,780,000
Budget	1890-91	2,040,000

The *Surplus profits* and *Interest* are more by Rx. 145,800 than in the current year; the greater portion of which is the consequence of the higher estimate of earnings, and the rest of additional capital outlay on which interest has to be paid.

49. Under *Miscellaneous Railway Expenditure* the improvement of Rx. 43,900 is nominal, as the current year bears the exceptional charge for the Abt experimental material. The provision of Rx. 111,300 is for surveys.

Before leaving the subject of Railway Revenue and Expenditure it is desirable to call attention to the magnitude of the transactions and to the impossibility of framing a close estimate of the probable traffic earnings. The Budget Estimates for the current year promise to be fulfilled within an inconsiderable margin; but this is not because each estimate has proved a good one: on the contrary, the variations from expectation, on the Great Indian Peninsula line in particular, and on the Midland and Bengal-Nagpore in a less degree, indicate the perplexing nature of the task. This liability to fluctuation in the net earnings of our great Railway system adds one more cause of uncertainty to those which already affect Indian finance.

CAPITAL EXPENDITURE.

50. The provision in 1890-91 for construction of Railways not charged to Revenue is Rx. 362,000 less than the original provision of the current year thus:—

	India.	England.	Exchange.	Total.
	Rx.	£	Rx.	Rx.
1889-90	1,697,100	1,273,000	591,900	3,562,000
1890-91	1,960,200	855,000	384,800	3,200,000

The works on the Chaman Extension, for which a heavy grant was made in 1889-90, are now far advanced and require a very much smaller grant in 1890-91 to provide for their completion. The Chenab Bridge is practically completed. The Sind-Pishin, Sind-Sagar, and Assam-Behar Railways and the Mandalay Extension, on which considerable sums were expended during the past year, are now finished, and the expenditure next year will be restricted to requirements which the exigencies of traffic or safe working may prove to be necessary.

The expenditure on the Villupuram-Guntakul Railway, under construction on behalf of the State by the South Indian Railway, will still be high, and provision to the extent of Rx. 968,600 has been made in the estimates. It is expected that 160 miles of this line will be sufficiently far advanced to be open for traffic about January next.

During the current year, the Mu Valley Railway, the Durbhunga-Bairagnia Branch of the Tirhoot State Railway, and an extension of the Sind-Sagar Railway from Mianwali to Mari were sanctioned, and work on them is now in progress. The grants allotted to these projects in 1890-91 are Rx. 500,000, Rx. 75,400, and Rx. 195,000, respectively. The allotments to the two last named projects provide for their completion during the coming year.

Provision to the extent of Rx. 250,000 is made for either the Panchpara-Ganjam or East Coast project now under investigation. Other important grants are, Rx. 63,600 for improving the gradients on the North-Western Railway between Jhelum and Rawalpindi, and Rx. 62,800 for completing the reserve of material which it has been decided to maintain for future possible extensions of the Frontier Railways.

51. The following figures shew the rate at which Railways have been constructed at the cost, or on the responsibility, of the Government since 1880:—

Date.	Number of miles open.
31st March 1880	8,382
" 1881	9,134
" 1882	9,437
" 1883	9,748
" 1884	10,180
" 1885	10,824
" 1886	11,173
" 1887	12,000
" 1888	12,915
" 1889	13,648
" 1890 (Revised Estimate)	14,437

Between March 1880 and March 1890 the number of miles open has increased from 8,382 to 14,437, or by more than 72 per cent.

The following Table gives the Total Capital outlay on Railway Construction up to date :—

To end of—	State Railways.	State Railways constructed through the Agency of Companies	Guaranteed lines	TOTAL.	Annual progress.
	Rx.	Rx.	Rx.	Rx.	Rx.
1879-80	28,007,395	...	96,829,969	124,837,364	...
1880-81	67,224,624	...	66,348,478	133,573,102	8,735,738
1881-82	70,569,807	...	67,021,756	137,591,623	4,018,521
1882-83	72,800,428	468,270	67,431,448	140,700,146	3,108,523
1883-84	76,653,281	704,155	68,769,369	146,126,805	5,426,659
1884-85	81,389,391	3,126,906	69,904,427	154,420,724	8,293 919
1885-86	90,863,111	4,775,059	67,883 682	163,521,852	9,101,128
1886-87	108,456,220	7,915,378	57,046,325	173,417,923	9,896,071
1887-88	110,788,941	12,979,680	57,694,898	181,463,519	8,045,596
1888-89	111,989,453	18,097,843	58,313,774	188,401,070	6,937,551
1889-90, Revised	124,329,814	20,284,543	49,499,263	194,113,620	5,712,550
1890-91, Budget	127,534,564	22,631,443	50,281,163	200,447,170	6,333,550

IRRIGATION.

52. The Irrigation revenue makes satisfactory progress. The figures are—

	Budget, 1889 90.	Revised, 1889-90.	Budget, 1890 91.
	Rx.	Rx.	Rx.
Revenue	1,889,300	1,985,300	2,035,000
Expenditure	2,614,700	2,709,300	2,739,400
Net	—725,400	—724,000	—704,400

It must be recollected that these figures include the transactions classed as "minor works" as well as the revenue transactions of the productive or 'major works." The broad distinction between the two classes is that the *Capital* cost of minor works is charged Ragainst evenue, while the cost of construction of major works is charged to Debt. The distinction is not absolute, for there are works classed as "Major Works" on which there has been large capital expenditure from Revenue, that is, charged against the grant for Famine Insurance. In the current year most of the improvement in revenue arises through the extension of irrigation in the Punjab, and is mainly due to the approaching completion of the distributaries of the Sirhind Canal. In 1890-91, the increase is shared between the Punjab and the North-Western Provinces, the former contributing Rx. 58,700 more than the estimate of a year ago, and the latter Rx. 21,300. Extension of distributaries and an advance in popular favour are the general explanation of the increase in both cases. There is, however, a special influence in the case of the North-Western Provinces. It may be recollected that in 1886, the irrigation from the Lower Ganges Canal system was stopped by the collapse of the Nadrai aqueduct. The reconstruction of the aqueduct has now been completed and therewith a large area is again brought within reach of canal water

53. *Construction of Irrigation Works (not charged against Revenue).*—The Estimates are—

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.
	527,500	401,900	550,000

The reduction of the Estimate from Rx. 527,500 to Rx. 401,900 in the current year is due to the postponement of the construction of the Jhelum Canal. The conversion of the Chenab Inundation Canal into a perennial Canal has taken the place of the Jhelum project for the present.

In 1890-91 the outlay will be almost entirely in the Punjab (Rx. 191,200), Madras (Rx. 130,000), and the North West Provinces and Oudh (Rx. 105,000). In the Punjab, the Chenab and Sirsa Canals will be proceeded with; the outlay in Madras represents the progress on the Perriar project, and in the North-Western Provinces it is distributed over the Ganges and Jumna Canals.

It may be mentioned that it has been arranged to apply a fixed sum of Rx. 550,000 from loan funds to construction for each of the next few years, in addition to construction charged under "minor works" and against the Famine Grant.

BUILDINGS AND ROADS

54. This head comprises both Military and Civil Works. The Estimates are :—

RECEIPTS.

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Military and Civil Works	603,700	649,200	589,400

EXPENDITURE.

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Military Works	1,157,400	1,158,000	1,160,700
Civil Works	4,325,000	4,281,400	4,556,600

In the Revised Estimate the expected improvement in revenue, Rx. 45,500, is almost entirely due to the sale of the Burrakur iron-works to a Company. The price was Rx. 45,000, which was received and credited in the current year.

The Military Works expenditure is composed of a grant of Rx. 1,000,000 which has been regularly made for several years, *plus* Rx. 150,000 for Burma, with an addition for Exchange on the small English expenditure.

55. By far the greatest portion of the Civil Works Expenditure is Provincial and Local. The Imperial share is only Rx. 822,500 in the Revised Estimate,

and a large part of this, namely, Rx 304,000, represents the cost of the progress made during the year in equipping Upper Burma with Jails, Court-houses, and Roads. The expenditure classified as Local, that is, incurred mainly through the agency of District and Local Boards, amounts to Rx. 1,493,300 and is not far short of the sum spent by Provincial Governments.

The Provincial expenditure is largely determined by the state of the Provincial balances. The increase in the total grant for Civil Works is considerable, but it only means that Local Governments have abundant balances, and having arranged their programmes for utilising their surplus funds, are now carrying them out. Provincial expenditure on Civil Works was estimated at a high figure in the Budget of the current year, but a considerably higher provision is made for next year. The figures are :—

	Budget, 1889-90.	Budget, 1890-91.	Increase
	Rx.	Rx.	Rx.
Provincial Civil Works Outlay . . .	1,970,900	2,221,900	+251,000

ARMY.

56. The Estimates are :—

RECEIPTS.

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.
India and England	944,600	1,022,100	982,600

EXPENDITURE.

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.
India	15,107,000	14,950,000	14,806,000
England	4,005,300	4,126,600	4,620,100
Exchange	1,862,400	1,857,000	2,079,000
TOTAL .	20,974,700	20,933,600	21,505,100

The increase in the Revised Estimate of receipts represents increased sales of stores to Civil Hospitals and Dispensaries and to the forces engaged in the Sikkim and Chin-Lushai Expeditions.

Notwithstanding the heavy outlay on the Chin-Lushai Expedition, the Revised Estimate of expenditure in India is expected to be appreciably less than the Budget grant for the year. The main causes of this somewhat unexpected result are the following: considerable economies have been effected in the Upper Burma charges; the rate of exchange for the conversion of the pay of British troops is ½*d* better than that provided in the Budget; and the actual strength of the Army was less than that provided for.

In the English expenditure there is a considerable increase, but it is an increase which will give relief to the Estimates of future years. A special payment of £150,000 to the War Office has been provided for on

account of arrears of what are technically described as "Home Charges on account of British troops serving in India—effective," and a provision of £70,000 on the same account has been made in the Estimates of 1890-91. These charges represent the amount payable by India on account of the raising and equipment of the British Army in India; the method of assessing them has been under discussion for many years, and is at present being considered by a Committee over which Lord Northbrook presides. It is understood that the payment of this £220,000 will extinguish, or almost extinguish, all liabilities on this account other than current ones.

57. It will be noticed that in 1890-91 there is a decrease of expenditure in India, but a very large increase in the English expenditure The decrease in India, however, requires explanation. The Estimates of both 1889-90 and of 1890-91 include provision for considerable expenditure of a special and temporary nature. The decrease expected in 1890-91 is not a decrease in the ordinary charges for the Army, but merely means that the Estimates are burthened with a smaller sum for exceptional services. Next year shows an improvement over the current one in the following respects—

(*a*) Better Exchange for payment of British troops, *i.e.*, 1*s.* 5*d.* in place of 1*s.* 4*d.*
(*b*) Less expenditure on Commissariat requirements.
(*c*) Reduced provision on account of troops in Sikkim.
(*d*) Reduced expenditure in Upper Burma.
(*e*) Reduction in mobilisation charges.

The aggregate improvement on these accounts is not far short of Rx. 700,000, so that for purposes of comparison the ordinary charges included in the Budget Estimate of 1889-90 may be reckoned at about Rx. 14,400,000 as compared with the actual Estimate of Rx. 15,107,000 in all. The Budget of 1890-91 provides for an expenditure of Rx. 14,806,000, and the difference between that figure and Rx. 14,400,000 or Rx. 406,000 may be taken roughly as the measure of the special charges to be met in the coming year. The greater portion of this is due to a provision of Rx. 200,000 made for operations in the Chin-Lushai country, Rx. 60,000 for mobilization, and the rest to numerous causes, of which may be mentioned (1) extra grants for Volunteer Corps, and (2) the disbandment of certain Madras Regiments and the substitution for them of corps for local service in Burma.

58. The increase in the English charges is very great, namely, £614,800, and practically represents the cost of re-arming the British troops throughout with the new rifle, and of supplying 21 more batteries of 12-pounder breech-loading guns. The increase in the estimated cost of Ordnance stores over the actual cost in 1888-89 is no less than £745,600 [945,800—200,200]. The re-arming of the Army is a reform that had to be undertaken sooner or later and which could not safely be postponed. The increase in the Home charges is thus not permanent, but incidental and temporary, and we may hope for some reduction in liabilities in the Budget of 1891-92.

SPECIAL DEFENCES.

59. The Estimates are:—

	Budget, 1889-90.	Revised.	Budget, 1890 91.
	Rx.	Rx.	Rx.
	1,102,900	758,400	892,300

In the current year the expenditure is much below the grant in both India and England. The grant for India was Rx. 545,000 and the lapse is expected to be no less than Rx. 139,000. The lapse on the English grant, due to the slower supply of heavy ordnance and stores than was reckoned on, is £137,800, and the resulting saving in Exchange Rx. 67,700. The grant for next year is Rx. 425,800 for India, the highest expenditure in India in one year hitherto having been Rx. 447,800.

Section III.—Progress in Upper Burma.

60. The recent financial progress of Upper Burma may appropriately be noticed.

The following statement shows the Revenue and Expenditure as they were estimated in the Budget Statements of 1888-89 and 1889-90, and as they are estimated in 1890-91 :—

REVENUES.

	1888-89.	1889-90.	1890-91.
	Rx.	Rx.	Rx.
Civil Revenue	547,000	755,200	901,100
State Railway Receipts	...	115,000	180,000
TOTAL .	547,000	870,200	1,081,100

EXPENDITURE.

	1888-89.	1889-90.	1890-91.
Civil Expenditure—	Rx.	Rx.	Rx.
Police	732,000	868,200	838,100
Other Departments	339,000	366,400	450,200
Railways (including interest on Capital) .	...	192,800	226,400
Military Works	190,000	150,000	150,000
Civil Works	314,000	298,100	290,000
Irrigation	23,000	20,000	30,000
Army Special Expenditure	824,000	600,000	450,000
TOTAL .	2,422,000	2,495,500	2,434,700

Thus the deficit in 1888-89 was estimated at Rx. 1,875,000, in 1889-90 at Rx. 1,625,300, and in 1890-91 it is expected to be Rx. 1,353,600. The actual results have recently turned out considerably better tha nthe anticipations of them, and we may hope for a considerable reduction in the expected deficit of Rx. 1,353,600 by the end of the year. The increase of revenue is remarkable, and has been referred to in the remarks on Land Revenue in paragraphs 12 and 13 and in those on Railways in paragraph 47.

Section IV.—Ways and Means—Home Treasury.

61. The Secretary of State's Revised and Budget Estimates of the transactions at the Home Treasury for 1889-90 compare as follows :—

	Budget.	Revised.
Net Receipts.	£	£
Council Bills	14,689 900	15,400,900
Permanent Debt for Advances to Companies	3,750,000	3,500,000
Capital Receipts from Railway Companies	515,000	1,540,900
Deposits and Advances	..	1,800
Add Opening Balance	3,849,797	3,259,933
TOTAL	22,804,697	23,703,533
Net Outgoings.		
Excess of expenditure over Revenue	14,956,100	14,751,200
Capital expenditure of Government in England	1,273,000	1,038,800
Permanent Debt—Discharge of 4 per cent. stock	300,000	300,000
" " " 5 per cent. stock	...	2,600
Issues to Railway Companies on Capital Account	3,056,700	2,258,200
Deposits and Advances	2,700	...
On account of Remittances from India	1,069,500	848,900
Add Closing Balance	2,146,697	4,503,833
TOTAL	22,804,697	23,703,533

The most important variations from the Budget Estimate have occurred in Council Bills, in the amount of debt created for making advances to Railway Companies, and in the Capital Receipts from, and the net issues to, them for expenditure. These variations are briefly explained below :—

COUNCIL BILLS.

Throughout the current year the demand for remittances from England to India has been strong, and it is expected that the Secretary of State will sell bills for a considerably larger amount than that anticipated. The excess drawing gives a corresponding relief to next year, in which the drawings would otherwise have been unusually high, in consequence of the large increase in the net expenditure in England.

DEBT INCURRED, AND CAPITAL RECEIPTS FROM, AND ADVANCES MADE TO, RAILWAY COMPANIES.

It was explained in paragraph 95 of last year's Financial Statement that the Secretary of State proposed to borrow, under the powers conferred by the Oudh and Rohilkhand Railway Purchase Act, for the purpose of advancing funds to the "Aided" Railway Companies, and that provision had been made for a loan of £3,750,000 for this purpose. Soon after the Financial Statement was issued, it was found that the requirements of the Railway Companies had been overestimated and that a loan of £3,500,000 would be sufficient. It will be understood that this sum provides for Capital outlay by the Companies (Southern Mahratta, Indian Midland, Bengal-Nagpur, and Bengal Central) receiving the advances, both in England and India. Three per cent. stock for

this amount was accordingly issued in May 1889 at a premium of £1—1*s.* 5*d.* per cent. The large increase in the amount received from Companies is due chiefly to £600,300 raised by the Great Indian Peninsula Railway Company and £583,200 by the Indian Midland Railway Company which, it was expected, would be raised in 1888-89. The issues to Companies in England on Capital account were overestimated; the Revised Estimate of £2,258,200 on this account includes £600,000 for discharge of debentures, the balance representing purchase of Stores, &c.

62. The following is the Secretary of State's Budget Estimate of Ways and Means for 1890-91 :—

Net Receipts.	£
Council Bills	14,989,000
Permanent Debt for Advances to Companies and discharge of Oudh and Rohilkhand Railway Debentures	2,200,000
Permanent Debt for Purchase of the South Indian Railway	3,200,000
Capital Receipts from Railway Companies	2,732,300
Deposits and Advances	2,200
Add Opening Balance	4,503,833
TOTAL	27,627,333

Net Outgoings.	
Excess of expenditure over Revenue	15,674 300
Capital expenditure of Government in England	857,800
Permanent Debt—Discharge of the Oudh and Rohilkhand Railway Debentures	500,000
Issues to Railway Companies on Capital Account	4,045,600
Capital charge involved in redemption of liabilities	3,200,000
On account of Remittances from India	1,197,200
Add Closing Balance	2,152,433
TOTAL	27,627,333

The most important feature of this Estimate is the provision for the proposed purchase of the South Indian Railway. The terms have not yet been finally settled, but it should be noted that in the case of this Company the purchase can only be effected under the contract by actual payment and not by an annuity. Under the contract, the Secretary of State has to pay the equivalent of the mean market value of the share capital of the Company during the three years ending on the 1st March 1890, and to accept the liability for the debentures and debenture stock issued by the Company which now amounts to £1,495,000. But as it is proposed that the management of the Railway, after its acquisition by the State, shall be entrusted to a Company which will provide a small portion of the capital, it will not be necessary to provide for the redemption of the whole existing share capital. It is accordingly proposed to raise only £3,200,000 on account of the purchase, although the capital of the Company amounts to £3,208,952, the mean value of which, according to the terms of the contract, would be about £4,200,000. The entries on account of the transfer of liability of the debentures and debenture stock are omitted from both sides of the abstract account given above. They appear on both sides of the account in Statement C of the Appendix. The Secretary of State also proposes to raise a loan of £2,200,000 for advances to Railway Companies in India and England under the Oudh and Rohilkhand Railway Purchase Act and for the discharge of debentures for £500,000 of the Oudh and Rohilkhand Railway. Of the payments to Companies on Capital Account £1,804,300 represent discharge of debentures. He also proposes to draw £14,989,000 by Council Bills

during the year. It should be understood that, in stating these as the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme thus explained, and that the amounts to be raised by bills or by loans may be varied from time to time as may seem expedient.

Ways and Means—India.

63. The Ways and Means Estimate of India is as follows:—

	1889-90. Budget.	1889-90. Revised.	1890-91. Budget.
NET RECEIPTS.	Rx.	Rx.	Rx.
1. Excess of Revenue in India over the Expenditure charged against it	22,016,900	23,198,900	22,998,100
2. Public Loan	2,500,000	2,000,000	...
3. Increase of Unfunded Debt—mostly Savings Bank Deposits	629,700	14,100	309,600
4. Appropriation from Revenue for Reduction of Debt	...	433,500	524,500
5. *For Remittance to Secretary of State*	1,112,300	891,400	1,179,400
Add Opening Balance	12,900,001	13,305 189	14,596,889
	39,158,901	39,843,089	39,608,489
NET OUTGOINGS.			
6. Expenditure charged to Provincial Balances	640,800	—352,500	757,700
7. Capital Expenditure of Government in India	2,224,600	1,961,900	2,506,100
8. Loans to Municipalities, &c.	827,700	709,900	907,000
9. Other items	170,400	—552,500	—177,700
10. *Issues on Capital Account to Railway Companies*	1,221,400	985,800	887,200
11. Council Bills. *Sterling Account*	14,690,900	15,509,300	14,921,900
12. Do. Exchange	6,829,800	6,984 300	6,712,200
Add Closing Balance	12,553,301	14 596,889	13,094,089
	39,158,901	39,843,089	39,608,489

The headings in italics are connected with and explained by the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

64. In the Budget Estimate, provision was made for a loan of Rx. 2,500,000 in India. By the 29th June, on which date the Notification calling for tenders was issued, the partial failure of the opium crop was known and the consequent saving in Expenditure was assured. The Revenue receipts also indicated an improvement over the Estimate. Under these circumstances it was determined to reduce the amount of the loan offered for subscription to Rx. 2,000,000. This was taken up at an average rate of R99-14-11·5 per 100 rupees yielding Rx. 1,998,697.

In 1890-91 it is not proposed to raise any loan in India, notwithstanding a contemplated Capital Expenditure on Railways and Canals of Rx. 3,750,000. The large surplus expected in the current year, both on Imperial and Provincial account, and the provision made under Famine Insurance for reduction of debt in both years, and which appears against item No. 4 in the statement above, will enable us, we hope, to avoid borrowing in 1890-91. This is the present intention of the Government, but full liberty is reserved to modify this intention to any extent that circumstances may require.

SAVINGS BANKS.

65. The influences which determined Government to reduce the limits of deposits in Savings Banks were mentioned in paragraph 101 of last year's Financial Statement. It was to be expected that for the first year the effect of this

change would be marked, as deposits, which at the date of change were in excess of the new maximum (R2,000), had to be reduced below that sum before further sums could be received to credit of the same account. The effect of the change of rule will be evident from the following figures :—

YEAR.	Net addition to deposits in the year (cash).	Interest.	Total net addition.
	Rx.	Rx.	Rx.
1887-88	+656,300	+224,000	+880,300
1888-89	685,200	+261,800	+947,000
1889-90 } Estimates { . . .	—320,500	+281,500	—39,000
1890-91 } Estimates { . . .	—34,400	+288,800	+254,400

The objections which might be taken to an alteration of rule which leads to such results are obvious. But it was impossible for the Government to continue a system under which the sum held at call had approached to an amount nearly equal to the minimum cash balance necessary for the discharge of public business, and which promised to further increase at the rate of nearly a crore a year.

LOANS TO MUNICIPALITIES AND PRESIDENCY CORPORATIONS.

66. The net figures for Local loans in 1889-90 and 1890-91 are Rx. 709,900 and Rx. 907,000, of which Rx. 300,000 and Rx. 370,000 represent the balances of the advances made by Local Governments under the system described in paragraphs 114 to 118 of last year's Financial Statement. Judged from the demands made by Local Governments, the system has proved very acceptable to them.

In the current year a total sum of Rx. 420,000 will be advanced to the Port Commissioners on account of the Kidderpore Docks, and in 1890-91 a sum of Rx. 553,200. The Bombay Port Trust only asks for Rx. 20,000, and that in the current year.

The advances made to these two Corporations on account of the Docks will stand thus :—

	Calcutta.	Bombay.
	Rx.	Rx.
Up to 1888-89	1,377,600	848,600
Advanced in 1889-90 } Estimates { . .	420,000	20,000
" 1890-91 } Estimates { . .	553,200	...
TOTAL .	2,350,800	868,600

67. Owing to the favourable nature of the year the closing balance on 31st March 1890, which was estimated at Rx. 12,553,000 a year ago, is now expected to be Rx. 14,597,000, notwithstanding provision for an increase of Secretary of State's drawings of £818,400. In 1890-91 provision is made for payments of Secretary of State's Bills to the extent of £14,922,000, and the year is expected to close with a balance of Rx. 13,094,000.

Section V.—Summary.

68. The principal features in this Statement are :—

(*a*) The Accounts for 1888-89 have closed with a surplus of Rx. 37,018 after including in the Expenditure Rx. 789,595 spent on Defence Works.

(*b*) The Revised Estimates of 1889-90 show a surplus of Rx. 1,809,700 after restoring the Famine Grant to Rx. 600,000 (or Rx. 1,058,100 including the net charge on the revenues on account of the Protective Railways con-

structed through the Agency of Companies), and postponing the contribution of Rx. 490,000 from Provincial resources for which credit was taken in the Budget Estimate, to 1890-91. All the main Revenue heads have contributed to this improvement. The saving in Opium expenditure, owing to a scanty crop, is Rx. 708,800. The Estimate of Exchange, which was taken in the Budget at 1*s.* 4·38*d.*=R1, is placed at 1*s.* 4·552*d.*=R1, and yields a saving of about Rx. 200,000. Rx. 758,400 spent on Defence Works are included in the Expenditure.

(*c*) The Budget Estimates show a surplus of Rx. 270,400. Exchange is taken at 1*s.* 4·552*d.* as in the Revised Estimate. Extra taxation has been imposed on imported spirits and Indian brewed beer has been made subject to the same tax as is levied on imported beer, the expected addition to the revenues being estimated at about Rx. 100,000. Credit has been taken for the contribution of Rx. 490,000 from Provincial Revenues, originally estimated for as a receipt of 1889-90. The Famine Relief and Insurance Grant has been maintained at Rx. 600,000. Including the net charge on the revenues on account of the Protective Railways the grant is Rx. 1,032,800. Army Expenditure is unusually heavy, being estimated at about Rx. 1,203,300 more than the expenditure in 1888-89, chiefly owing to the contemplated re-armament to be carried out next year. The Estimate of Expenditure includes Rx. 892,300 for Defence Works. In view of the heavy charges that fall on the revenues of the year in connection with the re-armament, the result is considered satisfactory.

(*d*) The Capital outlay on Railways and Irrigation Works is estimated at Rx. 3,468,100 in 1889-90 and at Rx. 3,750,000 in 1890-91.

(*e*) The Secretary of State proposes to sell £14,989,000 of Council Bills, also to borrow £5,400,000 for purchase of the South Indian Railway, for making advances to Companies engaged in constructing Railways for the State, and for paying off debentures. This announcement is accompanied by the usual reserve that, though these are the present intentions of the Secretary of State, he will remain entirely at liberty to vary the amounts to be raised by bills or by loans as he may find occasion.

(*f*) Although the estimates provide for a Capital outlay of Rx. 3,750,000 on Railways and Canals and for Rx. 907,000 to be advanced to Port Commissioners and Local Governments for local purposes, it is not expected that a loan will be necessary in India in 1890-91. It is mainly owing to the partial restoration of the Famine Insurance Grant, and the high cash balances resulting from the surplus of 1889-90, and the estimated surplus of 1890-91, that the Government expects to be able to find funds for the Capital outlay on Public Works without having recourse to borrowing. No pledge is, however, given that Government will not borrow in India during the year.

(*g*) The warning against desponding and pessimist views in connection with Indian Finance given last year is justified by the course of events. Further improvement in the financial position is anticipated, but prudence and economy are needed to meet the dangers and difficulties of the future.

D. BARBOUR.

CALCUTTA;
March 21, 1890.

APPENDIX I.

Despatch from Her Majesty's Secretary of State for India, to the Government of India, No. 378, dated 17th December 1885.

In my Despatch of the 10th instant, No. 367, I authorized your Government to charge against the Famine Insurance Grant the amount payable during the next five years as interest on capital raised by Companies for the purpose of constructing any of the lines which are mentioned by your Government as being, in your opinion, needed for the protection of the country against famine, but which you are not at present able to construct through State agency.

2 It was not my intention thereby in any way to interfere with the new form of account suggested in my despatch of the 27th of August, No. 237, by which all charges on account of the working expenses and interest payable for railways are to be collected into one group, apart from the capital expenditure on the construction of such works.

3. I have, accordingly, to request that the interest mentioned in the first paragraph of this despatch may be placed under the head of Railways (Expenditure on Revenue Account), and that under Famine Relief and Insurance a note may be appended, stating that there is a further sum (to be specified) which has been charged under the head of Railways, for interest paid to Companies formed for the construction of lines calculated to protect the country against famine.

Telegram from the Government of India, to Her Majesty's Secretary of State for India, dated 5th March 1890.

Please refer to paragraph 3 of Your Lordship's Financial Despatch No 378, dated 17th December 1885. We suggest that in future the net charge on the revenues, *i.e.*, interest less net earnings, on account of Protective Railways constructed through the agency of Companies, namely, the Indian Midland and the Bengal-Nagpur Railways, be shown in the note under the head "Famine Relief and Insurance" instead of interest. Please telegraph reply as quickly as possible.

Telegram from Her Majesty's Secretary of State for India, to the Government of India, dated 6th March 1890

Your telegram in the Finance Department, dated 5th March last, regarding note under the head Famine Relief and Insurance. I agree to your proposal.

APPENDIX II.

ACCOUNTS AND ESTIMATES.

Accounts	1888-89.
Revised Estimates . . .	1889-90.
Budget Estimates . . .	1890-91.

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General Statement of the Accounts and Estimates of the Revenue India, in India

	For detail *vide* Statement.	RECEIPTS.			
		ACCOUNTS, 1888-89.	BUDGET ESTIMATE, 1889-90.	REVISED ESTIMATE, 1889-90.	BUDGET ESTIMATE, 1890-91.
Revenue—		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue—					
Land Revenue	...	23,016,404	23,391,700	23,817,300	23,874,400
Opium	...	8,562,319	8,260,000	8,546,400	8,203,300
Salt	...	7,675,634	8,029,900	8,192,500	8,233,500
Stamps	...	3,927,088	3,959,500	4,060,500	4,034,900
Excise	...	4,705,346	4,727,300	4,837,400	4,844,500
Other Heads	A	8,333,970	8,575,400	8,970,700	9,005,300
TOTAL, PRINCIPAL HEADS	A	56,220,761	56,943,800	58,424,800	58,195,900
Interest	"	841,822	734,200	867,700	789,900
Post Office, Telegraph, and Mint	"	2,244,826	2,328,700	2,339,700	2,423,400
Receipts by Civil Departments	"	1,507,961	1,464,200	1,518,700	1,521,500
Miscellaneous	"	1,792,778	1,340,300	1,325,500	1,243,000
Railways	"	15,520,696	16,686,500	16,503,300	17,151,400
Irrigation	"	1,900,718	1,889,300	1,985,300	2,035,000
Buildings and Roads	"	604,753	603,700	649,200	589,400
Receipts by Military Departments	"	1,062,363	944,600	1,022,100	982,600
TOTAL REVENUE	...	81,696,678	82,935,300	84,636,300	84,932,100
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	13,487,881	5,871,400	5,077,400	6,359,000
Unfunded Debt (net Incurred)	"	990,374	629,700	14,100	309,600
Deposits and Advances (net)	"	...	...	891,700	710,200
Loans and Advances by Provincial Governments	"	5,468	...	...	...
Remittances (net)	"	...	43,800	732,200	...
Secretary of State's Bills drawn	"	14,262,859	14,689,900	15,400,900	14,989,000
TOTAL RECEIPTS	...	110,443,260	104,170,100	106,752,600	107,299,900
Balance on 1st April—India	...	13,883,701	12,900,001	13,305,189	14,596,889
England	...	5,900,697	3,849,797	3,259,933	4,503,833
GRAND TOTAL	...	130,227,658	120,919,898	123,317,722	126,400,622

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT,
The 21st March 1890.

E. W. KELLNER,
Deputy Comptroller General.

and Expenditure and Receipts and Disbursements of the Government of and in England.

Figures nearest to 100 in columns for Estimates.

	For detail *vide* Statement.	DISBURSEMENTS. Accounts, 1888-89.	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
Expenditure—		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues	B	9,737,896	9,730,000	9,014,500	9,775,500
Interest	"	4,712,259	4,358,600	4,262,300	4,296,300
Post Office, Telegraph, and Mint	"	2,146,511	2,268,300	2,205,100	2,328,600
Salaries and Expenses of Civil Departments	"	13,013,543	13,291,200	13,282,500	13,596,800
Miscellaneous Civil Charges	"	4,884,376	4,823,200	4,848,700	4,945,400
Famine Relief and Insurance	"	78,336	100,500	607,500	600,000
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	"	22,401	10,200	5,900	4,800
Railway Revenue Account	"	17,754,088	18,713,100	18,406,900	19,017,900
Irrigation	"	2,622,964	2,614,700	2,709,300	2,739,400
Buildings and Roads	"	5,310,732	5,482,400	5,439,400	5,717,300
Army Services	"	20,301,841	20,974,700	20,933,600	21,505,100
Special Defence Works		789,595	1,102,900	758,400	892,300
Total Expenditure, Imperial and Provincial	...	81,374,542	83,469,800	82,474,100	85,419,100
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	+343,140	+24,600	+385,100	+7,700
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—58,022	—665,400	—32,600	—765,400
Total Expenditure charged against Revenue	...	81,659,660	82,829,000	82,826,600	84,661,700
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works	End of B	1,638,001	4,089,500	3,468,100	3,750,000
Capital charge involved in redemption of liabilities	...	10,336,049	...	...	4,695,000
Debt, Deposits, and Advances—					
Deposits and Advances (net)	C	354,414	19,700	...	...
Loans to Native States and Presidency Corporations, &c. (net advances)	"	572,446	463,600	409,900	537,000
Loans and Advances by Provincial Governments	"	...	364,100	300,000	370,000
Capital of Railway Companies (net Payments)	"	4,031,539	3,763,100	1,703,100	2,200,500
Remittances (net)	"	39,455	...	...	18,000
Secretary of State's Bills paid	"	15,030,972	14,690,900	15,509,300	14,921,900
Total Disbursements	...	113,662,536	106,219,900	104,217,000	111,154,100
Balance on 31st March—India	...	13,305,189	12,553,361	14,596,889	13,094,089
England	...	3,259,933	2,146,697	4,503,833	2,152,433
GRAND TOTAL	...	130,227,658	120,919,898	123,317,722	126,400,622

	Rx.	*Rx.*	*Rx.*	*Rx.*
Revenue	81,695,678	82,935,300	84,636,300	84,932,100
Expenditure chargeable thereon	81,659,660	82,829,000	82,826,600	84,661,700
Surplus (+) or Deficit (—)	+37,018	+106,300	+1,809,700	+270,400

E. GAY,
Comptroller General.

E. J. SINKINSON,
Secretary to the Government of India.

A.—*STATEMENT of the REVENUE of*

HEADS OF REVENUE.	ACCOUNTS, 1888-89. India. Imperial.	India. Provincial and Local.	England.	Exchange * 1-4 37/8d.	TOTAL.	REVISED India. Imperial.	India. Provincial and Local.
	Rx.	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue—							
I.—Land Revenue	14,016,863	8,999,541	...	...	23,016,404	14,726,800	9,090,500
II.—Opium	8,562,319	...	...	...	8,562,319	8,546,400	...
III.—Salt	7,649,281	26,353	..	...	7,675,634	8,156,900	55,600
IV.—Stamps	1,145,628	2,781,460	...	...	3,927,088	1,186 900	2,873,600
V.—Excise	3,443,988	1,261,358	...	...	4,705 346	3,622,000	1,215,400
VI.—Provincial Rates	554	3 053,700	...	...	3,054,254	600	3,345 200
VII.—Customs	1,318,609	14 175	...	...	1,332,784	1,472 100	15,200
VIII.—Assessed Taxes	899,073	621,867	...	...	1,520,940	899,400	667,700
IX.—Forest	691,084	657,963	...	...	1,349,047	749,000	697,400
X.—Registration	166,951	164,761	...	...	331,712	174,400	172,300
XI.—Tributes from Native States	745,233	...	...	...	745,233	777,400	...
TOTAL	38,639,583	17,581,178	...	...	56 220,761	40,311 900	18,112,900
XII.—Interest	555,764	87,546	135,477	63 035	841,822	585,600	87,400
Post Office, Telegraph, and Mint—							
XIII—Post Office	1,275,483	6,057	...	...	1,281,540	1,297,900	6,400
XIV.—Telegraph	717,343	434	16,632	7,739	742,148	744,000	500
XV.—Mint	221,097	..	28	13	221 138	267,100	...
TOTAL	2,213 923	6,491	16,660	7,752	2,244,826	2,309,000	6,900
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	28,173	308,134	...	...	336,307	23,000	325,300
XVI.—Law and Justice { Jails	30,687	228,617	...	...	259,304	43,300	232,500
XVII.—Police	22,513	330,484	...	...	352,997	30,900	336,300
XVIII.—Marine	93,207	118,559	...	...	211,766	73 700	115,900
XIX.—Education	2,045	210,076	...	...	212,121	1,500	201,200
XX.—Medical	1,116	56,846	2,711	1,261	61,934	700	55,200
XXI.—Scientific and other Minor Departments	5,941	65,866	1,177	548	73,532	5,800	68,400
TOTAL	183,682	1,318,582	3,888	1,809	1,507,961	178,900	1,334,800
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, &c.	196,653	40,481	104,707	48,718	390,559	181,500	39,100
XXIII—Stationery and Printing	23,659	44,706	...	...	68,365	26,700	43,200
XXIV.—Exchange	951,453	.	...	...	951,453	453,400	...
XXV.—Miscellaneous	82,212	294,045	4,193	1,951	382,401	133,500	292,000
TOTAL	1,253,977	379,232	108,900	50,669	1,792,778	795 100	374,300
Railways—							
XXVI.—State Railways (gross Receipts)	10,289 054	1,537,729	230	107	11,827,120	11,690,200	1,669,800
XXVII.—Guaranteed Companies (Net Traffic Receipts)	3,650,808	...	...	...	3,650,808	3,100,000	...
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	42,768	...	...	...	42,768	43,000	...
TOTAL	13,982,630	1,537,729	230	107	15 520,696	14,833,200	1,669,800
Irrigation—							
XXIX.—Major Works: Direct Receipts	468,058	593,744	...	...	1,061,802	535,500	615,500
Portion of Land Revenue due to Irrigation	671,041	..	...	...	671,041	669,400	...
XXX.—Minor Works and Navigation	35,501	132 374	...	..	167,875	36 500	128,400
TOTAL	1,174,600	726,118	...	...	1 900,718	1,241,400	743,900
Buildings and Roads—							
XXXI.—Military Works	42,544	...	...	...	42,544	40,400	...
XXXII.—Civil Works	12,144	511,411	26,380	12,274	562,209	49,900	521,900
TOTAL	54,688	511,411	26,380	12,274	604,753	90,300	521,900
Receipts by Military Departments—							
XXXIII.—Army { Effective	940,998	...	32,884	15 301	989 183	901,400	...
Army { Non-effective	64,078	...	6,212	2,890	73,180	56,600	...
TOTAL	1,005,076	...	39,096	18,191	1,062,363	958,000	...
TOTAL REVENUES	59,063,923	22,148,287	330,631	153,837	81,696,678	61,303 400	22,851,900

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England.

INDIA, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1889-90.				BUDGET ESTIMATE, 1890-91.						
				INDIA.						
England.	Exchange.* 1-4·552d.	TOTAL.	Increase + Decrease — of Revised, as compared with Budget Estimates, 1889-90.	Imperial.	Provincial and Local.	England.	Exchange. 1-4·552d.	TOTAL.	Increase + Decrease — of Budget 1890-91 as compared with Budget, 1889-90	Increase + Decrease — of Budget, 1890-91, as compared with Revised Estimates, 1889-90.
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
...	...	23,817,300	+ 425,600	15,303,700	8,570,700	...	...	23,874,400	+ 482,700	+ 57,100
...	...	8,546,400	+ 286,400	8,203,300	...	...	...	8,203,300	− 56,700	− 343,100
...	...	8,192,500	+ 162,600	8,200,500	33,000	...	...	8,233,500	+ 203,600	+ 41,000
...	...	4,060,500	+ 101,000	1,180,300	2,854,600	...	...	4,034,900	+ 75,400	− 25,600
...	...	4,837,400	+ 110,100	3,626,800	1,217,700	...	...	4,844,500	+ 117,200	+ 7,100
...	...	3,345,800	+ 87,800	600	3,348,800	...	...	3,349,400	+ 91,400	+ 3,600
...	...	1,487,300	+ 68,900	1,546,400	14,700	...	...	1,561,100	+ 142,700	+ 73,800
...	...	1,567,100	+ 51,800	896,600	662,100	...	...	1,558,700	+ 43,400	− 8,400
...	...	1,446,400	+ 176,800	722,000	692,400	...	...	1,414,400	+ 144,800	− 32,000
...	...	346,700	+ 15,600	173,900	171,600	...	...	345,500	+ 14,400	− 1,200
...		777,400	− 5,600	776,200	...	...	...	776,200	− 6,800	− 1,200
..		58,424,800	+ 1,481,000	40,630,300	17,565,600	...	...	58,195,900	+ 1,252,100	− 228,900
134,300	60,400	867,700	+ 133,500	597,600	102,400	62,000	27,900	789,900	+ 55,700	− 77,800
...	...	1,304,300	− 43,700	1,379,200	7,000	...	...	1,386,200	+ 38,200	+ 81,900
16,400	7,400	768,300	+ 16,200	769,300	400	16,200	7,300	793,200	+ 41,100	+ 24,900
...	...	267,100	+ 38,500	244,000	...	...	...	244,000	+ 15,400	− 23,100
16,400	7,400	2,339,700	+ 11,000	2,392,500	7,400	16,200	7,300	2,423,400	+ 94,700	+ 83,700
...	...	348,300	+ 21,500	23,400	318,400	...	...	341,800	+ 15,000	− 6,500
...	...	275,800	+ 5,700	38,000	251,300	...	...	289,300	+ 19,200	+ 13,500
...	...	367,200	+ 21,200	22,400	335,700	...	...	358,100	+ 12,100	− 9,100
...	...	189,600	+ 4,900	76,500	115,900	...	...	192,400	+ 7,700	+ 2,800
...	...	202,700	− 9,700	1,200	203,200	...	...	204,400	− 8,000	+ 1,700
2,600	1,200	59,700	+ 3,500	700	57,000	2,600	1,200	61,500	+ 5,300	+ 1,800
800	400	75,400	+ 7,400	5,000	68,600	300	100	74,000	+ 6,000	− 1,400
3,400	1,600	1,518,700	+ 54,500	167,200	1,350,100	2,900	1,300	1,521,500	+ 57,300	+ 2,800
104,100	46,800	371,500	− 43,600	178,600	41,200	98,700	44,400	362,900	− 52,200	− 8,600
...	...	69,900	+ 4,300	27,500	45,300	...	...	72,800	+ 7,200	+ 2,900
...	...	453,400	− 73,900	443,500	...	...	...	443,500	− 83,800	− 9,900
3,600	1,600	430,700	+ 98,400	81,600	278,600	2,500	1,100	363,800	+ 31,500	− 66,900
107,700	48,400	1,325,500	− 14,800	731,200	365,100	101,200	45,500	1,243,000	− 97,300	− 82,500
200	100	13,360,300	+ 256,800	12,060,000	1,717,000	200	100	13,777,300	+ 673,800	+ 417,000
...	...	3,100,000	− 460,000	3,342,000	...	...	..	3,342,000	− 218,000	+ 242,000
...	...	43,000	+ 20,000	32,100	...	...	...	32,100	+ 9,100	− 10,900
200	100	16,503,300	− 183,200	15,434,100	1,717,000	200	100	17,151,400	+ 464,900	+ 648,100
...	...	1,151,000	+ 60,900	546,300	627,600	...	...	1,173,900	+ 83,800	+ 22,900
...	...	669,400	+ 40,000	688,100	...	...	...	688,100	+ 58,700	+ 18,700
...	..	164,900	− 4,900	41,000	132,000	...	...	173,000	+ 3,200	+ 8,100
...	...	1,985,300	+ 96,000	1,275,400	759,600	...	...	2,035,000	+ 145,700	+ 49,700
...	...	40,400	+ 1,500	38,000	...	...	...	38,000	− 900	− 2,400
25,500	11,500	608,800	+ 44,000	11,700	504,900	24,000	10,800	551,400	− 13,400	− 57,400
25,500	11,500	649,200	+ 45,500	49,700	504,900	24,000	10,800	589,400	− 14,300	− 59,800
35,700	16,100	953,200	+ 74,700	865,200	...	30,000	13,500	908,700	+ 30,200	− 44,500
8,500	3,800	68,900	+ 2,800	60,800	...	9,000	4,100	73,900	+ 7,800	+ 5,000
44,200	19,900	1,022,100	+ 77,500	926,000	...	39,000	17,600	982,600	+ 38,000	− 39,500
331,700	149,300	84,636,300	+ 1,701,000	62,204,000	22,372,100	245,500	110,500	84,932,100	+ 1,996,800	+ 295,800

exchange thereon calculated in accordance with the average Rate obtained for Bill and Telegraphic Transfers sold during the year.

B.—*Statement of the Expenditure chargeable on the*

HEADS OF EXPENDITURE.	ACCOUNTS, 1888-89. India. Imperial.	India. Provincial and Local.	England.	Exchange.† 1-4 379d.	Total.	REVISED India. Imperial.	India. Provincial and Local.
	Rx.	*Rx*	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	152,174	76,444	...	...	228,618	167,400	71,600
2.—Assignments and Compensations	549,218	937,017	...	...	1,486,235	575,400	976,000
Charges in respect of Collection, *viz.:*—							
3.—Land Revenue	259,038	3,254,063	584	272	3,513,957	304,100	3,327,900
4.—Opium (including cost of Production)	2,596,772	...	773	360	2,597,905	1,653,900	...
5.—Salt (including cost of Production)	410,257	2,341	260	121	412,979	410 800	9,800
6.—Stamps	—9,221	94,136	47,265	21,992	154,172	—12,000	96,700
7.—Excise	101,341	36,420	123	57	137,941	114,800	39,100
8.—Provincial Rates	...	59,383	...	...	59,383	...	54 900
9.—Customs	48,377	85,343	121	56	133,897	48,700	85,700
10.—Assessed Taxes	15,196	11,932	...	...	27,128	14,600	13,400
11.—Forest	386,476	402,019	2,392	1,113	792 000	373,300	439,900
12.—Registration	97,173	96,508	...	...	193,681	96,800	96,000
Total	4 606,801	5,055,606	51,518	23,971	9,737,896	3,747,800	5,211,000
Interest—							
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	326,798	47,390	2,662,056	1,238,609	4 274,853	278,800	53,300
14.—Interest on other Obligations	434,662	2,341	275	128	437,406	444,200	2,300
Total	761,460	49,731	2,662,331	1,238,737	4,712,259	723,000	55,600
Post Office, Telegraph, and Mint—							
15.—Post Office	1,106,403	111,286	85,146	39,617	1,342,452	1,148,000	113,300
16.—Telegraph	559,558	453	98,330	45,751	704 092	572,100	500
17.—Mint	89,118	...	7,404	3 445	99,967	102,300	...
Total	1,755,079	111,739	190,880	88,813	2,146,511	1,822,400	113,800
Salaries and Expenses of Civil Departments—							
18.—General Administration	593,342	798,077	241,412	112,325	1,745,156	590,300	814,600
19.—Law and Justice: Courts	83,812	2,609,501	641	298	2,694,252	94,100	2,608,400
19.—Law and Justice: Jails	158,187	675,996	..	...	834,183	164,700	687,900
20.—Police	880,736	2,873,558	...	...	3,754,294	934,300	2,951,900
21.—Marine (including river Navigation)	276,424	151,868	102,364	47,628	578,284	345 600	169,100
22.—Education	15,200	1,276,871	1,085	504	1 293,660	15,600	1,285,500
23.—Ecclesiastical	156,050	7	545	254	156,856	159,200	...
24.—Medical	33,076	729 174	6,813	3,170	772 233	36,200	735,600
25.—Political	659,555	53,013	29,772	13,853	756,193	633,100	52,200
26.—Scientific and other Minor Departments	252,361	148,478	18,831	8,762	428 432	253,900	144,300
Total	3,108,743	9,316,543	401,463	186,794	13,013,543	3,227,000	9,449,500
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	516,905	...	18,257	8,495	543,657	527,900	...
28.—Civil Furlough and Absentee Allowances	1,180	...	216,503	100,735	318,418	1,600	..
29.—Superannuation Allowances and Pensions	86,778	665,716	1,612,200	750,129	3 114,823	88,300	700,000
30.—Stationery and Printing	57,120	388,802	53,535	24,909	524,372	100,500	394,100
31.—Exchange	..	.	...	...	...	.	...
32.—Miscellaneous	128,138	203,414	35,184	16,370	383,106	55,000	186,800
Total	790,127	1,257 932	1,935,679	900,638	4 884,376	773,300	1,280,900
Famine Relief and Insurance—							
33.—Famine Relief	...	7,799	...	..	7,799	...	100,000
34.—Construction of Protective Railways	...		...	...	...	...	...
35.—Construction of Protective Irrigation Works	70,537	..	...	...	70,537	74,000	...
36.—Reduction of Debt	...	..	...	...	..	433,500	..
Total*	70,537	7,799	...	...	78,336	507 500	100,000
Carried over	11,092,747	15,700,150	5 241,871	2 438,053	34,572 921	10 801,000	16,210,800

The "Interest on Debt" is distributed as follows:—

	Accounts, 1888-89. India.	England	Exchange.	Total.
	Rx.	£	*Rx.*	*Rx.*
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	374,188	2,662,056	1,238,609	4,274,853
Under Railway Revenue Account	2,692,498	631,812	293,971	3,618,281
Under Irrigation	1,040,717			1,040,717
Total	4,107,403	3,293,868	1,532,580	8,933,851

† See foot-note to Statement A.

* The following further sums, which are included under XXVI and 38 State Railways, are chargeable to the grant for Famine Relief

	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
Indian Midland Railway	210,836	214,600	181,900
Bengal Nagpur Railway	219,196	243,500	250,900

Revenues of India, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1889-90.			Increase + Decrease — of Revised, as compared with Budget Estimates, 1889-90.	BUDGET ESTIMATE, 1890-91.					Increase + Decrease — of Budget, 1890-91, as compared with Budget, 1889-90.	Increase + Decrease — of Budget, 1890-91, as compared with Revised Estimate, 1889-90.
				India.						
England.	Exchange.† 1-4·552d.	Total.		Imperial.	Provincial and Local.	England.	Exchange. 1-4·552d.	Total.		
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
...	...	239,000	+17,900	153,900	65,700	...	...	219,600	−1,500	−19,400
...	...	1,551,400	+10,000	566,300	946,700	...	...	1,513,000	−28,400	−38,400
600	300	3,632,900	+3,800	341,100	3,371,100	800	400	3,713,400	+84,300	+80,500
1,100	500	1,655,500	−708,800	2,303,900	...	600	300	2,304,800	−59,500	+649,300
200	100	420,900	−41,100	445,300	7,600	100	...	453,000	−9,000	+32,100
34,500	15,500	134,700	+400	−12,300	97,800	39,700	17,900	143,100	+8,800	+8,400
200	100	154,200	...	128,700	43,800	100	...	172,600	+18,400	+18,400
...	...	54,900	−5,600	...	43,500	...	...	43,500	−17,000	−11,400
100	...	134,500	−3,800	50,000	88,300	200	100	138,600	+300	+4,100
...	...	28,000	−800	16,100	15,100	...	...	31,200	+2,400	+3,200
1,700	800	815,700	+14,400	391,900	452,200	2,600	1,200	847,900	+46,600	+32,200
...	...	192,800	−1,900	97,900	96,900	...	...	194,800	+100	+2,000
38,400	17,300	9,014,500	−715,500	4,482,800	5,228,700	44,100	19,900	9,775,500	+45,500	+761,000
2,402,300	1,081,000	3,815,400	−87,600	174,700	66,700	2,482,300	1,117,000	3,840,700	−62,300	+25,300
300	100	446,900	−8,700	452,900	2,300	300	100	455,600	...	+8,700
2,402,600	1,081,100	4,262,300	−96,300	627,600	69,000	2,482,600	1,117,100	4,296,300	−62,300	+34,000
72,300	32,500	1,366,100	−36,700	1,182,900	114,200	84,700	38,100	1,419,900	+17,100	+53,800
101,600	45,700	719,900	−42,500	586,000	500	147,600	66,400	800,500	+38,100	+80,600
11,600	5,200	119,100	+16,000	98,200	...	6,900	3,100	108,200	+5,100	−10,900
185,500	83,400	2,205,100	−63,200	1,867,100	114,700	239,200	107,600	2,328,600	+60,300	+123,500
240,800	108,400	1,754,100	−25,800	605,600	812,000	242,600	109,200	1,769,400	−10,500	+15,300
4,200	1,900	2,708,600	−13,900	107,300	2,648,700	2,700	1,200	2,759,900	+37,400	+51,300
...	...	852,600	+10,800	173,700	714,200	...	...	887,900	+46,100	+35,300
...	...	3,886,200	−58,800	925,300	3,023,900	...	...	3,949,200	+4,200	+63,000
110,300	49,600	674,600	+92,600	315,900	147,000	107,800	48,500	619,200	+37,200	−55,400
1,600	700	1,303,400	−51,000	21,700	1,371,600	1,700	800	1,395,800	+41,400	+92,400
500	200	159,900	−4,100	166,800	...	300	100	167,200	+3,200	+7,300
6,600	3,000	781,400	−10,800	37,000	763,200	7,000	3,100	810,300	+18,100	+28,900
23,200	10,500	719,000	+37,000	640,000	57,300	23,300	10,500	731,100	+49,100	+12,100
30,700	13,800	442,700	+15,300	308,400	161,000	25,800	11,600	506,800	+79,400	+64,100
417,900	188,100	13,282,500	−8,700	3,301,700	9,698,900	411,200	185,000	13,596,800	+305,600	+314,300
19,000	8,600	555,500	+32,700	511,100	...	12,500	5,600	529,200	+6,400	−26,300
204,700	92,100	298,400	−28,600	1,600	...	217,000	97,700	316,300	−10,700	+17,900
1,631,000	734,000	3,153,300	+6,000	86,400	712,700	1,645,000	740,300	3,184,400	+37,100	+31,100
46,000	20,700	561,300	+34,800	137,000	401,100	48,600	21,900	608,600	+82,100	+47,300
...	...	...	...	...	...	...	...	...	...	...
26,500	11,900	280,200	−19,400	50,500	212,900	30,000	13,500	306,900	+7,300	+26,700
1,927,200	867,300	4,848,700	+25,500	786,600	1,326,700	1,953,100	879,000	4,045,400	+122,200	+96,700
...	...	100,000	+79,500	...	10,500	...	...	10,500	−10,000	−89,500
...	...	...	...	...	...	...	...	...	...	...
...	...	74,000	−6,000	65,000	...	...	...	65,000	−15,000	−9,000
...	...	433,500	+433,500	524,500	...	...	...	524,500	+524,500	+91,000
...	...	607,500	+507,000	589,500	10,500	...	...	600,000	+499,500	−7,500
4,971,600	2,237,200	34,220,600	−351,200	11,655,300	16,448,500	5,130,200	2,308,600	35,542,600	+970,800	+1,322,000

REVISED ESTIMATE, 1889-90.				BUDGET ESTIMATE, 1890-91.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
332,100	2,402,300	1,081,000	3,815,400	241,400	2,482,300	1,117,000	3,840,700
2,769,900	914,100	411,400	4,095,400	2,891,600	988,400	444,800	4,324,200
1,061,100	...	...	1,061,100	1,083,200	...	...	1,083,200
4,163,100	3,316,400	1,492,400	8,971,900	4,215,600	3,470,700	1,561,800	9,248,100

nd Insurance as representing the net charge on the Revenues on account of Protective railways constructed through the agency of Companies :—

B.—*Statement of the Expenditure chargeable on the*

Heads of Expenditure.	Accounts, 1888-89					Revised	
	India		England.	Exchange * 1-4 379d	Total.	India.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Brought forward	11,092,747	15,799 350	5,241,871	2,438,953	34,572,921	10,801,000	16,210,800
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	22,401	...	...	22,401	...	31,900
Railway Revenue Account—							
38.—State Railways: Working Expenses	5,241,911	817,345	...	..	6,059,256	5,948,000	847,500
Interest on Debt	2,216,121	456,962	631,812	293,971	3,598,866	2,273,600	476,900
Annuities in purchase of Railways	...	...	1,688,558	785,657	2,474,215	...	...
Interest chargeable against Companies on Advances	...	..	...		..	...	...
Interest on Capital deposited by Companies	19,703	...	634,482	295,214	949,399	19,400	...
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	614,540	...	...	..	614 540	467,900	
Interest	6,671		2,697,388	1,255 048	3,959,107	10,200	
40.—Subsidized Companies: Land, &c.	13,632	14,439	...	..	28,071	59,500	14,600
Advances of Interest	...	...	...	...	...		
41.—Miscellaneous Railway Expenditure	54,398	16,236	...	...	70,634	136,200	19,000
Total	8,166,976	1,304,982	5,652,240	2,629,890	17,754,088	8,915,000	1,358,000
Irrigation—							
42.—Major Works: Working Expenses	358,547	363,129	...	..	721,676	353,600	370,700
Interest on Debt	532,517	508,200	...	...	1,040,717	548,300	512,800
43.—Minor Works and Navigation	307,465	552,555	376	175	860,571	340,600	582,300
Total	1,198 529	1,423,884	376	175	2,622,964	1,242,500	1,465,800
Buildings and Roads—							
44.—Military Works	1,092,979	...	10,392	4,835	1,108,206	1,134,800	...
45.—Civil Works	745,071	3,312,552	98,891	46,012	4,202,526	655,200	3,458,900
Total	1,838,050	3,312,552	109,283	50,847	5,310,732	1,790,000	3,458,900
Army Services—							
46.—Army: Effective	13,932,872	...	1,756,958	817,482	16,507,312	14,042,200	..
Non-Effective	879,719	..	1,989,247	925,563	3,794,529	907,800	...
Total	14,812,591	...	3,746 205	1,743,045	20,301,841	14,950,000	...
Special Defence Works—							
47.—Special Defence Works	447,823	...	233,246	108,526	789,595	406,000	
Total Expenditure, Imperial and Provincial	37,556,716	21,863 169	14,983,221	6 971,436	81,374,542	38,104,500	22,499,400
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	+343,140					+385,100
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	—58 022			+285,118		—32,600
Total Expenditure charged against Revenue	.	22,148,287			81,659,660		22,851,900

	Accounts, 1888-89.			
	India.	England.	Exchange (charged against Revenue).	Total.
Expenditure not charged to Revenue—	Rx	£	Rx	Rx.
Capital Outlay, Railways and Irrigation Works—				
48.—State Railways: Construction	46,876	772,021	359,214	1,178,111
49.—Irrigation Works	453,506	4,357	2,027	459,890
Total	500,382	776,378	361,241	1,638,001
50.—Capital charge involved in Redemption of Liabilities		10,336,049	..	10,336,049

* See foot-note to Statement A

Revenues of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1889-90.			Increase + Decrease— of Revised, as compared with Budget Estimates, 1889-90.	BUDGET ESTIMATE, 1890-91.					Increase + Decrease — of Budget, 1890-91, as compared with Budget, 1889-90.	Increase + Decrease— of Budget, 1890-91, as compared with Revised Estimates, 1889-90.
				India.						
England.	Exchange* 1-4·552d.	Total.		Imperial.	Provincial and Local.	England.	Exchange, 1-4·552d.	Total.		
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
4,971,600	2,237,200	34,220,600	−351,200	11,655,300	16,448,500	5,130,200	2,308,600	35,542,600	+970,800	+1,322,000
...	...	5,900	−4,300	...	4,800			4,800	−5,400	−1,100
...	...	6,795,700	−78,400	6,235,000	861,000	...	...	7,096,000	+221,900	+300,300
861,500	387,700	3,999,700	−22,100	2,380,000	491,600	865,400	389,400	4,126,400	+104,600	+126,700
1,687,800	759,500	2,447,300	−25,300	...	...	1,690,600	760,800	2,451,400	−21,200	+4,100
52,600	23,700	76,300	+7,000	...	...	123,000	55,400	178,400	+109,100	+102,100
670,600	301,700	991,700	−24,500	19,400	...	669,200	301,100	989,700	−26,500	−2,000
...	...	467,900	−182,100	569,000	...	...	...	569,000	−81,000	+101,100
2,337,100	1,051,700	3,399,000	−40,100	8,600	...	2,369,000	1,066,100	3,443,700	+4,600	+44,700
...	...	74,100	−13,400	37,000	15,000	...	...	52,000	−35,500	−22,100
...	...	...	...	...	...	...	...	...	...	...
...	...	155,200	+72,700	88,000	23,300	...	...	111,300	+28,800	−43,900
5,609,600	2,524,300	18,406,900	−306,200	9,337,000	1,390,900	5,717,200	2,572,800	19,017,900	+304,800	+611,000
...	...	724,300	+32,400	360,000	368,800	...	...	728,800	+36,90	+4,500
...	...	1,061,100	−4,000	564,900	518,300	...	...	1,083,200	+18,100	+22,100
700	300	923,900	+66,200	305,400	617,400	3,200	1,400	927,400	+69,700	+3,500
700	300	2,709,300	+94,600	1,230,300	1,504,500	3,200	1,400	2,739 400	+124,700	+30,100
16,000	7,200	1,158,000	+600	1,126,200	...	23,800	10,700	1,160,700	+3,300	+2,700
115,400	51,900	4,281,400	−43,600	625,300	3,781,100	103,600	46,600	4,556,600	+231,600	+275,200
131,400	59,100	5,439,400	−43,000	17,51,500	3,781,100	127 400	57,300	5,717,300	+234,900	+277,900
2,071,800	932,300	17,046,300	−39,100	13,911,500	...	2,488,100	1,119,600	17,519,200	+433,800	+472,900
2,054,800	924,700	3,887,300	−2,000	894,500	...	2,132,000	959,400	3,985,900	+96,600	+98,600
4,126,600	1,857,000	20,933,600	−41,100	14,806,000	...	4,620,100	2,079,000	21,505,100	+530,400	+571,500
243,000	109,400	758,400	−344,500	425,800	...	321,700	144,800	892,300	−210,600	+133,900
15,082,900	6,787,300	82,474,100	−995,700	39,205,900	23,129,800	15,919,800	7,163,900	85,419,400	+1,949,600	+2,945,300
		+385,100			+7,700			+7,700		
		−32,600			−765,400			−765,400		
		82,826,600			22,372,100			84,661,700		

REVISED ESTIMATE, 1889-90.				BUDGET ESTIMATE, 1890-91.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
1,563,300	1,036,500	466,400	3,066,200	1,960,200	855,000	384,800	3,200,000
398,600	2,300	1,000	401,900	545,900	2,800	1,300	550,000
1,961,900	1,038,800	467,400	3,468,100	2,506,100	857,800	386,100	3,750,000
...	...	...	...	...	4,695,000	...	4 695,000

* See foot-note to Statement A.

C.—*Statement of Receipts and Disbursements other than Revenue*

	Accounts, 1888-89.			Revised Estimate, 1889-90.			Budget Estimate, 1890-91.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Revenue (from Statement A)	81,212,210	330,631	81,542,841	84,155,300	331,700	84,487,000	84,576,100	245,500	84,821,600
Exchange added to Revenue	153,837	...	153,837	149,300	...	149,300	110,500		110,500
Total	81,366,047	330,631	81,696,678	84,304,600	331,700	84,636,300	84,686,600	245,500	84,932,100
Permanent Debt incurred—									
Sterling Debt—									
3½ p. c. India Stock	...	4,030,678		...	...		...	...	
3 p. c. Stock	...	6,921,049		...	3,500,000		...	5,400,000	
Debenture and Debenture Stock	...	3,415,000		...	661,000		...	1,495,000	
Rupee Debt—									
4 p. c. Rupee Loan	3,000,000	...		2,000,000	...		...	...	
Stock Notes	2,073	...		...	...		...	...	
Total	3,002,073	14,366,727	17,368,800	2,000,000	4,161,000	6,161,000	...	6,895,000	6,895,000
Net	...	...	13,487,881			5,077,400			6,359,000
Unfunded Debt—									
Treasury Notes	933	...		1,300	...		1,000	...	
Deposits of Service Funds	128,454	...		129,200	...		131,600	...	
Savings Bank Deposits	5,343,103	...		3,271,600	...		3,462,300	...	
Total	5,472,490	...	5,472,490	3,402,100	...	3,402,100	3,594,900	...	3,594,900
Net	...	...	990,374			14,100			309,600
Deposits and Advances—									
Balances of Provincial Allotments	343,140	...		385,100	...		7,700	...	
Appropriation for reduction of Debt	...	...		433,500	...		524,500	...	
Excluded Local Funds	700,998	...		656,900	...		649,200	...	
Political and Railway Funds	254,877	...		2,2,500	...		273,200	...	
Departmental and Judicial Deposits	13,861,523	...		14,086,500	...		13,794,800	...	
Advances	9,679,831	5,137		10,763,200	4,500		8,978,200	7,100	
Suspense Accounts	165,05	...		32,300	...		11,300	...	
Exchange on Remittance Accounts, net	...	...		113,500	...		833,900	...	
Miscellaneous	379,513	...		75,400	700		71,700	...	
Total	25,384,935	5,137	25,390,072	26,788,900	5,200	26,794,100	25,144,500	7,100	25,151,600
Net	...	...	0			891,700			710,200
Carried over	115,225,545	14,702,495		116,495,600	4,497,900		113,426,000	7,147,600	

and Expenditure of the Government of India, in India and in England.

Figures nearest to 100 in columns for Estimates.

	Accounts, 1888-89.			Revised Estimate, 1889-90.			Budget Estimate, 1890-91.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Expenditure, Imperial and Provincial (from Statement B)	59,419,885	14,983,221	74,403,106	60,603,900	15,082,900	75,686,800	62,335,700	15,919,800	78,255,500
Exchange, charged as Expenditure	6,971,436	...	6,971,436	6,787,300	...	6,787,300	7,163,900	...	7,163,900
Add—Provincial Surpluses, transferred to "Deposits"	343,140	...	343,140	385,100	...	385,100	7,700	...	7,700
Deduct—Provincial Deficits, charged against "Deposits"	—58,022	...	—58,022	—32,600	...	—32,600	—765,400	...	—765,400
Total	66,676,439	14,983,221	81,659,660	67,743,700	15,082,900	82,826,600	68,741,900	15,919,800	84,661,700
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works	500,382	776,378		1,961,900	1,038,800		2,506,100	857,800	
Capital Charge involved in Redemption of Liabilities	...	10,336,049		...	...		...	4,695,000	
Add—Exchange on Expenditure not charged to Revenue	361,241	...		467,400	...		386,100	...	
Total	861,623	11,112,427	11,974,050	2,429,300	1,038,800	3,468,100	2,892,200	5,552,800	8,445,000
Permanent Debt discharged—									
Sterling Debt—									
India 5 p. c. Stock	...	18		...	2,600		...	...	
India 3½ p. c. Debentures	...	...		...	661,000		...	...	
India 4 p. c. Stock	...	3,667,608		...	300,000		...	...	
Oudh and Rohilkund Railway Debentures	...	...		...	...		...	500,000	
Rupee Debt—									
5½ p. c. Loans	300	...		...	...		...	...	
5 p. c. Loans	150	...		...	...		...	...	
4½ p. c. Loans	210,915	...		31,000	...		21,000	...	
4 p. c. Loans	210	...		50,700	...		...	...	
Provincial Debentures	...	...		30,100	...		12,000	...	
Stock Notes	1,718	...		2,200	...		3,000	...	
Total	213,293	3,667,626	3,880,919	120,000	963,600	1,083,600	36,000	500,000	536,000
Net	...	...	0			0			0
Unfunded Debt—									
Special Loans	221	...		500	...		500	...	
Treasury Notes	82	...		...	...		...	...	
Deposits of Service Funds	81,295	...		82,000	...		82,100	...	
Savings Bank Deposits	4,400,518	...		3,305,500	...		3,202,700	...	
Total	4,482,116	...	4,482,116	3,388,000	...	3,388,000	3,285,300	...	3,285,300
Net	...	...	0			0			0
Deposits and Advances—									
Balances of Provincial Allotments	58,022	...		32,600	...		765,400	...	
Excluded Local Funds	678,468	...		681,300	...		678,400	...	
Political and Railway Funds	348,131	...		256,100	...		283,000	...	
Departmental and Judicial Deposits	13,694,114	...		14,213,200	...		13,724,900	...	
Advances	9,483,433	5,346		10,596,700	3,100		8,926,700	4,900	
Suspense Accounts	85,539	...		30,500	...		17,100	...	
Exchange on Remittance Accounts, net	512,798	...		...	...		...	...	
Miscellaneous	878,574	61		88,600	300		41,000	...	
Total	25,739,079	5,407	25,744,486	25,899,000	3,400	25,902,400	24,436,500	[illegible]900	24,441,400
Net	...	...	354,414			0			0
Carried over	97,972,550	29,768,681		99,580,000	17,088,700		99,391,900	21,977,500	

C.—*Statement of Receipts and Disbursements other than Revenue*

	Accounts, 1888-89.			Revised Estimate, 1889-90.			Budget Estimate, 1890-91.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Brought forward	115,225,545	14,702,495		116,495,600	4,497,900		113,426,000	7,147,600	
Loans to Native States and Presidency Corporations, &c.	92,983	...	92,983	111,300	...	111,300	97,200	...	97,200
Net	...	...	0	...	...	0	...	...	0
Loans and Advances by Provincial Governments	203,446	...	203,446	199,700	...	199,700	220,700	...	220,700
Net	...	...	5,468	...	...	0	...	...	0
Capital Receipts from Railway Companies—									
On account of Subscribed Capital	...	1,705,701		...	1 536,700		...	2,732,300	
Repayments	1,412,915	13,890		1,278,400	4,200		1 230,600	...	
Total	1,412,915	1,719,591	3,132,506	1,278,400	1,540,900	2,819,300	1,230,600	2,732,300	3,962,900
Net	...	...	0	...	...	0	...	...	0
Remittances—									
Inland Money Orders	12,781,372	...		14,285,700	...		15,385,700	...	
Other Departmental Accounts	494,507	...		630,600	...		659,500	...	
Net Receipts by Civil Treasuries from—									
Post Office	1,056,976	...		247,700	...		473,000	...	
Guaranteed Railways	3,654,820	...		3,504,200	...		3,624,800	...	
Net Receipts from Civil Treasuries by—									
Telegraph	233	...		14,100	...		1,700	...	
Marine	242,490	...		298,900	...		256,900	...	
Military	13,367,798	...		13,569,400	...		13,445,800	...	
Public Works	2,787,517	...		1,786,300	...		1,859,000	...	
Remittance Account between England and India	1,228,277	155,363		1,020,900	182,100		1,303,300	134,300	
Total	35,613,990	155,363	35,769,353	35,357,800	182,100	35,539,900	37,009,700	134,300	37,144,000
Net	...	...	0	...	...	732,200	...	...	0
Secretary of State's Bills drawn	...	14,262,859	14,262,859	...	15,400,900	15,400,900	...	14,989,000	14,989,000
Total Receipts	152,548,879	30,840,308		153,442,800	21,621,800		151,984,200	25,003,200	
Opening Balance	13,883,701	5,900,697		13,305,189	3,259,933		14,596,889	4,503,833	
GRAND TOTAL	166,432,580	36,741,005		166,747,989	24,881,733		166,581,089	29,507,033	

FORT WILLIAM,
FINANCE AND COMMERCE DEPARMENT,
The 21st March 1890.

E. W. KELLNER,
Deputy Comptroller General.

and Expenditure of the Govt. of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimates.

	Accounts, 1888-89.			Revised Estimate, 1889-90.			Budget Estimate, 1890-91.		
	India	England.	Total.	India.	England	Total	India	England.	Total.
	Rx.	£	*Rx*	*Rx.*	£	*Rx.*	*Rx*	£	*Rx.*
Brought forward	97,972,550	29,768,681		99,580,000	17,088,700	...	99,391,900	21,977,500	...
Loans to Native States and Presidency Corporations, &c	665,429	...	665,429	521,200	...	521,200	634,200	...	634,200
Net	...	...	572,446	...	...	409,900	...	...	537,000
Loans and advances by Provincial Governments	197,978	...	197,978	499,700	...	499,700	590,700	...	590,700
Net	...	...	0	...	...	300,000	...	...	370,000
Payments to Railway Companies on Capital Account—									
For discharge of Debenture	...	200		...	600,000		...	1,804,300	
For Expenditure	4,719,964	2,443,881		2,264,200	1,658,200		2,117,800	2,241,300	
Total	4,719,964	2,444,081	7,164,045	2,264,200	2,258,200	4,522,400	2,117,800	4,045,600	6,163,400
Net	...	...	4,031,539	...	...	1,703,100	...	...	2,200,500
Remittances—									
Inland Money Orders	12,758,144	...		14,285,700	..		15,385,700	...	
Other Local Remittances	40,816	...		...	...		...	...	
Other Departmental Accounts	498,680	...		630,900	...		659,700	...	
Net Payments into Civil Treasuries by—									
Post Office	1,049,696	...		247,700	...		473,000	...	
Guaranteed Railways	3,654,820	...		3,504,200	...		3,624,800	...	
Net Issues from Civil Treasuries to—									
Telegraph	659	...		14,100	...		1,700	...	
Marine	237,343	...		298,900	...		256,900	...	
Military	13,362,487	...		13,469,400	...		13,445,800	...	
Public Works	2,798,852	.		1,196,300	...		1,859,000	...	
Remittance Account between England and India	139,001	1,268,310		129,500	1,031,000		123,900	1,331,500	
Total	34,540,498	1,268,310	35,808,808	33,776,700	1,031,000	34,807,700	35,830,500	1,331,500	37,162,000
Net	...	...	39,455		...	0	...	...	18,000
Secretary of State's Bills paid	15,030,972	...	15,030,972	15,509,300	...	15,509,300	14,921,900	...	14,921,900
Total Disbursements	153,127,391	33,481,072		152,151,100	20,377,900		153,487,000	27,354,600	
Closing Balance	13,305,189	3,259,933		14,596,889	4,503,833		13,094,089	2,152,433	
GRAND TOTAL	166,432,580	36,741,005		166,747,989	24,881,733		166,581,089	29,507,033	

E. GAY,
Comptroller General.

E. J. SINKINSON,
Secretary to the Government of India.

D.—*Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial contracts.*

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Accounts, 1888-89.										
Balance at end of 1887-88(*a*)	12,544	271,955	200,188	78,624	553,034	396,893	376,617	1,117,462	782,034	3,789,351
Added in 1888-89 . .	...	38,676	8,278	26,317	...	47,149	30,177	130,720	61,823	343,140
Spent in 1888-89 . .	622	...	...	...	57,400	...	...	...	...	58,022
Balance at end of 1888-89 .	11,922	310,631	208,466	104,941	495,634	444,042	406,794	1,248,182	843,857	4,074,469
Revised Estimate, 1889-90.										
Balance at end of 1888-89 (by Accounts) . .	11,922	310,631	208,466	104,941	495,634	444,042	406,794	1,248,182	843,857	4,074,469
Added in 1889-90 . .	...	...	(*b*) 700 (*c*) 44,200	10,900	92,700	83,400	39,800	82,600	30,800	385,100
Spent in 1889-90 . .	700	31,900	...	...	...	...	...	...	...	32,600
Balance at end of 1889-90 .	11,222	278,731	253,366	115,841	588,334	527,442	446,594	1,330,782	874,657	4,426,969
Budget Estimate, 1890-91.										
Balance at end of 1889-90 (by Revised Estimate).	11,222	278,731	253,366	115,841	588,334	527,442	446,594	1,330,782	874,657	4,426,969
Added in 1890-91 . .	...	...	...	...	...	7,700	...	...	...	7,700
Spent in 1890-91 . .	300	84,300	(*b*) 7,200 (*c*) 29,900	42,500	31,000	...	47,300	223,100	299,800	765,400
Balance at end of 1890-91 .	10,922	194,431	216,266	73,341	557,334	535,142	399,294	1,107,682	574,857	3,669,269

(*a*) See Appropriation Report, Abstract D.
(*b*) Upper Burma.
(*c*) Lower Burma.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

E. J. SINKINSON,
Secretary to the Government of India.

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 21st March 1890.

E.—*Statement of Net Revenue and Expenditure—England and India.*

Net Revenue.

Figures to nearest 100.

	Accounts, 1888-89.					Revised Estimate, 1889-90.					Budget Estimate, 1890-91.				
	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	23,016,404	46,147	22,970,257	3,513,957	19,456,300	23,817,300	54,400	23,762,900	3,632,900	20,130,000	23,874,400	42,200	23,832,200	3,713,400	20,118,800
Opium	8,562,319	49	8,562,270	2,597,905	5,964,365	8,546,400	100	8,546,300	1,655,500	6,890,800	8,203,300	100	8,203,200	2,304,800	5,898,400
Salt	7,675,634	45,337	7,630,297	412,979	7,217,318	8,192,500	35,200	8,157,300	420,900	7,736,400	8,233,500	36,500	8,197,000	453,000	7,744,000
Stamps	3,927,038	43,761	3,883,327	154,172	3,729,155	4,060,500	45,000	4,015,500	134,700	3,880,800	4,034,900	45,300	3,989,600	143,100	3,846,500
Excise	4,705,346	26,406	4,678,940	137,941	4,540,999	4,837,400	29,000	4,808,400	154,200	4,654,200	4,844,500	27,200	4,817,300	172,600	4,644,700
Provincial Rates	3,054,254	16,880	3,037,374	59,383	2,977,991	3,345,800	7,900	3,337,900	54,900	3,283,000	3,349,400	7,400	3,342,000	43,500	3,298,500
Customs	1,332,784	30,923	1,301,861	133,897	1,167,964	1,487,300	48,700	1,438,600	134,500	1,304,100	1,561,100	44,000	1,517,100	138,600	1,378,500
Assessed Taxes	1,520,940	16,298	1,504,642	27,128	1,477,514	1,567,100	15,300	1,551,800	28,000	1,523,800	1,558,700	13,900	1,544,800	31,200	1,513,600
Forest	1,349,047	1,863	1,347,184	792,000	555,184	1,446,400	2,500	1,443,900	815,700	628,200	1,414,400	1,900	1,412,500	847,900	564,600
Registration	331,712	954	330,758	193,681	137,077	346,700	900	345,800	192,800	153,000	345,500	1,100	344,400	194,800	149,600
Tributes from Native States	745,233	...	745,233	...	745,233	777,400	...	777,400	...	777,420	776,200	...	776,200	...	776,200
	56,220,761	228,618	55,992,143	8,023,043	47,969,100	58,424,800	239,000	58,185,800	7,224,100	50,961,700	58,195,900	219,600	57,976,300	8,042,900	49,933,400
Deduct—Assignments and Compensations					1,486,235					1,551,400					1,513,000
Total Net Revenue					46,482,865					49,410,300					48,420,400

Net Expenditure.

	Accounts, 1888-89.			Revised Estimate, 1889-90.			Budget Estimate, 1890-91.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Interest	4,712,259	841,822	3,870,437	4,262,300	867,700	3,394,600	4,296,300	789,900	3,506,400
Post Office, Telegraph, & Mint.	2,146,511	2,244,826	—98,315	2,205,100	2,339,700	—134,600	2,328,600	2,423,400	—94,800
Civil Departments	13,013,543	1,507,961	11,505,582	13,282,500	1,518,700	11,763,800	13,596,800	1,521,500	12,075,300
Miscellaneous Civil Charges	4,884,376	1,792,778	3,091,598	4,848,700	1,325,500	3,523,200	4,945,400	1,243,000	3,702,400
Famine Relief and Insurance	78,336	...	78,336	607,500	...	607,500	600,000	...	600,000
Construction of Rys. (charged against Rev. in addition to that under Famine Insurance)	22,401	...	22,401	5,900	...	5,900	4,800	...	4,800
Railways Revenue Account	17,754,088	15,520,696	2,233,392	18,406,900	16,503,300	1,903,600	19,017,900	17,151,400	1,866,500
Irrigation	2,622,964	1,900,718	722,246	2,709,300	1,985,300	724,000	2,739,400	2,035,000	704,400
Buildings and Roads	5,310,732	604,753	4,705,979	5,439,400	649,200	4,790,200	5,717,300	589,400	5,127,900
Army Services	20,301,841	1,062,363	19,239,478	20,933,600	1,022,100	19,911,500	21,505,100	982,600	20,522,500
Special Defence Works	789,595	...	789,595	758,400	...	758,400	892,300	...	892,300
	71,636,646	25,475,017	46,160,729	73,459,600	26,211,500	47,248,100	75,643,900	26,736,200	48,907,700
Provincial and Local Surpluses and Deficits	+343,140 —58,022	...	+285,118	+385,100 —32,600	...	+352,500	+7,700 —765,400	...	—757,700
Total Net Expenditure			46,445,847			47,600,600			48,150,000
Surplus (+) or Deficit (—)			+37,018			+1,809,700			+270,400
			46,482,865			49,410,300			48,420,400

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 21st March 1890.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

E. J. SINKINSON,
Secretary to the Government of India.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 12.] CALCUTTA, SATURDAY, MARCH 22, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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Nothing for Publication.

SUPPLEMENT No. 12.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATIONS.

Calcutta, the 20th March, 1890.

His Excellency the Viceroy and Governor-General will leave Calcutta for Simla on the 30th March, 1890.

His Excellency will visit *en route* Saharanpore, Dehra, Mussoorie, and Chakrata and arrive at Simla on or about the end of April, 1890.

All covers intended to reach His Excellency the Viceroy and Governor-General during His Excellency's journey should be addressed—"Governor-General's Camp," without the addition of any Post Town.

The party accompanying His Excellency on tour is as follow:—

Her Excellency the Marchioness of Lansdowne.

Colonel J. C. Ardagh, C.B., Private Secretary to the Viceroy.

Surgeon-Major E. H. Fenn, Surgeon to the Viceroy.

Captain H. A. Pakenham, A.D.C.

Captain G. C. Lister, A.D.C.

F. W. Latimer, Esq.

All communications connected with business of a more routine nature should be sent as usual to the Head Quarters of the several Departments.

Lord William Beresford will be with His Excellency the Viceroy till 8th April only. Covers to the Military Secretary to His Excellency can be addressed to His Excellency's Camp during His Excellency's tour.

The 21st March, 1890.

His Excellency the Viceroy and Governor-General will leave Calcutta on the 30th March, 1890, at 6-15 P.M., Calcutta time, and will arrive at Simla, *via* Saharanpore, Dehra, Mussoorie and Chakrata towards the end of April, 1890.

His Excellency's departure from Calcutta will be private, but the usual Viceregal salute will be fired from the Ramparts of Fort William the following morning, the 31st March, at 8 o'clock.

By Command,

WILLIAM BERESFORD, *Lieut.-Col.*,
Military Secretary to the Vicery.

HOME DEPARTMENT.

NOTIFICATIONS—ESTABLISHMENTS.

Calcutta, the 19th March, 1890.

No. 182.—Mr. E. H. Ruddock is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 11th April, 1890.

MEDICAL.

The 19th March, 1890.

No. 176.—Deputy Surgeon-General W. R. Rice, M.D., Inspector-General of Civil Hospitals, North-Western Provinces and Oudh, to be Surgeon-General and Sanitary Commissioner with the Government of India, with effect from the 29th instant, *vice* Surgeon-General Sir Benjamin Simpson, M.D. K.C.I.E., who retires from the service on that date.

No. 177.—Deputy Surgeon-General J. Richardson, Central Provinces, to be Inspector-General of Civil Hospitals, North-Western Provinces and Oudh, *vice* Deputy Surgeon-General W. R. Rice, with effect from the date on which he may assume charge of his duties.

No. 178.—Brigade-Surgeon J. G. Pilcher, F.R.C.S., Officiating Civil Surgeon, Howrah, to be Deputy Surgeon-General, Central Provinces, *vice* Deputy Surgeon-General J. Richardson.

The 21st March, 1890.

No. 186.—The services of first grade Assistant Apothecary W. Marchant are placed at the disposal of the Government of the Punjab.

No. 189.—The services of Surgeon G. M. J. Giles, M.B., F.R.C.S., have been placed temporarily at the disposal of the Chief Commissioner of Assam for special duty.

PORT BLAIR.

The 20th March, 1890.

No. 205.—APPOINTMENT.—Surgeon R. R. Weir, M.B., Indian Medical Service, Bengal, to officiate as Senior Medical Officer, Port Blair, during the absence on furlough of Surgeon-Major G. P. Mackenzie, or until further orders.

JUDICIAL.

The 15th March, 1890.

No. 359.—The services of Lieutenant C. E. H. Erskine, 36th Bengal Infantry, are placed at the disposal of the Chief Commissioner of Burma, for employment as Cantonment Magistrate of Mandalay.

The 20th March, 1890.

No. 376.—Under the provisions of section 4 of the Punjab Courts Act, XVIII of 1884, the Governor General in Council is pleased to appoint Mr. F. P. Beachcroft, Bengal Civil Service, to officiate as a Judge of the Chief Court, Punjab, during the absence on furlough of Mr. C. A. Roe, Bengal Civil Service, or until further orders.

The 21st March, 1890.

No. 383.—The Honourable the Chief Justice of the High Court of Judicature at Fort William in Bengal has appointed Mr. H. W. C. Carnduff, of the Bengal Civil Service, to officiate as Registrar on the Appellate Side of the Court during the absence on furlough of Mr. C. M. W. Brett.

POLICE.

The 18th March, 1890.

No. 229.—The services of Mr. W. B. Stuart, Assistant District Superintendent of Police, 2nd class, Burma, are placed at the disposal of the Government of Bengal, with effect from the date of the expiry of his leave.

The 19th March, 1890.

No. 234.—The services of Mr. I. H. W. D. Clark, District Superintendent of Police, Bengal, are placed at the disposal of the Chief Commissioner of Assam.

The 20th March, 1890.

No. 239.—Mr. N. R. Cumberlege, District Superintendent of Police of the 2nd class in the Hyderabad Assigned Districts, is appointed to officiate as a District Superintendent of the 1st class, with effect from the 14th November, 1889, *vice* Colonel E. J. Gunthorpe.

No. 241.—The services of Captain A. E. Jones, 23rd Pioneers, Officiating Commandant, Military Police, Upper Burma, are replaced at the disposal of the Military Department with effect from the date on which he was relieved of his duties at Mandalay.

ECCLESIASTICAL.

The 20th March, 1890.

No. 82.—The Reverend William Gore Burroughs has been appointed a Junior Chaplain on the Bengal (Rangoon) Ecclesiastical Establishment to fill an existing vacancy.

C. J. LYALL,
Offg. Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Calcutta, the 19th March, 1890.

No. 270-G.—Sir E. C. Buck, Kt., Secretary to the Government of India, Revenue and Agricultural Department, has obtained furlough for six months, with effect from the 20th March, 1890.

J. W. P. MUIR-MACKENZIE,
Under-Secretary to the Government of India.

FORESTS.

The 17th March, 1890.

No. 131-F. C.—Mr. A. Smythies, Deputy Conservator of Forests, 3rd grade, North-Western Provinces and Oudh, and Officiating Instructor at the Forest School, Dehra Dún, is granted furlough for seven months, under Article 340(*b*) of the Civil Service Regulations, with effect from the 4th April, 1890, or any subsequent date on which he may avail himself of the leave.

PATENTS.

The 19th March, 1890.

No. 577-P.—Specifications of the undermentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act 1888, at No. 13 Wood Street, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 165 of 1889.—James Sortain Hulbert, Tea Planter, resident at Maijan, Dibrughur, Assam, for an improved fork cultivator termed "the veteran fork."

No. 174 of 1889.—Andrew Lyle, Chief Inspector of Maintenance, His Highness the Nizam's Guaranteed State Railway Company, Secunderabad, Deccan, East India, for undercutting or sidecutting of coal in mines, or soft stone in quarries, the invention to be known as "Lyle's Rapid Coal Cutter."

No. 215 of 1889.—George Rose, of 3 Avenue Place, Springburn, Glasgow, Scotland, Engineer, for improvements in and connected with, spray lamps for lighting and heating purposes.

No. 261 of 1889.—Melville Thomson Neale, Engineer, and John Henry Smalpage, Shipping Agent, both of Maddox Street, in the County of Middlesex, England, for means and apparatus for signalling during fog or hazy weather at sea, applicable also for general signalling purposes at sea.

No. 277 of 1889.—John Howard Ross and Edward Elijah Atkins, both of 171 Hockley Hill, Birmingham, in the County of Warwick, England, Lamp Manufacturers, for improvements in overhead oil lamps.

No. 283 of 1889.—Charles James Fox, of Hemingford Terrace, Birkenhead, in the County of Chester, Master Mariner, and Henry Phillips Kirkham, of 7 Leadenhall Street, London, in the County of Middlesex, Master Shipright, for improvements in coffer dams or sectional docks for inspecting and repairing the submerged portions of ships and like structures.

No. 304 of 1889.—Edward Jamison O'Brien, Engineer, of Texarkana, Texas, for improvements in machines for removing lint from cotton seed.

No. 305 of 1889.—Hermann Rippke, Manufacturer of Ober Jäschkittel near Olbendorf in the Kingdom of Prussia and German Empire, for improvements in fieldmice traps.

E. C. BUCK,
Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

Calcutta, the 20th March, 1890.

No. 1367.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

February 1890. (Lakhs of Rupees)

[For the explanation of these heads, see *Gazette of India*, dated 22nd December 1883, Part I, page 497.]	In February.		To end of February.		Whole year.	
	1889-90.	1888-89.	1889-90.	1888-89.	Budget, 1889-90.	Actuals, 1888-89.
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	2,78	2,70	19,43	18,82	24,02	23,69
Opium	61	69	7,97	7,87	8,26	8,56
Salt	64	60	7,46	6,96	8,03	7,68
Stamps	36	32	3,71	3,57	3,96	3,93
Excise	34	34	4,37	4,22	4,73	4,71
Provincial Rates	34	31	3,00	2,67	3,26	3,05
Customs	18	16	1,28	1,12	1,42	1,33
Assessed Taxes	9	8	1,38	1,31	1,40	1,40
Forest (Madras and Bombay only)	5	4	38	35	45	44
Registration	3	3	32	30	33	33
Tributes from Native States	7	5	58	56	78	74
Other Civil Revenue	27	33	2,89	2,83	3,38	4,35
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT: GROSS	5,76	5,65	52,77	50,58	60,02	60,21
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	— 50	— 50	— 3,94	— 3,88	— 4,18	— 4,09
Opium	— 5	— 6	— 1,59	— 2,58	— 2,36	— 2,60
Other Civil Expenditure	— 1,79	— 1,74	— 19,35	— 18,82	— 22,95	— 22,39
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT: GROSS	— 2,34	— 2,30	— 24,88	— 25,28	— 29,49	— 29,08
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
[The figures comprising Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net: + Receipts more, — Receipts less, than issues)	— 2	— 1	+ 1	+ 11	+ 79	+ 1,06
Forest, Marine (Net as above)	+ 2	+ 2	+ 30	+ 85	+ 6	+ 18
Guaranteed and Subsidized Railways (Net as above)	+ 39	+ 37	+ 3,73	+ 4,09	+ 4,25	+ 4,23
Do. Repayment of surplus profits, &c.	...	...	— 43	— 53	— 61	— 58
Military Receipts	+ 3	+ 9	+ 54	+ 68	+ 87	+ 95
Military Issues	— 1,25	— 1,16	— 12,89	— 12,93	— 14,67	— 14,31
Telegraph Receipts	+ 5	+ 5	+ 56	+ 56	— 4	...
Do. Issues	— 6	— 5	— 59	— 57		
Public Works Department—						
State Railways Receipts	+ 69	+ 61	+ 8,15	+ 7,09	+ 27	+ 8,37
" " Issues	— 58	— 76	— 7,15	— 7,40		— 8,21
East Indian Railway Receipts	+ 32	+ 33	+ 3,56	+ 3,53	+ 2,73	+ 3,87
" " " Issues	— 9	— 10	— 1,31	— 1,31		— 1,47
Ordinary Branches Receipts	+ 23	+ 27	+ 1,88	+ 1,75	— 5,38	+ 2,04
" " Issues	— 63	— 67	— 6,20	— 6,29		— 7,40
TOTAL NON-CIVIL DEPARTMENTS	— 90	— 1,01	— 9,84	— 10,37	— 11,73	— 11,27
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net: + Receipts more, — Receipts less, than payments)	...	...	+ 1,88	+ 2,80	+ 2,42	+ 2,70
Mint Certificates and Bullion Advances (Net as above)	+ 25	— 9	+ 22	— 4	+ 8	+ 17
Exchange on Remittance Accounts	— 45	— 64	— 5,82	— 5,80	— 6,37	— 7,69
Council Bills paid (including Telegraphic) at R10 per £	— 86	— 1,64	— 13,80	— 14,04	— 14,69	— 15,38
Other Debt heads (Net as above)	— 27	— 8	— 34	— 42	— 59	— 33
TOTAL DEBT AND REMITTANCE TRANSACTIONS	— 1,33	— 2,45	— 17,86	— 17,50	— 19,15	— 20,44
GRAND TOTAL RECEIPTS AND ISSUES	+ 1,19	+ 11	+ 19	— 2,57	— 35	— 58
Opening Cash Balance in Treasuries and Presidency Banks	12,30	11,42	13,30	13,88	12,90	13,88
Closing Cash Balance in Treasuries and Presidency Banks	13,49	11,31	13,49	11,31	12,55	13,30

The 21st March, 1890.

No. 1375.

RESOLUTION—By the Government of India, Finance and Commerce Department.

Read—

The Comptroller General's report on the cash balances and movement of funds for the past year.

RESOLUTION.—As this report contains much information of public interest, the Governor-General in Council has directed its publication in the *Gazette of India*.

Mr. Gay, the present Comptroller General, is about to leave India, and will probably not resume his public duties. He has held the important office of Comptroller and Auditor General for five years; he has enjoyed the complete confidence of the Government during that period, and has discharged the responsible, anxious, and onerous duties of that office to its complete satisfaction. The Governor-General in Council cannot allow the opportunity to pass without placing on record his high appreciation of the public services rendered by Mr. Gay.

ORDERED, that the Resolution be published in the *Gazette of India* and that the report be published in the Supplement to the Gazette for general information.

LEAVE AND APPOINTMENTS.

The 19th March, 1890.

No. 1313.—Mr. S. Jacob is appointed to officiate as Comptroller and Auditor General and Head Commissioner of Paper Currency, *vice* Mr. E. Gay, who has been granted furlough for nineteen and half months from the 16th April, 1890.

Mr. R. Logan is appointed Accountant General and Commissioner of Paper Currency, Bombay.

Mr E. W. Kellner is appointed, subject to confirmation by the Secretary of State for India, to officiate as Accountant General, Punjab, and Deputy Commissioner of Paper Currency, Lahore.

Mr. C. R. C. Kiernander is appointed to officiate as Deputy Comptroller General.

Mr. J. E. Cooke is appointed to officiate as Deputy Auditor General, and

Mr. F. C. Harrison, C.S, is appointed to officiate as Deputy Accountant General, Bengal.

The 21st March, 1890.

No. 1385.—In partial modification of the Notification in this Department, No. 669, dated the 7th February, 1890, published in the *Gazette of India* of the 8th February, 1890, it is hereby notified that from the 2nd to the 10th January, 1890, both days inclusive,

Mr. T. H. Biggs continued to officiate in class II of the Enrolled List,

Mr. W. H. Dobbie, in class III,

Mr. R. C. Chapman, in class IV,

Mr. W. D. F. Cowley, in class V,

and Mr. K. B. Wagle, in class VI.

Also, that the date "the 23rd January, 1890," be substituted for "the 16th January, 1890," in the two places in which it occurs in that notification.

SEPARATE REVENUE.

SALT.

The 20th March, 1890.

No. 1308.—In exercise of the power conferred by Section 28 of the Indian Salt Act, XII of 1882, the Governor-General in Council is pleased to make the following rule and to direct its insertion between rules IV and V of the rules published in the Notification of this Department, No 3883, dated the 26th July, 1889:—

"IV A. The charges specified in Rule II may be paid and the indent required by Rule IV may be delivered to the Postmaster at any Post Office which has been specially authorized by the Director General of the Post Office of India, to receive payments on account of salt revenue. When payment is made into a Post Office under this rule, the Postmaster will himself transmit the indent to the Assistant Commissioner of Salt Revenue by whom the salt is to be supplied, advising him at the same time of receipt of the sum paid by the applicant for the salt."

The charges hereinbefore in this rule mentioned will be the duty and price at the rates respectively fixed and in force on the day when payment is made to the Postmaster.

SEPARATE REVENUE.

STAMPS.

The 20th March, 1890.

No. 1336.—Whereas under the terms of the Notification in this Department, No. 3646, dated the 13th of November, 1880, the Municipality of Madras has paid into the Government treasury the sum of R850 as composition for the stamp duty chargeable on a sum of R1,70,000, which the said Municipality was authorised to borrow and which has been raised by the issue of the undermentioned debentures, dated the 16th day of January, 1890:—

No. 1 for R1,00,000,
No 2 for R70,000:

In exercise of the powers conferred by section 8 of the Indian Stamp Act, I of 1879, the Governor-General in Council has exempted the abovementioned debentures from any stamp duty with which they might otherwise be chargeable, whether on issue, renewal, subdivision, or consolidation.

E. J. SINKINSON,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 18th March, 1890.

No. 934-*I*.—In continuation of the notification of the Government of India in the Foreign Department, No. 1637-I., dated the 22nd May, 1885, the Governor-General in Council is pleased to appoint Lieutenant M. A. Tighe, Assistant to the Resident at Hyderabad, to be a Magistrate of the 1st class, as described in the Code of Criminal Procedure, within the limits of the Hyderabad Residency Bazaars, and to invest him with-

in those limits with all the powers with which a Magistrate of the 1st class may be invested under that Code.

No. 939-*I.*—Mr. W. K. Eddis, officiating Solicitor to the Government of India, is appointed to officiate as Agent to the Governor-General in Council for the affairs of the late King of Oudh, and for the purposes of Act XIX of 1887, with effect from the 21st March, 1890, and during the absence on leave of Mr. R. Leycester Upton, or until further orders.

The 20th March, 1890.

No. 956-*I.*—The Governor-General in Council is pleased to direct that in Foreign Department notification No. 4444-I., dated the 7th November, 1888, between the words "within the political jurisdiction of the Government of Bombay" and the words "or to ports within the political jurisdiction of the Political Resident in the Persian Gulf," the words "or to ports within the territories of His Highness the Gaekwar of Baroda," shall be inserted.

No. 969-*I.*—In exercise of the powers conferred by section 13 of the Births, Deaths and Marriages Registration Act, VI of 1886, the Governor-General in Council is pleased to appoint the Reverend Arnold Crawshaw, of the Wesleyan Mission, to be, for all places within the territories of His Highness the Maharaja of Mysore, including the civil and military station of Bangalore, a Registrar of Births and Deaths in respect of those classes of the community indicated in section 11(b) of the said Act for which he is in the habit of officiating at baptisms and burials.

The 21st March, 1890.

No. 976-*I.*—Mr. E. Hewetson, District Superintendent of Police, in the Civil and Military Station of Bangalore, is appointed to officiate as District Magistrate and Collector of that station during the absence on leave of Lieutenant-Colonel H. M. S. Magrath, Madras Staff Corps, or until further orders.

No. 448-*G.*—The following promotions are made in the graded list of the Political Department, with effect from the 9th March, 1890, consequent on the replacement of the services of Mr. E. G. Colvin, Political Assistant of the 2nd, and officiating Political Assistant of the 1st, class, at the disposal of the Government of Bengal:—

Lieutenant C. Archer, Bengal Staff Corps, Political Assistant of the 2nd, to officiate as a Political Assistant of the 1st, class.

Mr. A. L. P. Tucker, officiating Political Assistant of the 1st, to be a substantive Political Assistant of the 2nd, class. Mr. Tucker will continue to officiate as a Political Assistant of the 1st class.

No 451-*G.*—The services of Captain C. J. B. H. Dressner, Bengal Staff Corps, Squadron Officer, 2nd Regiment, Central India Horse, are placed at the disposal of the Home Department, with effect from the 13th March, 1890.

No. 454-*G.*—With reference to Foreign Department notification, No. 1991-G., dated the 9th November, 1889, Captain C. J. B. H. Dressner, Bengal Staff Corps, having been permitted to resign his appointment as Assistant Commissioner of the 3rd class, in the Hyderabad Assigned Districts, is re-appointed to be Squadron Officer, 2nd Regiment, Central India Horse, with effect from the date of assuming charge.

W. J. CUNINGHAM,
Offg. Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 21st March, 1890.

ORGANIZATION.

NATIVE ARMY.

No. 251.—In continuation of G. G. O. No. 231 of 1890, it is notified that the regiments selected for localization in Burma are the 10th, 12th and 33rd Regiments of Madras Infantry.

2. The Native officers, non-commissioned officers and men at present serving in these corps will now be disposed of in the manner set forth in paragraph 23 of G. G. O. No. 231 of 1890, and their places therein taken by the Native officers, non-commissioned officers and men of the Kubo Valley Police Battalion, the Chin Levy, and the Shan States Levy, respectively:

(*a*) The present Native officers, non-commissioned officers and men of the 10th Madras Infantry will be replaced by those of the Kubo Valley Police Battalion; (*b*) those of the 12th Madras Infantry by the Native officers, non-commissioned officers and men of the Chin Levy; and (*c*) the Native officers, non-commissioned officers and men of the 33rd Madras Infantry by those of the Shan States Levy,—the three corps being brought up to the authorized strength in the manner indicated in paragraph 20 of the G. G. O.

3. The necessary subsidiary orders for carrying out these changes, the appointment of British officers to the re-organized 10th, 12th and 33rd Madras Infantry, and the disposal of the officers at present holding appointments in those regiments, will be issued by the Government of Madras and His Excellency the Commander-in-Chief of the Madras Army.

APPOINTMENTS.

HYDERABAD CONTINGENT.

No. 252.—*No. 2 Field Battery*—

Lieutenant R. G. Ouseley, R.A., to officiate as Subaltern, *vice* Captain R. Percy-Smith vacated on promotion. Dated 6th February, 1890.

No. 3 Field Battery—

Lieutenant R. F. Brewster, R.A., to officiate as Subaltern, *vice* Captain A. P. Turner, on furlough. Dated 22nd February, 1890.

STAFF CORPS.

No. 253.—The undermentioned officers appointed by the Secretary of State for India probationers for the Indian Staff Corps, are posted to the Bombay Staff Corps, with effect from the dates of their arrival in India:—

Lieutenant C. C. Fenner, Dorsetshire Regiment.

Lieutenant E. B. C. Boddam, West India Regiment.

No. 254.—Lieutenant John McDonald Baird, 2nd Battalion, Derbyshire Regiment, Wing Officer, 24th (Punjab) Regiment of Bengal Infantry, is admitted to the Bengal Staff Corps from the 28th September 1888 subject to confirmation by the Secretary of State for India.

No. 255.—With reference to G. G. O. No. 196 of 1890, Second Lieutenant C. B. L. Clery, Royal Irish Rifles, is posted to the Bombay instead of to the Madras Staff Corps, with effect from the date of his arrival in India.

NATIVE ARMY.

No. 256.—The following direct appointments are made, with effect from the dates of joining :—

11th (Prince of Wales's Own) Regiment of Bengal Lancers.

Sardár Gopál Singh to be Jemadar, on probation, *vice* Sant Singh, transferred to the pension establishment.

16th (The Lucknow) Regiment of Bengal Infantry.

Tirkha Rám to be Jemadar, on probation, and to be borne as a supernumerary in that grade until absorbed.

No. 257.—The following direct appointment is made, with effect from the 19th January, 1890 :—

33rd Regiment of Bengal Infantry.

Hanumán Misr to be Jemadar, on probation, *vice* Gurdatt Singh, transferred to the pension establishment.

FURLOUGH AND LEAVE.

No. 258.—The undermentioned officers are granted furlough out of India :—

Brigadier-General W. Galbraith, C.B., British Service, Commanding Sirhind District, (m.c.) for six months under article 687, Army Regulations, India, Volume I, Part I.

Lieutenant-Colonel J. A. Little, Bengal Staff Corps, Executive Engineer, 1st grade, officiating Deputy Consulting Engineer, Bengal, Public Works Department, (p. a.) for 182 days, under rule IX of the regulations of 1868.

Lieutenant D. M. Thompson, Bengal Staff Corps, Deputy Assistant Commissary-General, 1st class, (m c.) for one year, under rule I of the regulations of 1875. (This cancels the furlough granted to him in G. G. O. No. 132 of 1890).

Lieutenant E. Grey, Bengal Staff Corps, 38th Regiment of Bengal Infantry, Deputy Assisant Commissary-General, 2nd class, (p. a.) for one year, under rule I of the regulations of 1875.

Surgeon-Major W. Duncan, M B., 10th Regiment of Bengal Infantry, (m. c.) for one year, under rule XIV, clause (1) of the regulations of 1868.

Honorary Lieutenant and Assistant Commissary J. Tyler, Commissariat-Transport Department, (m. c.) for one year, under note 2 to rule VI of the regulations of 1875.

No 259.—The undermentioned officers are granted leave to proceed out of India on private affairs under the leave rules for the Staff Corps, the specified period to count from the date of being struck off duty :—

Colonel W. B. Birch, Bengal Staff Corps, up to 30th November, 1890. Pension Service—32nd year commenced, 30th November, 1889. (This cancels the leave granted to him in G G. O. No. 987 of 1889)

Colonel J. Cook, Bengal Staff Corps, 36th (Sikh) Regiment of Bengal Infantry for 182 days. Pension Service—29th year commenced 3rd September, 1889

Colonel F. W. Macmullen, General List, Cavalry, 13th (Duke of Connaught's) Regiment of Bengal Lancers, for 182 days. Pension Service—30th year commenced 27th April, 1889.

Lieutenant-Colonel C. E Salkeld, Bengal Staff Corps, 2nd Regiment of Bengal Cavalry, for one year. Pension Service—32nd year commenced 8th December, 1889.

Lieutenant C. Jackson, Bengal Staff Corps, 3rd Regiment of Bengal Cavalry, for 142 days. Pension Service—10th year commenced 11th August, 1889.

Lieutenant N. C. Taylor, Bengal Staff Corps, 14th Regiment of Bengal Lancers, for one year. Pension Service—6th year commenced 7th February, 1890.

No. 260.—The undermentioned officer is granted leave to proceed out of India on medical certificate under the leave rules for the Staff Corps; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India :—

Surgeon J. K. Close, M D., for 182 days. Pension Service—2nd year commenced 22nd April, 1889.

No. 261.—The undermentioned Warrant Officers are granted leave to proceed out of India on medical certificate under Article 920F., Army Regulations, India, Vol., I Part I; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India :—

Sub-Conductor J. Cooper, Ordnance Department, for one year.

Sub-Conductor T. Hammond, Ordnance Department, for one year.

No. 262.—In G. G. O. No 101 of 1890 granting Captain J E. Mein, Bengal Staff Corps, leave out of India, *for* "2nd Regiment of Punjab Infantry" *read* "6th Punjab Infantry."

No. 263.—Lieutenant H. T. Duhan, Bengal Staff Corps, 3rd Infantry, Hyderabad Contingent, is granted leave in India (m.c.) from 28th October to 10th December, 1889, under article 709, Army Regulations, India, Volume I, Part I.

No. 264.—Colonel F. D. M. Brown, V. C., Bengal Staff Corps, Superintending Engineer, 3rd class, North-Western Provinces and Oudh, Public Works Department, has been granted by the Secretary of State for India furlough out of India, (p. a.) for 242 days under rule IX of the regulations of 1868, with effect from 30th March, 1890.

No. 265.—Lieutenant-Colonel H. Trotter, C.B., R.E., has been granted by the Secretary of State for India furlough out of India, (p. a.) for one year under rule IX of the regulations of 1868, with effect from 1st November, 1889.

No. 266.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India:—

Colonel H. S Jarrett, Bengal Staff Corps, (m. c.) for six months.

Colonel H. E. Ryves, Bengal Staff Corps, (m. c.) for one month.

Captain W. O. Harris, Bengal Staff Corps, (m. c.) for six months.

Sub-Conductor H. Preist, Ordnance Department, (m. c.) for six months.

HONORARY DISTINCTIONS.

No. 267.—Her Majesty the Queen, Empress of India, has been graciously pleased to approve of the 1st Regiment of Punjab Cavalry, Punjab Frontier Force, being designated in future "The 1st (Prince Albert Victor's Own) Regiment of Punjab Cavalry."

2. G. G. O. No. 107 of 1890 is cancelled.

LONDON GAZETTE.

No. 268.—The following extracts are published for general information:—

"London Gazette," dated the 18th February, 1890, page 901.

War Office, Pall Mall, 18th February, 1890.

MEMORANDA.

* * * *

The undermentioned Lieutenant Colonels of the Indian Staff Corps to be Colonels:—

Lachlan Foster Jamieson, Bengal. Dated 2nd December, 1889.

Samuel Hunter Cowan, Bengal. Dated 9th December, 1889.

Henry Stephen Hutchinson, Bengal. Dated 9th December, 1889.

David Cowie, Madras. Dated 9th December, 1889.

George Fraser Eric Smith Neill, Madras. Dated 9th December, 1889.

Augustus Berkeley Portman, Bombay. Dated 9th December, 1889.

Theodore Methven Ward, Bombay. Dated 9th December, 1889.

John Edward Campbell, Bengal. Dated 10th December, 1889.

"London Gazette" dated the 25th February, 1890, page 1047.

War Office, Pall Mall, 25th February, 1890.

INDIAN STAFF CORPS.

The undermentioned Colonels of the Madras Staff Corps have been transferred to the Unemployed Supernumerary List:—

Beauchamp Henry Whittingham Magrath. Dated 4th February, 1890.

John Swiney. Dated 9th February, 1890.

INDIAN LOCAL SERVICE.

Colonel Walter Rowlandson, Madras Infantry, to be Major-General. Dated 4th February, 1890

PROMOTIONS.

No. 269.—The following promotion is made, subject to Her Majesty's approval:—

To be Colonel in the Army.

Lieutenant-Colonel Frederic Wood Macmullen, Bengal General List, Cavalry,—20th March, 1890.

No. 270.—In G. G. O. No. 245 of 1890, Lieutenant-Colonel Walter Scott should have been described as of the Bombay Staff Corps.

COLONEL'S ALLOWANCE.

No. 271.—Colonel Charles Kenneth Mackenzie Walter, Bengal Staff Corps, is admitted to the Colonel's allowance, with effect from the 20th March, 1890.

MISCELLANEOUS LIST.

No. 272.—Sergeant J. Wiggins, Clerk in the Office of the Military Secretary to the Commander-in-Chief, is specially granted the rank of Sub-Conductor (supernumerary).

NATIVE ARMY.

No. 273.—*21st (Punjab) Regiment of Bengal Infantry—*

Jemadar Ghani Khan to be Subadar, and Havildar Muhammad Búta to be Jemadar, *vice* Mír Fazl Sháh, transferred to the pension establishment, with effect from the 1st December, 1889.

Havildar Mathura Singh to be Jemadar, *vice* Kalesar, transferred to the pension establishment, with effect from the 20th December, 1889.

No. 274.—*26th (Punjab) Regiment of Bengal Infantry—*

Subadar Lakhmir Singh, *Bahadur*, to be Subadar-Major, Jemadar Núr Ahmad to be Subadar and Color-Havildar Sherbáz to be Jemadar, *vice* Abdullah Khan, *Sardar Bahadur*, transferred to the pension establishment, with effect from the 6th January, 1890.

No. 275.—*33rd Regiment of Bengal Infantry—*

Subadar Mír Bákir Ali to be Subadar-Major, *vice* Súraj-bakhsh Singh, transferred to the pension establishment, with effect from the 31st August, 1888.

PUNJAB FRONTIER FORCE.

No. 276.—*2nd Sikh Infantry—*

Jemadar Muhammad Khan to be Subadar, and Havildar Ata Muhammad to be Jemadar, *vice* Karam Ali, transferred to the pension establishment, with effect from the 1st January, 1890.

RETIREMENTS.

No. 277.—Surgeon-General Sir Benjamin Simpson, M.D., K.C.I.E., Bengal, is permitted to retire from the service, with effect from the 29th March, 1890, subject to Her Majesty's approval.

No. 278.—Brigade Surgeon Charles Frederick Oldham, Bengal, is permitted to retire from the

service, with effect from the 28th February, 1890, subject to Her Majesty's approval.

No. 279.—Second grade Senior Apothecary Thomas Frederick Matthews, Bengal, is permitted to retire from the service.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 280.—*Calcutta Naval Volunteers*—

The second Christian name of Second Lieutenant Collingwood is Cuthbert and not as notified in G. G. O. No. 35 of 1890.

No. 281.—*East Indian Railway Volunteer Rifle Corps*—

Doctor Eli Crossley Tithrington Sutcliffe to be Honorary Surgeon.

No. 282.—*Hyderabad Volunteer Rifle Corps*—

Mr. Walter Daniel Boardman to be Captain, *vice* Pile, resigned.

RETIREMENTS.

No. 283.—*East Indian Railway Volunteer Rifle Corps*—

Major Charles Henry Denham resigns his commission and is granted, on retirement, the honorary rank of Lieutenant-Colonel, with permission to wear the uniform of the Corps.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 13—Mr. Francis Place, Storekeeper, Her Majesty's Dockyard, Bombay, to officiate as Examiner of Marine Accounts, Bombay, during the absence on furlough of Mr. C. E Palmer (late Royal Navy).

RETIREMENTS.

No. 14.—Mr. C. McLaggan, Chief Engineer, Indian Marine, is transferred to the Retired List, with effect from the 24th February, 1890.

No. 15—Mr. R. Wood, Chief Engineer, Indian Marine, has been permitted by the Secretary of State to retire from the service, with effect from the 8th April, 1890.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 21st March, 1890.

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that report of the death of the under-mentioned Commissioned Officer, on the date specified, was received in the Military Department between the 15th and the 21st March, 1890:—

Corps.	Rank and Name.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Bengal Staff Corps (1st Bengal Cavalry).	Lieutenant A FitzG. Fenton	11th March, 1890.	Saugor.		

Statement of Deposits on account of Estates between the 15th and the 21st March, 1890.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited	Amount paid in India.	Date to which claims will be received.
					R a. p.		
Harry Victor L'Estrange. (a)	Lieutenant.	1st Battalion East Surrey Regiment.	21st Nov., 1889	No will found.	446 11 5	...	20th May, 1890.
Edward Stopford Nixon. (b)	Lieutenant.	1st Battalion Rifle Brigade.	7th Oct., 1889	No will found.	97 8 4	...	Ditto.
Charles Washington Shirley Deakin.	Surgeon-Major.	Indian Medical Service (attached to 34th Pioneers).	17th Nov., 1889	Will left	49 1 3		

(a) Next-of-kin—
Father—Captain C. L'Estrange,
Downpatrick, Ireland.

(b) Next-of-kin—
Mother—Mrs. Nixon.
Address—Ranelagh Road, Winchester, England.

E. H. H. COLLEN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 17th March, 1890.

No. 133.—Mr. F. W. Dangerfield, Executive Engineer, 1st grade, sub *pro tem*, and Deputy Agent and Chief Engineer, Indian Midland Railway, is granted furlough for eight months, under Article 371 of the Civil Service Regulations, with effect from 1st April, 1890, or such subsequent date as he may avail himself of it.

The 18th March, 1890.

No. 134.—The services of Colonel C. H. Luard, R.E., Chief Engineer, 1st class, and Consulting Engineer to the Government of India for Railways, Calcutta, are placed at the disposal of the Military Department, with effect from the 17th December, 1889.

The 19th March, 1890.

No. 135.—Mr. W. H. King, Executive Engineer, 1st grade, sub. *pro tem.*, Bengal, is appointed to officiate as a Superintending Engineer during the absence on privilege leave of Major A. D. McArthur, R.E., or until further orders.

The 20th March, 1890.

No. 136.—ADDENDUM.—In the schedule appended to Public Works Department Resolution No. 355-G., dated the 8th February, 1890, published under Public Works Department Notification No. 77, dated the 13th February, 1890, regarding the transfer of certain Divisions and Sub-Divisions to the charge of the Inspector-General of Military Works, under the head "Madras" after the word "Madras" add "St. Thomas' Mount."

No. 137.—Lieutenant-Colonel A. G. Begbie, R.E, Officiating Accountant General, Public Works Department, and Officiating Deputy Secretary to the Government of India in the Public Works Department, is confirmed in these appointments with effect from the 19th February last, *vice* Colonel A. J. Filgate, R.E., who resigns.

The 21st March, 1890.

No. 138.—The Governor-General in Council is pleased to order the following promotions and reversions of Executive and Assistant Engineers attached to State railways with effect from the dates specified :—

NAMES.	From	To	Nature of promotion.	With effect from
				1889.
Chiodetti, A. T. . .	Assistant Engineer, 2nd grade	Assistant Engineer, 1st grade	Permanent .	November 19.
Killick, C. S. . .	Executive Engineer, 4th grade, *temporary rank.*	Assistant Engineer, 1st grade.	...	November 19.
Faulkner, E. T. . .	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary	November 23.
Burn-Murdoch, Captain J., R.E.	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Sub. *pro tem.*	November 30.
Bewley, A. . .	Assistant Engineer, 1st grade	Executive Engineer, 4th grade.	Temporary .	December 5.
Montresor, C. E. C. .	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary .	December 15.
Shedlock, O. J. . .	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 3rd grade.	Sub. *pro tem*	December 24.
				1890.
Anderson, J. A. . .	Executive Engineer, 1st grade, sub. *pro tem*	Executive Engineer, 1st grade.	Permanent .	January 23.
Burn-Murdoch, Captain J., R.E.	Executive Engineer, 2nd grade, sub *pro tem.*	Executive Engineer, 3rd grade.	...	January 23.
Shedlock, O. J. . .	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 4th grade, sub. *pro tem.*	...	January 23.
Morse, A. . . .	Executive Engineer, 4th grade, sub *pro tem.*	Executive Engineer, 4th grade, *temporary rank.*	.	January 23.
Phillips, H. . .	Executive Engineer, 4th grade, *temporary rank.*	Assistant Engineer, 1st grade.	...	January 23.
Morris, D. . . .	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Permanent .	February 8.
Michell, W. . .	Executive Engineer, 3rd grade, sub *pro tem.*	Executive Engineer, 3rd grade.	Permanent .	February 8.
Shedlock, O. J. . .	Executive Engineer, 4th grade, sub. *pro tem*	Executive Engineer, 3rd grade.	Sub. *pro tem.*	February 8.
Morse, A. . . .	Executive Engineer, 4th grade, *temporary rank.*	Executive Engineer, 4th grade.	Sub. *pro tem.*	February 8.
Reilly, F. . . .	Assistant Engineer, 1st grade	Executive Engineer, 4th grade.	Permanent .	February 8.
Rose, Lieutenant C. S., R.E.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Permanent .	February 8.
Campbell, R. L. . .	Executive Engineer, 4th grade.	Executive Engineer, 3rd grade.	Sub. *pro tem.*	February 9.
Shedlock, O. J. . .	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 4th grade, sub. *pro tem.*	...	February 9.

No. 139.—The Governor-General in Council is pleased to order the following promotions and reversions of Executive and Assistant Engineers attached to the several Local Administrations, with effect from the dates specified :—

NAMES.	From	To	Nature of promotion.	With effect from
				1889.
Rees, J. C.	Executive Engineer, 2nd grade, sub. *pro tem.*	Executive Engineer, 2nd grade.	Permanent	November 21.
Leslie, M.	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Sub. *pro tem.*	November 21.
Gilbert, C. F.	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 3rd grade	Permanent	November 21.
Wallace, J.	Executive Engineer, 4th grade.	Executive Engineer, 3rd grade.	Sub. *pro tem.*	November 21.
Smith, F. St G. M.	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 4th grade.	Permanent	November 21.
Stanley, E. G.	Assistant Engineer, 2nd grade.	Assistant Engineer, 1st grade.	Permanent	November 21.
Tickell, R. H.	Executive Engineer, 4th grade, *temporary rank*	Assistant Engineer, 1st grade.	...	December 12.
Clark, C. C. S.	Executive Engineer, 4th grade, *temporary rank.*	Assistant Engineer, 1st grade.	...	December 14.
James, H. W.	Executive Engineer, 4th grade, *temporary rank.*	Assistant Engineer, 1st grade.	...	December 24.
Bowden, H. J. A.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade	Temporary	December 28.
Foy, W. R.	Executive Engineer, 4th grade. *temporary rank.*	Assistant Engineer. 1st grade.	...	December 28.
				1890.
Thomson, R. J. B.	Executive Engineer, 2nd grade.	Executive Engineer, 1st grade.	Permanent	January 3.
Bailey, R. J.	Executive Engineer, 2nd grade, sub. *pro tem.*	Executive Engineer, 2nd grade.	Permanent	February 1.
St.Clair, Honourable L. M.	Executive Engineer, 3rd grade.	Executive Engineer, 2nd grade.	Sub. *pro tem,*	February 1.
White, G. G.	Executive Engineer, 4th grade.	Executive Engineer, 3rd grade.	Permanent	February 1.
Scott, F. W. M.	Executive Engineer, 4th grade, sub. *pro tem.*	Executive Engineer, 4th grade.	Permanent	February 1.
Foy, W. R.	Assistant Engineer, 1st grade.	Executive Engineer, 4th grade.	Temporary	February 1.
Housden, C. E.	Executive Engineer, 3rd grade, sub. *pro tem.*	Executive Engineer, 3rd grade.	Permanent	February 1.

No. 140.—Lieutenant W. J. McElhinny, R.E., Assistant Engineer, 2nd grade, Moghal Serai-Howrah Railway Survey, officiated as an Executive Engineer during the absence of Mr. D. F. Hogarth on deputation.

TELEGRAPH.

The 15th March, 1890.

No. 131.—The Governor-General in Council is pleased to notify that Mr. F. T. B. Daniell, Superintendent in the Persian Section of the Indo European Telegraph Department, officiated as Director of that section from the 1st October, 1889, to the 28th November, 1889, during the absence on privilege leave of Major H. L. Wells, R.E.

No. 132.—Mr. W. B. Melville, Assistant Superintendent, class V, 1st grade, Indian Telegraph Department, is promoted to Superintendent, class IV, 3rd grade, temporary, with effect from the 4th March, 1890, and until further orders.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 22, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 12th October, 1889.

From the 9th November next, till further notice, the complete *Gazette of India* will be published at Calcutta. After the 2nd November, all Notifications and other matter intended for publication in the *Gazette*, should be addressed to the Publisher, 8, Hastings Street, Calcutta.

Revised rates from 1st January, 1887.

	Per annum. R	a.	p.
Subscription for *Gazette* and Supplement	15	0	0
Postage	5	8	0
Subscription for Parts I, II, and III, or any of them	6	0	0
Postage	2	8	0
Subscription for Parts IV, V, and VI, or any of them	4	0	0
Postage	2	8	0
Subscription for Supplement only	5	0	0
Postage	3	0	0
Subscription for Supplement and Part VI	6	0	0
Postage	3	0	0

For a single copy of the *Gazette* and Supplement, 8 as.

For a single copy of Parts I, II, and III, or IV, V, and VI, or Supplement, 4 as.

Postage on single copies varies according to weight

Rules and Notifications issued under Legislative Acts, and having the force of law, may be obtained separately at per page 2 pice.

By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

HIGH COURT—ORIGINAL SIDE.

RULES FOR THE ADMISSION OF ADVOCATES.

It is ordered that the Rules for the admission of Advocates, dated the 1st of July, 1874, be and they are hereby repealed, and that in lieu thereof, the following Rules be read and passed as the Rules and Orders of the High Court of Judicature at Fort William in Bengal to take effect from the 1st day of March, 1890.

Qualification for admission as Advocates.

Any person who is entitled to practise as a Barrister in England or Ireland, or as an Advocate in the principal Courts of Scotland, who is of good character and who intends to practise in this Court, may be admitted as an Advocate of this Court.

Mode of applying for admission.

2. The mode of applying to be admitted as an Advocate of this Court shall be by letter, stating the date on which the applicant was

called to the bar, and that it is his intention to practise in this Court. The letter shall be addressed to, and left with, the Registrar of this Court, in its Original Jurisdiction, together with—

Letter and documents to be left with the Registrar.

(1) A certificate showing that he is entitled to practise as a Barrister in England or Ireland, or as an Advocate in the principal Courts of Scotland.

(2) Testimonials to character.

And to be circulated by him to the Judges.

3. The Registrar shall circulate the letter, with the other documents to be left with him, to the Chief Justice and Puisne Judges.

Certificate of admission.

4. Every person, on being admitted and enrolled as an Advocate of this Court, may, without the payment of any fee, besides the admission fee, obtain a certificate of admission under the signature of the Registrar and the seal of the Court.

Certificate of being on the roll of Advocates.

5. Any Advocate of this Court may, on the payment of a fee of ₹5 (to be paid by means of Court-fees Stamps), obtain a certificate under the signature of the Registrar and the seal of the Court, that his name is borne on the roll of Advocates of this Court

Registrar to have the care of the rolls.

6. The Registrar of this Court, on its Original Side, shall have the custody and care of the rolls or books wherein persons are enrolled as Advocates, and shall enrol the name of every person who shall be admitted an Advocate, with the date of his admission, in alphabetical order, in a roll or book to be kept by him for that purpose, to which roll or book all persons shall have free access without fee or reward.

Inspection.

W. COMER PETHERAM.
H. T. PRINSEP.
A. WILSON.
L. R. TOTTENHAM.
J. F. NORRIS.
JONES Q. PIGOT.
J. O'KINEALY.
W. MACPHERSON.
E. J. TREVELYAN.
C. M GHOSE.
H. BEVERLEY.
GOOROODOSS BONNERJEE.
AMEER ALI.

BANK OF BENGAL.

NOTICE.

Calcutta, the 17th March, 1890.

Mr. W. D. Cruickshank, Secretary and Treasurer, having been granted leave to Europe, the Directors have appointed Mr. W. Westland, Deputy Secretary, to officiate as Secretary and Treasurer from this date.

By Order of the Directors,

W. D. CRUICKSHANK,
Secretary & Treasurer.

The Directors have made the following changes in the Bank's Establishment:—

Mr. A. M. Lindsay, Agent, Rangoon, has been appointed to officiate as Deputy Secretary

Mr. W. Huntley to be Acting Agent at Rangoon, *vice* Mr. A. M. Lindsay.

Mr H. K. Gordon, Accountant of Rangoon Branch, to be Acting Agent at Moulmein, *vice* Mr Huntley.

Mr. R. L. Ker, Agent of Lahore Branch, to be Acting Agent at Delhi, until further orders.

Mr. D. E. Burne, on his return from leave, to be Acting Agent at Lahore.

Mr. W. E. Hildreth, Accountant of Hyderabad Branch, to be Acting Accountant at Bombay Agency.

W. WESTLAND,
Offg. Secretary & Treasurer.

AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

The 10th March, 1890.

No. 1.—Mr. A. E. Rose, Assistant Engineer, 1st grade, temporarily attached to the Peshin Irrigation Division, Baluchistan, passed the Departmental Standard Examination in Hindustani, on the 8th March, 1890.

J F. GARWOOD, *Major, R.E.,*
Joint Secy to Govr.-Genl's Agent in Baluchistan, P. W. D

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Indore Residency, the 14th March, 1890.

No. IIII.—Sahibzada Mahomed Wahid-ud-din, Attaché to the Governor-General's Agent for Central India, is granted privilege leave for two months and eleven days, with effect from 1st February, 1890.

By Order,

A. MARTINDALE,
First Asst. Agent to the Govr.-Genl. for Central India

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 14th March, 1890.

No. 1049-G.—Second class Hospital Assistant Mohun Lall returned, on the forenoon of the 25th February, 1890, from the leave granted him in this Office Notification, No. 10-G., dated 1st January, 1890, and 3rd class Hospital Assistant Abdool Hamid reverted to the Reserve List of Hospital Assistants on the Native States Reserve List.

No. 1050-*G*.—First class Hospital Assistant Emamuddin, attached to the Northern India Salt Revenue Dispensary at Didwana, was granted two months and fifteen days' privilege leave, from the forenoon of the 26th January, 1890, and 3rd class Hospital Assistant Parmanand, of Native States Reserve List, was appointed to officiate for him.

No. 1051-*G*.—Second class Hospital Assistant Mahomed Mussa, attached to the Charitable Dispensary at Abu Road, was granted one month and fifteen days' privilege leave, from the afternoon of the 21st February, 1890, and 3rd class Hospital Assistant Runchhodlall Viswanath, of the Native States Reserve List, was appointed to act for him.

No. 1053-*G*.—First class Hospital Assistant Guru Charan Lusker, attached to the Raj Dispensary at Ulwar, performed the duties of Agency Surgeon, Ulwar, in addition to his own duties, from the afternoon of the 3rd February, to the afternoon of the 2nd March, 1890.

The 17th March, 1890.

No. 1102-*G*.—Captain E. R. Penrose, Bo.S.C., 2nd-in-Command, Meywar Bhil Corps, and 2nd Assistant Resident, Meywar, is granted 35 days' privilege leave, with effect from 7th March, 1890.

By Order,

E. A. FRASER, *Major*,
First Asst. Agent to the Govr.-Genl., Rajputana.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATIONS.

Agra, the 10th March, 1890.

No. 51.—The unexpired portion of the three months' special leave on private private affairs under Article 348, Section III, Chapter XIII, of the Civil Service Regulations, granted in Order No 29, dated 30th January, 1890, to Mr. A. R. Shaw, Assistant Commissioner, Didwana Division, *viz.*, one month and twenty-two days, is hereby cancelled.

No. 52.—The following promotions are made, with effect from the 24th February, 1890, in succession to Mr. A. R. Shaw, Assistant Commissioner, Didwana Division, who has left the service :—

Mr. J. Bolster, Superintendent, 1st grade, Mayo Mines, Punjab Mines Division, at present Officiating Assistant Commissioner, Punjab Mines Division, to be Assistant Commissioner, Punjab Mines Division.

* * * * *

No. 56.—Mr. C. H. Halford, Superintendent, 1st grade, Cawnpore Circle, Upper Division, Internal Branch, is appointed to officiate as Assistant Commissioner, until further orders, and is posted to the Pachbudra Division.

A. D. CAREY,
Commissioner, N. I. Salt Revenue.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATIONS.

Calcutta, the 17th March, 1890.

No. 9.—Mr. H. L Butcher, Assistant Engineer, 1st grade, has been granted by Her Majesty's Secretary of State for India a further extension of extraordinary leave without pay for six months on medical certificate, in addition to that notified in Director General of Railways' Notification No. 29 of 18th October, 1889.

No. 10.—Mr. G. S E. Rice, Assistant Traffic Superintendent, class III, grade 3, passed the Departmental Standard Examination in Hindustani, as laid down in Public Works Department Code, Volume I, Chapter II, paragraph 14, on the 1st March, 1890.

L. CONWAY-GORDON,
Director-General.

Report of a Deserter from the 20th Battery, Southern Division, Royal Artillery, dated at Calcutta, this 15th day of March, 1890.

Number, Rank, and Name, —No. 49448, Gunner Robert James.	At what place Enlisted,—Shrewsbury.
Age,—32 years 6 months.	Parish and County in which Born,—Church Stoke, Montgomery.
Size,—5 feet 8½ inches.	Marks,—None.
Colour of— Complexion, fresh ; Hair, brown ; Eyes, grey.	Trade,—Groom.
Date of Desertion,—10th March, 1890.	Coat or Jacket,— } Regimentals.
Place of Desertion,—Fort William, Calcutta.	Waistcoat,— . } Regimentals.
Date of Enlistment,—16th June, 1885.	Breeches or Trowsers,— . } Regimentals.
	REMARKS,— Under 5 years' service.

H. G. F. SIDDONS, *Major, R.A.*,
Comdg. 20th Batty. Southern Divn., R.A.

Statement of Silver Balance in the Calcutta Mint for the week ending 19th March, 1890.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 12th March, 1890 . . .	18,24,794	
Value of Government silver in the Mint on the same date	3,39,324	21,64,118
ADD—		
Silver received by the Mint during the week on account of the Currency Department	3,13,610	
Ditto ditto Government	88,590	4,02,200
		25,66,318
DEDUCT—		
New coin paid to Reserve Treasury during the week .	2,28,000	
Petty items issued for miscellaneous purposes .	636	2,28,636
Balance on the evening of the 19th March, 1890 . .	...	23,37,682
The Balance comprises—		
Silver held on account of the Currency Department	21,24,749	
Ditto ditto Government	2,12,933	23,37,682
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	23,16,050	
Ditto ditto Government	...	23,16,050

A. W. BAIRD, *Lieut.-Colonel. R.E.*,
Master of the Mint.

CALCUTTA MINT,
The 20th March, 1890.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th March, 1890.

PARTICULARS.	3½ per cent Transfer Loan of 1853-54	4 per cent. Loans							4½ per cent. Loans				Transfer Loan of 1879, Seven Shillings per cent Portion.	5 per cent Loan of 1856-57.	GRAND TOTAL.
		Of 1832-33.	Of 1835-36.	Of 1842-43.	Of 1854-55.	Transfer of 1865	Reduced 4 per cent Loan of 1879.	TOTAL.	Of 1870.	Of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.	TOTAL.			
Balance of 28th February, 1890	54,700	11,29,387	25,32,900	2,44,10,900	1,05,87,800	3,93,63,600	1,98,65,500	9,78,90,087	39,500	71,47,500	11,08,15,800	11,80,02,800	1,33,800	32,200	21,61,13,587
ADD—Amount of 4½ per cent., 1878, Notes transferred to 4½ per cent., 1879, Stock in London	...	...	...	...	..	...	...	...	...	...	1,63,000	1,63,000	...	...	1,63,000
Add—															
Amount enfaced at Madras between 1st and 15th March, 1890	.	...	...	1,000	...	2,000	...	3,000	...	...	500	500	...	...	3,500
Amount enfaced at Bombay between 1st and 15th March, 1890	...	...	...	24,500	9,000	25,500	12,500	71,500	...	3,000	...	3,000	...	...	74,500
Amount enfaced at Calcutta between 1st and 15th March, 1890	...	..	1,500	1,66,400	5,000	12,49,300	60,700	14,82,900	...	...	2,700	2,700	...	...	14,85,600
Deduct—	54,700	11,29,387	25,34,400	2,46,02,800	1,06,01,800	4,06,40,400	1,99,38,700	9,94,47,487	39,500	71,50,500	11,09,82,000	11,81,72,000	1,33,800	32,200	21,78,40,187
Amount written off in the London Registers	...	...	...	5,47,800	2,65,900	3,11,200	1,40,700	12,65,600	...	1,63,000	1,85,100	3,48,100	...	...	16,13,700
Balance on 15th March, 1890	54,700	11,29,387	25,34,400	2,40,55,000	1,03,35,900	4,03,29,200	1,97,98,000	9,81,81,887	39,500	69,87,500	11,07,96,900	11,78,23,900	1,33,800	32,200	21,62,26,487

NOTE.—From 9th June, 1867, to 15th Jan., 1890, enfaced from India 6,189 lakhs, re-transferred from London 5,379 lakhs.
" 16th Jan., 1890, to 31st Jan., 1890 " " 3 " " " 3 "
" 1st Feb. " to 15th Feb. " " " 1 " " " 5 "
" 16th " " to 28th " " " " 5 " " " 8 "
" 1st Mar. " to 15th Mar. " " " 15 " " " 14 "

6,213 lakhs. 5,409 lakhs
5,409 "

Balance against India . 804 lakhs

PUBLIC DEBT OFFICE,
BANK OF BENGAL,
Calcutta, 17th March, 1890.

W. WESTLAND,
Offg. Secretary & Treasurer.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

1. The M.A. and the Premchand Roychand Studentship Examinations of 1890 will commence on the 3rd November instead of on the 11th as previously announced.

2. The Bengali Entrance Course prescribed for 1891 has been prescribed for 1892 also, omitting the article "Mánava tattw," pp. 23—28.

3. The following additions and alterations in the Regulations of the University having been sanctioned by the Senate and approved by His Excellency the Governor-General in Council, are published for general information :—

Rules for the Constitution and Duties of the Boards of Studies.

1. There shall be Boards of Studies for the following department of Studies:

(1) English; (2) Greek, Latin, French, and German; (3) Sanskrit and Sanskritic languages; (4) Arabic, Persian, and Urdu; (5) Mathematics; (6) Experimental and Mathematical Physics; (7) Chemistry; (8) Biology and Geology; (9) Mental and Moral Science; (10) History, Political Economy, and Geography.

2. No Board shall consist of fewer than six or more than sixteen members.

3. The members of the respective Boards shall be appointed by the Faculty of Arts from among their own members, shall severally hold office for five years from the date of appointment, and shall be eligible for re-appointment.

Any member who does not attend any meeting of a Board for two years consecutively shall be considered to have vacated his seat at that Board.

4. Each Board shall elect its own President. Every meeting of a Board shall be convened by its President, or, in his absence, by the Senior Fellow belonging to that Board. Three members shall constitute a quorum. The President of a Board shall convene a special meeting of the Board on the requisition of three or more members of the Board.

5. The duties of the Boards shall be to recommend the text-books required from year to year, to recommend the courses of study in their respective departments, to advise the Syndicate on all matters regarding the appointment of Examiners in their respective departments that may be referred to them by the Syndicate, and to consider and report on all other matters referred to them by the Syndicate, the Faculty of Arts, or the Senate.

6. No member shall be elected to more than four Boards.

7. All meetings of the Boards shall be convened through the Registrar, who shall keep a record of the proceedings of the meetings.

Under para. VIII of the Act of Incorporation these Rules have been adopted as Bye-Laws of the University.

4. The words "and that I know nothing against his moral character" have been inserted—

(*a*) After the word "Law" in the certificate appended to the application form for the B. L. examination.

(*b*) After the word "Medicine" in the certificate appended to the application forms for the Preliminary Scientific (L. M. S. and M B.), First L. M. S, First M. B. and Second M. B. examination.

(*c*) After the word "Surgery" in the certificate appended to the application form for the Second L. M. S. examination.

(*d*) After the word "Engineering" in the certificates appended to the application forms for the L. E. and B. E examinations.

CHARLES H. TAWNEY,
Registrar.

SENATE HOUSE,
The 13th March, 1890.

SURGEON-GENERAL WITH THE GOVERNMENT OF INDIA.

NOTIFICATIONS.

Simla, the 26th February, 1890.

No. 2.—Third grade Assistant Surgeon Bhola Nath, of the Punjab Provincial Establishment, is permitted to resign the service.

The 5th March, 1890.

No. 3.—The services of Assistant Surgeon Ilahi Baksh, of the Imperial Establishment have been placed at the disposal of the Agent to the Governor-General in Baluchistan for employment at Khelat.

A. BARCLAY, M.B.,
for *Surgeon-General with the Govt. of India.*

CURRENCY NOTES.

The following Currency Note is stated to have been destroyed, and payment of its value has been claimed by the person whose name is placed against the number; any other person claiming a right to it, is warned to communicate at once with the undersigned :—

Calcutta Circle.

NOTE WHOLLY LOST OR DESTROYED.

Regr. No.	No of Note.	Value.	Name of Claimant.
1887.		R	
W278	R 1—48528	100	Bucha Miah, Agent of Hajee Hossin Mohamed Usman Sahib, Leather Merchant, Bhusaval.

H. KEENE,
Asst. Comptroller Genl., in charge, Paper Currency.

CALCUTTA,
The 20th March, 1890

Statement of the Affairs of the Bank of Bengal for the week ending 18th March, 1890.

LIABILITIES	R	a.	p.	R	a.	p.
Capital paid up				2,00,00,000	0	0
Reserve Fund				58,00,000	0	0
Public Deposits at Head Office	92,33,731	15	3	1,89,84,095	12	6
Public Deposits at Branches	97,50,363	13	3			
Other Deposits at Head Office and Branches				2,79,56,745	10	2
Bank Post Bills, &c.				4,99,523	8	2
Sundries				8,59,981	0	4
RUPEES				7,41,00,345	15	2

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				13,33,335	0	0
Other authorised Investments				59,05,106	0	0
Loans on Government and other authorised Securities				1,94,30,052	5	5
Accounts of Credit on Government and other authorised Securities				1,20,88,863	10	6
Bills discounted and purchased				1,85,18,935	15	10
Balances with other Banks				7,21,106	0	10
Bullion				6,053	1	7
Dead Stock				12,09,997	8	0
Stamps				13,465	15	0
Sundries				3,01,286	1	6
				5,93,28,201	10	6
Cash and Currency Notes at Head Office	64,32,947	9	9	1,47,72,144	4	8
Cash and Currency Notes at Branches	83,39,196	10	11			
RUPEES				7,41,00,345	15	2

By Order of the Directors,

BANK OF BENGAL.
Calcutta, the 20th March 1890

F. T. LEWIS,
Offg. Chief Accountant

W WESTLAND,
Offg. Secretary & Treasurer.

Rate for Demand Loans 11 per cent.
Percentage 30·5

POST OFFICE.

NOTIFICATIONS.

Unclaimed Letters held in the Calcutta General Post Office on 18th March, 1890

Daime, S.
Gold, Finch & Co.
Pirrie, J. S.
Reid, Mrs. (Wool merchant.)
Richards, L.
Secretary, Druggists' Assembly.

Letters marked "Care of Post Office."

Baldwin, W. H.
Berkeley, C M.
Bernafcom, F.
Biss, A. H.
Brown, W.
Browne, A. D.
Burnett, Mrs.
Carbery, Lady.
Cayley, H.
Ch rmetaut, Mr.
Close, Henry.
Cooper, W.
DaRocha, B. F,
Douglas, G. P. H.
Drakeford, A.
Dymond, G. F.
Elliott, K.
Elmore, John S.
Fergusson, J. H. & Co.
Forbes, James.
Forshaw, H.
Fraiser, Miss Flo.
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The 22nd March, 1890.

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E. HUTTON,
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JOHN GABRIEL, B A., *Pleader,*
Attorney for Mrs. S. Stevenson,
Kuttra, Allahabad.

ALLAHABAD,
The 24th February, 1890.

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RAMJI JEENA,
Constituted Attorney for Luckmidass Amerchand,
Hurcooverbaie and Hurukhbaie, Widow.
Residence—Bhuleshwar in Shett Cullianddass
Kirparam's Chawl, No. 5.

BOMBAY,
The 28th February, 1890.

The Gazette of India.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st March, 1890, and is hereby promulgated for general information :—

ACT NO. VIII OF 1890.
THE GUARDIANS AND WARDS ACT, 1890.

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THE SCHEDULE.—ENACTMENTS REPEALED.

The Guardians and Wards Act, 1890.

(Chapter I.—Preliminary.—Sections 1-4. Chapter II.—Appointment and Declaration of Guardians.—Sections 5-6.)

An Act to consolidate and amend the law relating to Guardian and Ward.

WHEREAS it is expedient to consolidate and amend the law relating to guardian and ward; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Title, extent and commencement.

1. (1) This Act may be called the Guardians and Wards Act, 1890.

(2) It extends to the whole of British India, inclusive of Upper Burma and British Baluchistan; and

(3) It shall come into force on the first day of July, 1890.

Repeal.

2. (1) On and from that day the enactments mentioned in the schedule shall be repealed to the extent specified in the third column thereof.

(2) But all proceedings had, certificates granted, allowances assigned, obligations imposed, and applications, appointments, orders and rules made under any of those enactments, shall, so far as may be, be deemed to have been respectively had, granted, assigned, imposed and made under this Act; and

(3) Any enactment or document referring to any of those enactments shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

Saving of jurisdiction of Courts of Wards and Chartered High Courts.

3. This Act shall be read subject to every enactment heretofore or hereafter passed relating to any Court of Wards by the Governor General in Council or by a Governor or Lieutenant-Governor in Council; and nothing in this Act shall be construed to affect, or in any way derogate from, the jurisdiction or authority of any Court of Wards, or to take away any power possessed by any High Court established under the Statute 24 and 25 Victoria, Chapter 104 (*an Act for establishing High Courts of Judicature in India*).

Definitions.

4. In this Act, unless there is something repugnant in the subject or context,—

(1) "minor" means a person who, under the provisions of the Indian Majority Act, 1875, is to be deemed not to have attained his majority:

(2) "guardian" means a person having the care of the person of a minor or of his property, or of both his person and property:

(3) "ward" means a minor for whose person or property, or both, there is a guardian:

(4) "District Court" has the meaning assigned to that expression in the Code of Civil Procedure, and includes a High Court in the exercise of its ordinary original civil jurisdiction: XIV of 1882.

(5) "the Court" means the District Court having jurisdiction to entertain an application under this Act for an order appointing or declaring a person to be a guardian; and, where a guardian has been appointed or declared in pursuance of any such application, it means the Court which appointed or declared the guardian, or, in any matter relating to the person of the ward, the District Court having jurisdiction in the place where the ward for the time being ordinarily resides:

(6) "Collector" means the chief officer in charge of the revenue-administration of a district, and includes any officer whom the Local Government, by notification in the official Gazette, may, by name or in virtue of his office, appoint to be a Collector in any local area, or with respect to any class of persons, for all or any of the purposes of this Act:

(7) "European British subject" means an European British subject as defined in the Code of Criminal Procedure, 1882, and includes any Christian of European descent: and X of 1882.

(8) "prescribed" means prescribed by rules made by the High Court under this Act.

CHAPTER II.

APPOINTMENT AND DECLARATION OF GUARDIANS.

Power of parents to appoint in case of European British subjects.

5. (1) Where a minor is an European British subject, a guardian or guardians of his person or property, or both, may be appointed by will or other instrument to take effect on the death of the person appointing,—

(a) by the father of the minor, or,

(b) if the father is dead or incapable of acting, by the mother.

(2) Where guardians have been appointed under sub-section (1) by both parents, they shall act jointly.

Saving of power to appoint in other cases.

6. In the case of a minor who is not an European British subject, nothing in this Act shall be construed to take away or derogate from any power to appoint a guardian of his person or property, or both, which is valid by the law to which the minor is subject.

The Guardians and Wards Act, 1890.

(Chapter II.—Appointment and Declaration of Guardians.—Sections 7-11.)

Power of the Court to make order as to guardianship.

7. (1) Where the Court is satisfied that it is for the welfare of a minor that an order should be made—

(a) appointing a guardian of his person or property, or both, or

(b) declaring a person to be such a guardian,

the Court may make an order accordingly.

(2) An order under this section shall imply the removal of any guardian who has not been appointed by will or other instrument or appointed or declared by the Court.

(3) Where a guardian has been appointed by will or other instrument or appointed or declared by the Court, an order under this section appointing or declaring another person to be guardian in his stead shall not be made until the powers of the guardian appointed or declared as aforesaid have ceased under the provisions of this Act.

Persons entitled to apply for order.

8. An order shall not be made under the last foregoing section except on the application of—

(a) the person desirous of being, or claiming to be, the guardian of the minor, or

(b) any relative or friend of the minor, or

(c) the Collector of the district or other local area within which the minor ordinarily resides or in which he has property, or

(d) the Collector having authority with respect to the class to which the minor belongs.

Court having jurisdiction to entertain application.

9. (1) If the application is with respect to the guardianship of the person of the minor, it shall be made to the District Court having jurisdiction in the place where the minor ordinarily resides.

(2) If the application is with respect to the guardianship of the property of the minor, it may be made either to the District Court having jurisdiction in the place where the minor ordinarily resides or to a District Court having jurisdiction in a place where he has property.

(3) If an application with respect to the guardianship of the property of a minor is made to a District Court other than that having jurisdiction in the place where the minor ordinarily resides, the Court may return the application if in its opinion the application would be disposed of more justly or conveniently by any other District Court having jurisdiction.

Form of application.

10. (1) If the application is not made by the Collector, it shall be by petition signed and verified in manner prescribed by the Code of Civil Procedure for the signing and verification of a plaint, and stating, so far as can be ascertained,—

XIV of 1882.

(a) the name, sex, religion, date of birth and ordinary residence of the minor;

(b) where the minor is a female, whether she is married, and, if so, the name and age of her husband;

(c) the nature, situation and approximate value of the property, if any, of the minor;

(d) the name and residence of the person having the custody or possession of the person or property of the minor;

(e) what near relations the minor has, and where they reside;

(f) whether a guardian of the person or property, or both, of the minor has been appointed by any person entitled or claiming to be entitled by the law to which the minor is subject to make such an appointment;

(g) whether an application has at any time been made to the Court or to any other Court with respect to the guardianship of the person or property, or both, of the minor, and, if so, when, to what Court and with what result;

(h) whether the application is for the appointment or declaration of a guardian of the person of the minor, or of his property, or of both;

(i) where the application is to appoint a guardian, the qualifications of the proposed guardian;

(j) where the application is to declare a person to be a guardian, the grounds on which that person claims;

(k) the causes which have led to the making of the application; and

(l) such other particulars, if any, as may be prescribed or as the nature of the application renders it necessary to state.

(2) If the application is made by the Collector, it shall be by letter addressed to the Court and forwarded by post or in such other manner as may be found convenient, and shall state as far as possible the particulars mentioned in sub-section (1).

(3) The application must be accompanied by a declaration of the willingness of the proposed guardian to act, and the declaration must be signed by him and attested by at least two witnesses.

Procedure on admission of application.

11. (1) If the Court is satisfied that there is ground for proceeding on the application, it shall fix

The Guardians and Wards Act, 1890.

(Chapter II.—Appointment and Declaration of Guardians.—Sections 12-15.)

a day for the hearing thereof, and cause notice of the application and of the date fixed for the hearing—

(*a*) to be served in the manner directed in the Code of Civil Procedure on— XIV of 1882.

(i) the parents of the minor if they are residing in British India,

(ii) the person, if any, named in the petition or letter as having the custody or possession of the person or property of the minor,

(iii) the person proposed in the application or letter to be appointed or declared guardian, unless that person is himself the applicant, and

(iv) any other person to whom, in the opinion of the Court, special notice of the application should be given; and

(*b*) to be posted on some conspicuous part of the court-house, and of the residence of the minor, and otherwise published in such manner as the Court, subject to any rules made by the High Court under this Act, thinks fit.

(*2*) The Local Government may, by general or special order, require that, when any part of the property described in a petition under section 10, sub-section (*1*), is land of which a Court of Wards could assume the superintendence, the Court shall also cause a notice as aforesaid to be served on the Collector in whose district the minor ordinarily resides, and on every Collector in whose district any portion of the land is situate, and the Collector may cause the notice to be published in any manner he deems fit.

(*3*) No charge shall be made by the Court or the Collector for the service or publication of any notice served or published under sub-section (*2*).

Power to make interlocutory order for production of minor and interim protection of person and property.

12. (*1*) The Court may direct that the person, if any, having the custody of the minor shall produce him or cause him to be produced at such place and time and before such person as it appoints, and may make such order for the temporary custody and protection of the person or property of the minor as it thinks proper.

(*2*) If the minor is a female who ought not to be compelled to appear in public, the direction under sub-section (*1*) for her production shall require her to be produced in accordance with the customs and manners of the country.

(*3*) Nothing in this section shall authorise—

(*a*) the Court to place a female minor in the temporary custody of a person claiming to be her guardian on the ground of his being her husband, unless she is already in his custody with the consent of her parents, if any, or

(*b*) any person to whom the temporary custody and protection of the property of a minor is entrusted to dispossess otherwise than by due course of law any person in possession of any of the property.

Hearing of evidence before making of order.

13. On the day fixed for the hearing of the application, or as soon afterwards as may be, the Court shall hear such evidence as may be adduced in support of or in opposition to the application.

Simultaneous proceedings in different Courts.

14. (*1*) If proceedings for the appointment or declaration of a guardian of a minor are taken in more Courts than one, each of those Courts shall, on being apprised of the proceedings in the other Court or Courts, stay the proceedings before itself.

(*2*) If the Courts are both or all subordinate to the same High Court, they shall report the case to the High Court, and the High Court shall determine in which of the Courts the proceedings with respect to the appointment or declaration of a guardian of the minor shall be had.

(*3*) In any other case in which proceedings are stayed under sub-section (*1*), the Courts shall report the case through the Local Government to the Governor General in Council, and the Governor General in Council shall determine in which of the Courts the proceedings with respect to the appointment or declaration of a guardian of the minor shall be had.

Appointment or declaration of several guardians.

15. (*1*) If the law to which the minor is subject admits of his having two or more joint guardians of his person or property, or both, the Court may, if it thinks fit, appoint or declare them.

(*2*) On the death of a father, being an European British subject, who has, by will or other instrument to take effect on his death, appointed a guardian of his minor child, the Court may appoint the mother to be guardian of the child jointly with the guardian appointed by the father.

(*3*) On the death of a mother, being an European British subject, who during the incapacity of the father of her minor child has, by will or other instrument to take effect on her death, appointed a guardian of the child, the Court may, if the father becomes capable of acting appoint him to be sole guardian of the child or guardian of the child jointly with the guardian appointed by the mother, as it thinks fit.

The Guardians and Wards Act, 1890.

(Chapter II.—Appointment and Declaration of Guardians.—Sections 16-19.)

Chapter III.—Duties, Rights and Liabilities of Guardians.—Sections 20 22)

(4) Separate guardians may be appointed or declared of the person and of the property of a minor.

(5) If a minor has several properties, the Court may, if it thinks fit, appoint or declare a separate guardian for any one or more of the properties.

Appointment or declaration of guardian for property beyond jurisdiction of the Court.

16. If the Court appoints or declares a guardian for any property situate beyond the local limits of its jurisdiction, the Court having jurisdiction in the place where the property is situate shall, on production of a certified copy of the order appointing or declaring the guardian, accept him as duly appointed or declared and give effect to the order.

Matters to be considered by the Court in appointing guardian.

17. (1) In appointing or declaring the guardian of a minor the Court shall, subject to the provisions of this section, be guided by what, consistently with the law to which the minor is subject, appears in the circumstances to be for the welfare of the minor.

(2) In considering what will be for the welfare of the minor, the Court shall have regard to the age, sex and religion of the minor, the character and capacity of the proposed guardian and his nearness of kin to the minor, the wishes, if any, of a deceased parent, and any existing or previous relations of the proposed guardian with the minor or his property.

(3) If the minor is old enough to form an intelligent preference, the Court may consider that preference.

(4) As between parents who are European British subjects adversely claiming the guardianship of the person, neither parent is entitled to it as of right, but, other things being equal, if the minor is a male of tender years or a female, the minor should be given to the mother, and if the minor is a male of an age to require education and preparation for labour and business, then to the father.

(5) The Court shall not appoint or declare any person to be a guardian against his will.

Appointment or declaration of Collector in virtue of office.

18. Where a Collector is appointed or declared by the Court in virtue of his office to be guardian of the person or property, or both, of a minor, the order appointing or declaring him shall be deemed to authorise and require the person for the time being holding the office to act as guardian of the minor with respect to his person or property, or both, as the case may be.

Guardian not to be appointed by the Court in certain cases.

19. Nothing in this Chapter shall authorise the Court to appoint or declare a guardian of the property of a minor whose property is under the superintendence of a Court of Wards, or to appoint or declare a guardian of the person—

(a) of a minor who is a married female and whose husband is not, in the opinion of the Court, unfit to be guardian of her person, or,

(b) subject to the provisions of this Act with respect to European British subjects, of a minor whose father is living and is not, in the opinion of the Court, unfit to be guardian of the person of the minor, or

(c) of a minor whose property is under the superintendence of a Court of Wards competent to appoint a guardian of the person of the minor.

CHAPTER III.

DUTIES, RIGHTS AND LIABILITIES OF GUARDIANS.

General.

Fiduciary relation of guardian to ward.

20. (1) A guardian stands in a fiduciary relation to his ward, and, save as provided by the will or other instrument, if any, by which he was appointed, or by this Act, he must not make any profit out of his office.

(2) The fiduciary relation of a guardian to his ward extends to and affects purchases by the guardian of the property of the ward, and by the ward of the property of the guardian, immediately or soon after the ward has ceased to be a minor, and generally all transactions between them while the influence of the guardian still lasts or is recent.

Capacity of minors to act as guardians.

21. A minor is incompetent to act as guardian of any minor except his own wife or child or, where he is the managing member of an undivided Hindu family, the wife or child of another minor member of that family.

Remuneration of guardian.

22. (1) A guardian appointed or declared by the Court shall be entitled to such allowance, if any, as the Court thinks fit for his care and pains in the execution of his duties.

(2) When an officer of the Government, as such officer, is so appointed or declared to be guardian, such fees shall be paid to the Government out of the property of the ward as the Local Government, by general or special order, directs.

The Guardians and Wards Act, 1890.

(Chapter III.—Duties, Rights and Liabilities of Guardians.—Sections 23-31.)

Control of Collector as guardian.

23. A Collector appointed or declared by the Court to be guardian of the person or property, or both, of a minor shall, in all matters connected with the guardianship of his ward, be subject to the control of the Local Government or of such authority as that Government, by notification in the official Gazette, appoints in this behalf.

Guardian of the Person.

Duties of guardian of the person.

24. A guardian of the person of a ward is charged with the custody of the ward, and must look to his support, health and education, and such other matters as the law to which the ward is subject requires.

Title of guardian to custody of ward.

25. (1) If a ward leaves or is removed from the custody of a guardian of his person, the Court, if it is of opinion that it will be for the welfare of the ward to return to the custody of his guardian, may make an order for his return, and for the purpose of enforcing the order may cause the ward to be arrested and to be delivered into the custody of the guardian.

(2) For the purpose of arresting the ward, the Court may exercise the power conferred on a Magistrate of the first class by section 100 of the Code of Criminal Procedure, 1882. X of 1882.

(3) The residence of a ward against the will of his guardian with a person who is not his guardian does not of itself terminate the guardianship.

Removal of ward from jurisdiction.

26. (1) A guardian of the person appointed or declared by the Court, unless he is the Collector or is a guardian appointed by will or other instrument, shall not, without the leave of the Court by which he was appointed or declared, remove the ward from the limits of its jurisdiction except for such purposes as may be prescribed.

(2) The leave granted by the Court under sub-section (1) may be special or general, and may be defined by the order granting it.

Guardian of Property.

Duties of guardian of property.

27. A guardian of the property of a ward is bound to deal therewith as carefully as a man of ordinary prudence would deal with it if it were his own, and, subject to the provisions of this Chapter, he may do all acts which are reasonable and proper for the realisation, protection or benefit of the property.

Powers of testamentary guardian.

28. Where a guardian has been appointed by will or other instrument, his power to mortgage or charge, or transfer by sale, gift, exchange or otherwise, immoveable property belonging to his ward is subject to any restriction which may be imposed by the instrument, unless he has under this Act been declared guardian and the Court which made the declaration permits him by an order in writing, notwithstanding the restriction, to dispose of any immoveable property specified in the order in a manner permitted by the order.

Limitation of powers of guardian of property appointed or declared by the Court.

29. Where a person other than a Collector, or than a guardian appointed by will or other instrument, has been appointed or declared by the Court to be guardian of the property of a ward, he shall not, without the previous permission of the Court,—

(a) mortgage or charge, or transfer by sale, gift, exchange or otherwise, any part of the immoveable property of his ward, or

(b) lease any part of that property for a term exceeding five years or for any term extending more than one year beyond the date on which the ward will cease to be a minor.

Voidability of transfers made in contravention of section 28 or section 29.

30. A disposal of immoveable property by a guardian in contravention of either of the two last foregoing sections is voidable at the instance of any other person affected thereby.

Practice with respect to permitting transfers under section 29.

31. (1) Permission to the guardian to do any of the acts mentioned in section 29 shall not be granted by the Court except in case of necessity or for an evident advantage to the ward.

(2) The order granting the permission shall recite the necessity or advantage, as the case may be, describe the property with respect to which the act permitted is to be done, and specify such conditions, if any, as the Court may see fit to attach to the permission; and it shall be recorded, dated and signed by the Judge of the Court with his own hand, or, when from any cause he is prevented from recording the order with his own hand, shall be taken down in writing from his dictation and be dated and signed by him.

(3) The Court may in its discretion attach to the permission the following among other conditions, namely:—

(a) that a sale shall not be completed without the sanction of the Court;

The Guardians and Wards Act, 1890.

(Chapter III.—Duties, Rights and Liabilities of Guardians.—Sections 32-35.)

(*b*) that a sale shall be made to the highest bidder by public auction, before the Court or some person specially appointed by the Court for that purpose, at a time and place to be specified by the Court, after such proclamation of the intended sale as the Court, subject to any rules made under this Act by the High Court, directs;

(*c*) that a lease shall not be made in consideration of a premium or shall be made for such term of years and subject to such rents and covenants as the Court directs;

(*d*) that the whole or any part of the proceeds of the act permitted shall be paid into the Court by the guardian, to be disbursed therefrom or to be invested by the Court on prescribed securities or to be otherwise disposed of as the Court directs.

(*4*) Before granting permission to a guardian to do an act mentioned in section 29, the Court may cause notice of the application for the permission to be given to any relative or friend of the ward who should, in its opinion, receive notice thereof, and shall hear and record the statement of any person who appears in opposition to the application.

Variation of powers of guardian of property appointed or declared by the Court.

32. Where a guardian of the property of a ward has been appointed or declared by the Court and such guardian is not the Collector, the Court may, from time to time, by order, define, restrict or extend his powers with respect to the property of the ward in such manner and to such extent as it may consider to be for the advantage of the ward and consistent with the law to which the ward is subject.

Right of guardian so appointed or declared to apply to the Court for opinion in management of property of ward.

33. (*1*) A guardian appointed or declared by the Court may apply by petition to the Court which appointed or declared him for its opinion, advice or direction on any present question respecting the management or administration of the property of his ward.

(*2*) If the Court considers the question to be proper for summary disposal, it shall cause a copy of the petition to be served on, and the hearing thereof may be attended by, such of the persons interested in the application as the Court thinks fit.

(*3*) The guardian stating in good faith the facts in the petition and acting upon the opinion, advice or direction given by the Court shall be deemed, so far as regards his own responsibility, to have performed his duty as guardian in the subject-matter of the application.

Obligations on guardian of property appointed or declared by the Court.

34. Where a guardian of the property of a ward has been appointed or declared by the Court and such guardian is not the Collector, he shall,—

(*a*) if so required by the Court, give a bond, as nearly as may be in the prescribed form, to the Judge of the Court to enure for the benefit of the Judge for the time being, with or without sureties, as may be prescribed, engaging duly to account for what he may receive in respect of the property of the ward;

(*b*) if so required by the Court, deliver to the Court, within six months from the date of his appointment or declaration by the Court, or within such other time as the Court directs, a statement of the immoveable property belonging to the ward, of the money and other moveable property which he has received on behalf of the ward up to the date of delivering the statement, and of the debts due on that date to or from the ward;

(*c*) if so required by the Court, exhibit his accounts in the Court at such times and in such form as the Court from time to time directs;

(*d*) if so required by the Court, pay into the Court at such time as the Court directs the balance due from him on those accounts, or so much thereof as the Court directs; and

(*e*) apply for the maintenance, education and advancement of the ward and of such persons as are dependent on him, and for the celebration of ceremonies to which the ward or any of those persons may be a party, such portion of the income of the property of the ward as the Court from time to time directs, and, if the Court so directs, the whole or any part of that property.

Suit against guardian where administration-bond was taken.

35. Where a guardian appointed or declared by the Court has given a bond duly to account for what he may receive in respect of the property of his ward, the Court may, on application made by petition and on being satisfied that the engagement of the bond has not been kept, and upon such terms as to security, or providing that any money received be paid into the Court, or otherwise as the Court thinks fit, assign the bond to some proper person, who shall thereupon be entitled to sue on the bond in his own name as if the bond had been originally given to him instead of to the Judge of the Court, and shall be entitled to recover thereon, as trustee for the ward, in respect of any breach thereof.

The Guardians and Wards Act, 1890.

(Chapter III.—Duties, Rights and Liabilities of Guardians.—Sections 36-41.)

Suit against guardian where administration-bond was not taken.

36. (1) Where a guardian appointed or declared by the Court has not given a bond as aforesaid, any person, with the leave of the Court, may, as next friend, at any time during the continuance of the minority of the ward, and upon such terms as aforesaid, institute a suit against the guardian, or, in case of his death, against his representative, for an account of what the guardian has received in respect of the property of the ward, and may recover in the suit, as trustee for the ward, such amount as may be found to be payable by the guardian or his representative, as the case may be.

(2) The provisions of sub-section (1) shall, so far as they relate to a suit against a guardian, be subject to the provisions of section 440 of the Code of Civil Procedure as amended by this Act.

General liability of guardian as trustee.

37. Nothing in either of the two last foregoing sections shall be construed to deprive a ward or his representative of any remedy against his guardian, or the representative of the guardian, which, not being expressly provided in either of those sections, any other beneficiary or his representative would have against his trustee or the representative of the trustee.

Termination of Guardianship.

Right of survivorship among joint guardians.

38. On the death of one of two or more joint guardians, the guardianship continues to the survivor or survivors until a further appointment is made by the Court.

Removal of guardian.

39. The Court may, on the application of any person interested, or of its own motion, remove a guardian appointed or declared by the Court, or a guardian appointed by will or other instrument, for any of the following causes, namely :—

(a) for abuse of his trust ;

(b) for continued failure to perform the duties of his trust ;

(c) for incapacity to perform the duties of his trust ;

(d) for ill-treatment, or neglect to take proper care, of his ward ;

(e) for contumacious disregard of any provision of this Act or of any order of the Court ;

(f) for conviction of an offence implying, in the opinion of the Court, a defect of character which unfits him to be the guardian of his ward ;

(g) for having an interest adverse to the faithful performance of his duties ;

(h) for ceasing to reside within the local limits of the jurisdiction of the Court ;

(i) in the case of a guardian of the property, for bankruptcy or insolvency ;

(j) by reason of the guardianship of the guardian ceasing, or being liable to cease, under the law to which the minor is subject :

Provided that a guardian appointed by will or other instrument, whether he has been declared under this Act or not, shall not be removed—

(a) for the cause mentioned in clause (g) unless the adverse interest accrued after the death of the person who appointed him, or it is shown that that person made and maintained the appointment in ignorance of the existence of the adverse interest, or

(b) for the cause mentioned in clause (h) unless such guardian has taken up such a residence as, in the opinion of the Court, renders it impracticable for him to discharge the functions of guardian.

Discharge of guardian.

40. (1) If a guardian appointed or declared by the Court desires to resign his office, he may apply to the Court to be discharged.

(2) If the Court finds that there is sufficient reason for the application, it shall discharge him, and, if the guardian making the application is the Collector and the Local Government approves of his applying to be discharged, the Court shall in any case discharge him.

Cessation of authority of guardian.

41 (1) The powers of a guardian of the person cease—

(a) by his death, removal or discharge ;

(b) by the Court of Wards assuming superintendence of the person of the ward ;

(c) by the ward ceasing to be a minor ;

(d) in the case of a female ward, by her marriage to a husband who is not unfit to be guardian of her person or, if the guardian was appointed or declared by the Court, by her marriage to a husband who is not, in the opinion of the Court, so unfit ; or,

(e) in the case of a ward whose father was unfit to be guardian of the person of the ward, by the father ceasing to be so or, if the father was deemed by the Court to be so unfit, by his ceasing to be so in the opinion of the Court.

(2) The powers of a guardian of the property cease—

(a) by his death, removal or discharge ;

(b) by the Court of Wards assuming superintendence of the property of the ward ; or

(c) by the ward ceasing to be a minor.

The Guardians and Wards Act, 1890.

(Chapter III.—Duties, Rights and Liabilities of Guardians.—Section 42. Chapter IV.—Supplemental Provisions.—Sections 43-45.)

(3) When for any cause the powers of a guardian cease, the Court may require him or, if he is dead, his representative to deliver as it directs any property in his possession or control belonging to the ward or any accounts in his possession or control relating to any past or present property of the ward.

(4) When he has delivered the property or accounts as required by the Court, the Court may declare him to be discharged from his liabilities save as regards any fraud which may subsequently be discovered.

Appointment of successor to guardian dead, discharged or removed.

42. When a guardian appointed or declared by the Court is discharged, or, under the law to which the ward is subject, ceases to be entitled to act, or when any such guardian or a guardian appointed by will or other instrument is removed or dies, the Court, of its own motion or on application under Chapter II, may, if the ward is still a minor, appoint or declare another guardian of his person or property, or both, as the case may be.

CHAPTER IV.

SUPPLEMENTAL PROVISIONS.

Orders for regulating conduct or proceedings of guardians, and enforcement of those orders.

43. (1) The Court may, on the application of any person interested or of its own motion, make an order regulating the conduct or proceedings of any guardian appointed or declared by the Court.

(2) Where there are more guardians than one of a ward and they are unable to agree upon a question affecting his welfare, any of them may apply to the Court for its direction, and the Court may make such order respecting the matter in difference as it thinks fit.

(3) Except where it appears that the object of making an order under sub-section (1) or sub-section (2) would be defeated by the delay, the Court shall, before making the order, direct notice of the application therefor or of the intention of the Court to make it, as the case may be, to be given, in a case under sub-section (1), to the guardian or, in a case under sub-section (2), to the guardian who has not made the application.

(4) In case of disobedience to an order made under sub section (1) or sub-section (2), the order may be enforced in the same manner as an injunction granted under section 492 or section 493 of the Code of Civil Procedure, in a case under sub-section (1), as if the ward were the plaintiff and the guardian were the defendant or, in a case under sub-section (2), as if the guardian who made the application were the plaintiff and the other guardian were the defendant.

XIV of 1882.

(5) Except in a case under sub-section (2), nothing in this section shall apply to a Collector who is, as such, a guardian.

Penalty for removal of ward from jurisdiction.

44. If, for the purpose or with the effect of preventing the Court from exercising its authority with respect to a ward, a guardian appointed or declared by the Court removes the ward from the limits of the jurisdiction of the Court in contravention of the provisions of section 26, he shall be liable, by order of the Court, to fine not exceeding one thousand rupees, or to imprisonment in the civil jail for a term which may extend to six months.

Penalty for contumacy.

45. (1) In the following cases, namely :—

(a) if a person having the custody of a minor fails to produce him or cause him to be produced in compliance with a direction under section 12, sub-section (1), or to do his utmost to compel the minor to return to the custody of his guardian in obedience to an order under section 25, sub-section (1), or

(b) if a guardian appointed or declared by the Court fails to deliver to the Court, within the time allowed by or under clause (b) of section 34, a statement required under that clause, or to exhibit accounts in compliance with a requisition under clause (c) of that section, or to pay into the Court the balance due from him on those accounts in compliance with a requisition under clause (d) of that section, or

(c) if a person who has ceased to be a guardian, or the representative of such a person, fails to deliver any property or accounts in compliance with a requisition under section 41, sub-section (3),

the person, guardian or representative, as the case may be, shall be liable, by order of the Court, to fine not exceeding one hundred rupees, and in case of recusancy to further fine not exceeding ten rupees for each day after the first during which the default continues, and not exceeding five hundred rupees in the aggregate, and to detention in the civil jail until he undertakes to produce the minor or cause him to be produced, or to compel his return, or to deliver the statement, or to exhibit the accounts, or to pay the balance, or to deliver the property or accounts, as the case may be.

(2) If a person who has been released from detention on giving an undertaking under sub-section (1) fails to carry out the undertaking

The Guardians and Wards Act, 1890.

(Chapter IV.—Supplemental Provisions.—Sections 46-51.)

within the time allowed by the Court, the Court may cause him to be arrested and re-committed to the civil jail.

Reports by Collectors and Subordinate Courts.

46. (1) The Court may call upon the Collector, or upon any Court subordinate to the Court, for a report on any matter arising in any proceeding under this Act and treat the report as evidence.

(2) For the purpose of preparing the report the Collector or the Judge of the subordinate Court, as the case may be, shall make such inquiry as he deems necessary, and may for the purposes of the inquiry exercise any power of compelling the attendance of a witness to give evidence or produce a document which is conferred on a Court by the Code of Civil Procedure. IV of 1882.

Orders appealable.

47. An appeal shall lie to the High Court from an order made by a District Court,—

(a) under section 7, appointing or declaring or refusing to appoint or declare a guardian; or,

(b) under section 9, sub-section (3), returning an application; or,

(c) under section 25, making or refusing to make an order for the return of a ward to the custody of his guardian; or,

(d) under section 26, refusing leave for the removal of a ward from the limits of the jurisdiction of the Court, or imposing conditions with respect thereto; or,

(e) under section 28 or section 29, refusing permission to a guardian to do an act referred to in the section; or,

(f) under section 32, defining, restricting or extending the powers of a guardian; or,

(g) under section 39, removing a guardian; or

(h) under section 40, refusing to discharge a guardian; or,

(i) under section 43, regulating the conduct or proceedings of a guardian or settling a matter in difference between joint guardians, or enforcing the order; or,

(j) under section 44 or section 45, imposing a penalty.

Finality of other orders. IV of 1882.

48. Save as provided by the last foregoing section and by section 622 of the Code of Civil Procedure, an order made under this Act shall be final, and shall not be liable to be contested by suit or otherwise.

Costs.

49. The costs of any proceeding under this Act, including the costs of maintaining a guardian or other person in the civil jail, shall, subject to any rules made by the High Court under this Act, be in the discretion of the Court in which the proceeding is had.

Power of High Court to make rules.

50. (1) In addition to any other power to make rules conferred expressly or impliedly by this Act, the High Court may from time to time make rules consistent with this Act—

(a) as to the matters respecting which, and the time at which, reports should be called for from Collectors and subordinate Courts;

(b) as to the allowances to be granted to, and the security to be required from, guardians, and the cases in which such allowances should be granted;

(c) as to the procedure to be followed with respect to applications of guardians for permission to do acts referred to in sections 28 and 29;

(d) as to the circumstances in which such requisitions as are mentioned in clauses (a), (b), (c) and (d) of section 34 should be made;

(e) as to the preservation of statements and accounts delivered and exhibited by guardians;

(f) as to the inspection of those statements and accounts by persons interested;

(g) as to the custody of money, and securities for money, belonging to wards;

(h) as to the securities on which money belonging to wards may be invested;

(i) as to the education of wards for whom guardians, not being Collectors, have been appointed or declared by the Court; and,

(j) generally, for the guidance of the Courts in carrying out the purposes of this Act.

(2) Rules under clauses (a) and (i) of sub-section (1) shall not have effect until they have been approved by the Local Government, nor shall any rule under this section have effect until it has been published in the official Gazette.

Applicability of Act to guardians already appointed by Court.

51. A guardian appointed by, or holding a certificate of administration from, a Civil Court under any enactment repealed by this Act shall, save as may be prescribed, be subject to the provisions of this Act, and of the rules made under it, as if he had been appointed or declared by the Court under Chapter II.

The Guardians and Wards Act, 1890.

(Chapter IV.—Supplemental Provisions.—Sections 52-53.)

IX of 1875.

Amendment of Indian Majority Act.

52. In section 3 of the Indian Majority Act, 1875, for the words "every minor of whose person or property a guardian has been or shall be appointed by any Court of Justice, and every minor under the jurisdiction of any Court of Wards," the following shall be substituted, namely,—

"every minor of whose person or property, or both, a guardian, other than a guardian for a suit within the meaning of Chapter XXXI of the Code of Civil Procedure, has been or shall be appointed or declared by any Court of Justice before the minor has attained the age of eighteen years, and every minor of whose property the superintendence has been or shall be assumed by any Court of Wards before the minor has attained that age."

XIV of 1882.

XIV of 1882.

Amendment of Chapter XXXI of the Code of Civil Procedure

53. Chapter XXXI of the Code of Civil Procedure shall be amended as follows, namely:—

A.—To section 440 of the said Code the following shall be added, namely:—

"If a minor has a guardian appointed or declared by an authority competent in this behalf, a suit shall not be instituted on behalf of the minor by any person other than such guardian except with the leave of the Court granted after notice to such guardian and after hearing any objections which he may desire to make with respect to the institution of the suit, and the Court shall not grant such leave unless it is of opinion that it is for the welfare of the minor that the person proposing to institute the suit in the name of the minor should be permitted to do so"

B.—To section 443 of the said Code the following shall be added, namely:—

"Where an authority competent in this behalf has appointed or declared a guardian or guardians of the person or property, or both, of the minor, the Court shall appoint him or one of them, as the case may be, to be the guardian for the suit under this section unless it considers, for reasons to be recorded by it, that some other person ought to be so appointed."

C.—After section 446 of the said Code the following shall be added, namely:—

"If the next friend is not a guardian appointed or declared by an authority competent in this behalf, and an application is made by a guardian so appointed or declared who desires to be himself appointed in the place of the next friend, the Court shall remove the next friend unless it considers, for reasons to be recorded by it, that the guardian ought not to be appointed the next friend of the minor."

D.—For section 461 of the said Code the following shall be substituted, namely:—

Receipt by next friend or guardian *ad litem* of property under decree for minor.

"461. (*1*) A next friend or guardian for the suit shall not, without the leave of the Court, receive any money or other moveable property on behalf of a minor, either—

(*a*) by way of compromise before decree or order, or

(*b*) under a decree or order in favour of the minor.

"(*2*) Where the next friend or guardian for the suit has not been appointed or declared by competent authority to be guardian of the property of the minor, or, having been so appointed or declared, is under any disability known to the Court to receive the money or other moveable property, the Court shall, if it grants him leave to receive the property, require such security and give such directions as will, in its opinion, sufficiently protect the property from waste and ensure its proper application."

E.—For section 464 of the said Code as amended by the Civil Procedure Code Amendment Act, 1888, the following shall be substituted, namely:— VII of 1888

Princes and Chiefs and wards of Court.

"464. Nothing in this Chapter applies to a Sovereign Prince or ruling Chief suing or being sued in the name of his State or being sued, by direction of the Governor General in Council or a Local Government, in the name of an agent or in any other name, or shall be construed to affect, or in any way derogate from, the provisions of any local law for the time being in force relating to suits by or against minors or by or against lunatics or other persons of unsound mind."

The Guardians and Wards Act, 1890.

(The Schedule.—Enactments repealed.)

THE SCHEDULE.

ENACTMENTS REPEALED.

(See section 2)

Number and year	Title or subject	Extent of repeal.
	Acts of the Governor General in Council.	
XIV of 1858	Minors (Madras) . .	The whole.
XL of 1858	Minors (Bengal) . .	So much as has not been repealed
IX of 1861	Minors . . .	The whole.
XX of 1864	Minors (Bombay) . .	The whole.
XIV of 1869	Bombay Civil Courts Act, 1869	So much of the last paragraph of section 16 as has not been repealed
VII of 1870	Court-fees Act, 1870 .	Section 19H, and article 10 of Schedule I.
IV of 1872	Punjab Laws Act, 1872 .	So far as it relates to Act XL of 1858.
XIX of 1873	North-Western Provinces Land revenue Act, 1873.	Section 258.
XIII of 1874	European British Minors Act, 1874.	The whole.
XV of 1874	Laws Local Extent Act, 1874	So far as it relates to any enactment repealed by this Act.
XX of 1875	Central Provinces Laws Act, 1875	So far as it relates to Act XL of 1858.
XVIII of 1876	Oudh Laws Act, 1876 .	So far as it relates to Act XL of 1858.
XIII of 1879	Oudh Civil Courts Act, 1869.	Clause (*1*) of section 25 relating to proceedings under Acts XL of 1858 and IX of 1861.
XIV of 1882	Code of Civil Procedure .	The second paragraph of section 443
	Acts of the Governor General in Council—cotd.	
XVIII of 1884	Punjab Courts Act, 1884 .	So much of section 29 as has not been repealed.
XVII of 1885	Central Provinces Government Wards Act, 1885.	Section 5.
XII of 1887	Bengal, North Western Provinces and Assam Civil Courts Act, 1887.	Clause (*b*) of section 23, sub-section (*2*).
XI of 1889	Lower Burma Courts Act, 1889.	The words "to be and" in section 99, sub-section (*1*) and section 102, so far as it relates to Act XIII of 1874.
	Madras Regulations	
V of 1804	Court of Wards . .	Section 20 and so much of sections 21 and 22 as relates to persons and property of minors not subject to the superintendence of the Court of Wards.
X of 1831	Minors' Estates . .	Section 3.
	Regulations under the Statute 33 Victoria, Chapter 3.	
IX of 1874	Arakan Hill District Laws.	So far as it relates to Acts XL of 1858 and IX of 1861.

S. HARVEY JAMES,

Secretary to the Government of India

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st March, 1890, and is hereby promulgated for general information :—

ACT NO. IX OF 1890.

THE INDIAN RAILWAYS ACT, 1890.

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The Indian Railways Act, 1890.

(Chapter I.—Preliminary.—Sections 1 3.)

An Act to consolidate, amend and add to the law relating to Railways in India.

WHEREAS it is expedient to consolidate, amend and add to the law relating to railways in India; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Title, extent and commencement.

1. (1) This Act may be called the Indian Railways Act, 1890.

(2) It extends to the whole of British India, inclusive of Upper Burma and (in so far as it has been or may be extended under the provisions of the Sindh-Pishin Railway Act, 1887) of British Baluchistan, and applies also to all subjects of Her Majesty within the dominions of Princes and States in India in alliance with Her Majesty, and to all Native subjects of Her Majesty without and beyond British India and those dominions; and

XI of 1887

(3) It shall come into force on the first day of May, 1890.

Repeal.

2. (1) On and from that day the enactments specified in the first schedule are repealed to the extent mentioned in the third column thereof.

(2) But all rules, declarations and appointments made, sanctions and directions given, forms approved, powers conferred and notifications published under any of those enactments, or under any enactment repealed by any of them, shall, so far as they are consistent with this Act, be deemed to have been respectively made, given, approved, conferred and published under this Act.

(3) Any enactment or document referring to any of those enactments or to any enactment repealed by any of them, shall, so far as may be, be construed to refer to this Act or to the corresponding portion thereof.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(1) "tramway" means a tramway constructed under the Indian Tramways Act, 1886, or any special Act relating to tramways:

XI of 1886.

(2) "ferry" includes a bridge of boats, pontoons or rafts, a swing-bridge, a flying bridge and a temporary bridge, and the approaches to, and landing-places of, a ferry:

(3) "inland water" means any canal, river, lake or navigable water in British India;

(4) "railway" means a railway, or any portion of a railway, for the public carriage of passengers, animals or goods, and includes—

(a) all land within the fences or other boundary-marks indicating the limits of the land appurtenant to a railway;

(b) all lines of rails, sidings or branches worked over for the purposes of, or in connection with, a railway;

(c) all stations, offices, warehouses, wharves, workshops, manufactories, fixed plant and machinery and other works constructed for the purposes of, or in connection with, a railway; and

(d) all ferries, ships, boats and rafts which are used on inland waters for the purposes of the traffic of a railway and belong to or are hired or worked by the authority administering the railway:

(5) "railway company" includes any persons, whether incorporated or not, who are owners or lessees of a railway or parties to an agreement for working a railway:

(6) "railway administration" or "administration", in the case of a railway administered by the Government or a Native State, means the Manager of the railway and includes the Government or the Native State, and, in the case of a railway administered by a railway company, means the railway company:

(7) "railway servant" means any person employed by a railway administration in connection with the service of a railway:

(8) "Inspector" means an Inspector of Railways appointed under this Act:

(9) "goods" includes inanimate things of every kind:

(10) "rolling-stock" includes locomotive engines, tenders, carriages, wagons, trucks and trollies of all kinds:

(11) "traffic" includes rolling-stock of every description as well as passengers, animals and goods:

(12) "through traffic" means traffic which is carried over the railways of two or more railway administrations:

(13) "rate" includes any fare, charge or other payment for the carriage of any passenger, animal or goods:

(14) "terminals" includes charges in respect of stations, sidings, wharves, depôts, warehouses, cranes and other similar matters, and of any services rendered thereat:

(15) "pass" means an authority given by a railway administration, or by an officer appointed by a railway administration in this behalf, and authorising the person to whom it is given to travel as a passenger on a railway gratuitously:

The Indian Railways Act, 1890.

(Chapter II.—Inspection of Railways.—Sections 4-6.) (Chapter III.—Construction and Maintenance of Works.—Section 7.)

(16) "ticket" includes a single ticket, a return ticket and a season ticket:

(17) "maund" means a weight of three thousand two hundred tolas, each tola being a weight of one hundred and eighty grains Troy: and

(18) "Collector" means the chief officer in charge of the land-revenue administration of a district, and includes any officer specially appointed by the Local Government to discharge the functions of a Collector under this Act.

CHAPTER II.

INSPECTION OF RAILWAYS.

Appointment and duties of Inspectors.

4. (1) The Governor General in Council may appoint persons, by name or by virtue of their office, to be Inspectors of Railways.

(2) The duties of an Inspector of Railways shall be—

(a) to inspect railways with a view to determine whether they are fit to be opened for the public carriage of passengers, and to report thereon to the Governor General in Council as required by this Act;

(b) to make such periodical or other inspections of any railway or of any rolling-stock used thereon as the Governor General in Council may direct;

(c) to make inquiry under this Act into the cause of any accident on a railway;

(d) to perform such other duties as are imposed on him by this Act or any other enactment for the time being in force relating to railways.

V of 1860. Powers of Inspectors.

5. An Inspector shall, for the purpose of any of the duties which he is required or authorised to perform under this Act, be deemed to be a public servant within the meaning of the Indian Penal Code, and, subject to the control of the Governor General in Council, shall for that purpose have the following powers, namely:—

(a) to enter upon and inspect any railway or any rolling-stock used thereon;

(b) by an order in writing under his hand addressed to the railway administration, to require the attendance before him of any railway servant, and to require answers or returns to such inquiries as he thinks fit to make from such railway servant or from the railway administration;

(c) to require the production of any book or document belonging to or in the possession or control of any railway administration (except a communication between a railway company and its legal advisers) which it appears to him to be necessary to inspect.

Facilities to be afforded to Inspectors.

6. A railway administration shall afford to the Inspector all reasonable facilities for performing the duties and exercising the powers imposed and conferred upon him by this Act.

CHAPTER III.

CONSTRUCTION AND MAINTENANCE OF WORKS.

Authority of railway administrations to execute all necessary works.

7. (1) Subject to the provisions of this Act and, in the case of immoveable property not belonging to the railway administration, to the provisions of any enactment for the time being in force for the acquisition of land for public purposes and for companies, and, subject also, in the case of a railway company, to the provisions of any contract between the company and the Government, a railway administration may, for the purpose of constructing a railway or the accommodation or other works connected therewith, and notwithstanding anything in any other enactment for the time being in force,—

(a) make or construct in, upon, across, under or over any lands, or any streets, hills, valleys, roads, railways or tramways, or any rivers, canals, brooks, streams or other waters, or any drains, water-pipes, gas-pipes or telegraph lines, such temporary or permanent inclined planes, arches, tunnels, culverts, embankments, aqueducts, bridges, roads, ways, passages, conduits, drains, piers, cuttings and fences as the railway administration thinks proper;

(b) alter the course of any rivers, brooks, streams or watercourses, for the purpose of constructing and maintaining tunnels, bridges, passages or other works over or under them, and divert or alter, as well temporarily as permanently, the course of any rivers, brooks, streams or watercourses or any roads, streets or ways, or raise or sink the level thereof, in order the more conveniently to carry them over or under or by the side of the railway, as the railway administration thinks proper;

(c) make drains or conduits into, through or under any lands adjoining the railway for the purpose of conveying water from or to the railway;

(d) erect and construct such houses, warehouses, offices and other buildings and such yards, stations, wharves, engines, machinery, apparatus and other works and conveniences as the railway administration thinks proper;

The Indian Railways Act, 1890.

(Chapter III.—Construction and Maintenance of Works.—Sections 8-11.)

(*e*) alter, repair or discontinue such buildings, works and conveniences as aforesaid or any of them, and substitute others in their stead; and

(*f*) do all other acts necessary for making, maintaining, altering or repairing and using the railway.

(*2*) The exercise of the powers conferred on a railway administration by sub-section (*1*) shall be subject to the control of the Governor General in Council.

Alteration of pipes, wires and drains.

8. A railway administration may, for the purpose of exercising the powers conferred upon it by this Act, alter the position of any pipe for the supply of gas, water or compressed air or the position of any electric wire or of any drain not being a main drain:

Provided that—

(*a*) when the railway administration desires to alter the position of any such pipe, wire or drain it shall give reasonable notice of its intention to do so, and of the time at which it will begin to do so, to the local authority or company having control over the pipe, wire or drain, or, when the pipe, wire or drain is not under the control of a local authority or company, to the person under whose control the pipe, wire or drain is;

(*b*) a local authority, company or person receiving notice under proviso (*a*) may send a person to superintend the work, and the railway administration shall execute the work to the reasonable satisfaction of the person so sent and shall make arrangements for continuing during the execution of the work the supply of gas, water, compressed air or electricity or the maintenance of the drainage, as the case may be.

Temporary entry upon land for repairing or preventing accident.

9. (*1*) The Governor General in Council may authorise any railway administration, in case of any slip or other accident happening or being apprehended to any cutting, embankment or other work under the control of the railway administration, to enter upon any lands adjoining its railway for the purpose of repairing or preventing the accident, and to do all such works as may be necessary for the purpose.

(*2*) In case of necessity the railway administration may enter upon the lands and do the works aforesaid without having obtained the previous sanction of the Governor General in Council, but in such a case shall, within seventy-two hours after such entry, make a report to the Governor General in Council, specifying the nature of the accident or apprehended accident, and of the works necessary to be done, and the power conferred on the railway administration by this sub-section shall cease and determine if the Governor General in Council, after considering the report, considers that the exercise of the power is not necessary for the public safety.

Payment of compensation for damage caused by lawful exercise of powers under section 7, 8 or 9.

10. (*1*) A railway administration shall do as little damage as possible in the exercise of the powers conferred by any of the three last foregoing sections, and compensation shall be paid for any damage caused by the exercise thereof.

(*2*) A suit shall not lie to recover such compensation, but in case of dispute the amount thereof shall, on application to the Collector, be determined and paid in accordance, so far as may be, with the provisions of sections 11 to 15, both inclusive, and sections 18 to 42, both inclusive, of the Land-acquisition Act, 1870, and the provisions of sections 57 and 58 of that Act shall apply to the award of compensation. X of 1870.

Accommodation works.

11. (*1*) A railway administration shall make and maintain the following works for the accommodation of the owners and occupiers of lands adjoining the railway, namely:—

(*a*) such and so many convenient crossings, bridges, arches, culverts and passages over, under or by the sides of, or leading to or from, the railway as may, in the opinion of the Governor General in Council, be necessary for the purpose of making good any interruptions caused by the railway to the use of the lands through which the railway is made, and

(*b*) all necessary arches, tunnels, culverts, drains, watercourses or other passages, over or under or by the sides of the railway, of such dimensions as will, in the opinion of the Governor General in Council, be sufficient at all times to convey water as freely from or to the lands lying near or affected by the railway as before the making of the railway, or as nearly so as may be.

(*2*) Subject to the other provisions of this Act, the works specified in clauses (*a*) and (*b*) of sub-section (*1*) shall be made during or immediately after the laying out or formation of the railway over the lands traversed thereby and in such manner as to cause as little damage or inconvenience as possible to persons interested in the lands or affected by the works.

(*3*) The foregoing provisions of this section are subject to the following provisos, namely:—

(*a*) a railway administration shall not be required to make any accommodation works in such a manner as would prevent or obstruct the working or using of the

The Indian Railways Act, 1890.

(Chapter III.—Construction and Maintenance of Works.—Sections 12-15.)

railway, or to make any accommodation works with respect to which the owners and occupiers of the lands have agreed to receive and have been paid compensation in consideration of their not requiring the works to be made;

(*b*) save as hereinafter in this Chapter provided, a railway administration shall not, except on the requisition of the Governor General in Council, be compelled to defray the cost of executing any further or additional accommodation works for the use of the owners or occupiers of the lands after the expiration of ten years from the date on which the railway passing through the lands was first opened for public traffic;

(*c*) where a railway administration has provided suitable accommodation for the crossing of a road or stream, and the road or stream is afterwards diverted by the act or neglect of the person having the control thereof, the administration shall not be compelled to provide other accommodation for the crossing of the road or stream.

(*4*) The Governor General in Council may appoint a time for the commencement of any work to be executed under sub-section (*1*), and if for fourteen days next after that time the railway administration fails to commence the work or, having commenced it, fails to proceed diligently to execute it in a sufficient manner, the Governor General in Council may execute it and recover from the railway administration the cost incurred by him in the execution thereof.

Power for owner, occupier or local authority to cause additional accommodation works to be made.

12. If an owner or occupier of any land affected by a railway considers the works made under the last foregoing section to be insufficient for the commodious use of the land, or if the Local Government or a local authority desires to construct a public road or other work across, under or over a railway, he or it, as the case may be, may at any time require the railway administration to make at his or its expense such further accommodation works as he or it thinks necessary and are agreed to by the railway administration or as, in case of difference of opinion, may be authorised by the Governor General in Council.

Fences, screens, gates and bars.

13. The Governor General in Council may require that, within a time to be specified in the requisition or within such further time as he may appoint in this behalf,—

(*a*) boundary-marks or fences be provided or renewed by a railway administration for a railway or any part thereof and for roads constructed in connection therewith;

(*b*) any works in the nature of a screen near to or adjoining the side of any public road constructed before the making of a railway be provided or renewed by a railway administration for the purpose of preventing danger to passengers on the road by reason of horses or other animals being frightened by the sight or noise of the rolling-stock moving on the railway;

(*c*) suitable gates, chains, bars, stiles or hand-rails be erected or renewed by a railway administration at places where a railway crosses a public road on the level;

(*d*) persons be employed by a railway administration to open and shut such gates, chains or bars.

Over and under bridges.

14. (*1*) Where a railway administration has constructed a railway across a public road on the level, the Governor General in Council may at any time, if it appears to him necessary for the public safety, require the railway administration, within such time as he thinks fit, to carry the road either under or over the railway by means of a bridge or arch, with convenient ascents and descents and other convenient approaches, instead of crossing the road on the level, or to execute such other works as, in the circumstances of the case, may appear to the Governor General in Council to be best adapted for removing or diminishing the danger arising from the level-crossing.

(*2*) The Governor General in Council may require, as a condition of making a requisition under sub-section (*1*), that the local authority, if any, which maintains the road shall undertake to pay the whole of the cost to the railway administration of complying with the requisition or such portion of the cost as the Governor General in Council thinks just.

Removal of trees dangerous to or obstructing the working of a railway.

15. (*1*) In either of the following cases, namely:—

(*a*) where there is danger that a tree standing near a railway may fall on the railway so as to obstruct traffic,

(*b*) when a tree obstructs the view of any fixed signal,

the railway administration may, with the permission of any Magistrate, fell the tree or deal with it in such other manner as will in the opinion of the railway administration avert the danger or remove the obstruction, as the case may be.

The Indian Railways Act, 1890.

(Chapter IV.—Opening of Railways.—Sections 16-19.)

(2) In case of emergency the power mentioned in sub-section (1) may be exercised by a railway administration without the permission of a Magistrate.

(3) Where a tree felled or otherwise dealt with under sub-section (1) or sub-section (2) was in existence before the railway was constructed or the signal was fixed, any Magistrate may, upon the application of the persons interested in the tree, award to those persons such compensation as he thinks reasonable.

(4) Such an award, subject, where made in a presidency-town by any Magistrate other than the Chief Presidency Magistrate or where made elsewhere by any Magistrate other than the District Magistrate, to revision by the Chief Presidency Magistrate or the District Magistrate, as the case may be, shall be final.

(5) A Civil Court shall not entertain a suit to recover compensation for any tree felled or otherwise dealt with under this section.

CHAPTER IV.

OPENING OF RAILWAYS.

Right to use locomotives.

16. (1) A railway administration may, with the previous sanction of the Governor General in Council, use upon a railway locomotive engines or other motive power, and rolling-stock to be drawn or propelled thereby.

(2) But rolling-stock shall not be moved upon a railway by steam or other motive power until such general rules for the railway as may be deemed to be necessary have been made, sanctioned and published under this Act.

Notice of intended opening of a railway.

17. (1) Subject to the provisions of sub-section (2), a railway administration shall, one month at least before it intends to open any railway for the public carriage of passengers, give to the Governor General in Council notice in writing of its intention.

(2) The Governor General in Council may in any case, if he thinks fit, reduce the period of, or dispense with, the notice mentioned in sub-section (1).

Sanction of the Government a condition precedent to the opening of a railway.

18. A railway shall not be opened for the public carriage of passengers until the Governor General in Council, or an Inspector empowered by the Governor General in Council in this behalf, has by order sanctioned the opening thereof for that purpose.

Procedure in sanctioning the opening of a railway

19. (1) The sanction of the Governor General in Council under the last foregoing section shall not be given until an Inspector has, after inspection of the railway, reported in writing to the Governor General in Council—

(a) that he has made a careful inspection of the railway and rolling-stock;

(b) that the moving and fixed dimensions prescribed by the Governor General in Council have not been infringed;

(c) that the weight of rails, strength of bridges, general structural character of the works, and the size of and maximum gross load upon the axles of any rolling-stock are such as have been prescribed by the Governor General in Council;

(d) that the railway is sufficiently supplied with rolling-stock;

(e) that general rules for the working of the railway when opened for the public carriage of passengers have been made, sanctioned and published under this Act; and

(f) that, in his opinion, the railway can be opened for the public carriage of passengers without danger to the public using it.

(2) If in the opinion of the Inspector the railway cannot be so opened without danger to the public using it, he shall state that opinion together with the grounds therefor to the Governor General in Council, and the Governor General in Council may thereupon order the railway administration to postpone the opening of the railway.

(3) An order under the last foregoing sub-section must set forth the requirements to be complied with as a condition precedent to the opening of the railway being sanctioned, and shall direct the postponement of the opening of the railway until those requirements have been complied with or the Governor General in Council is otherwise satisfied that the railway can be opened without danger to the public using it.

(4) The sanction given under this section may be either absolute or subject to such conditions as the Governor General in Council thinks necessary for the safety of the public.

(5) When sanction for the opening of a railway is given subject to conditions and the railway administration fails to fulfil those conditions, the sanction shall be deemed to be void and the railway shall not be worked or used until the conditions are fulfilled to the satisfaction of the Governor General in Council.

The Indian Railways Act, 1890.

(Chapter IV.—Opening of Railways.—Sections 20-26.)

Application of the provisions of the three last foregoing sections to material alterations of a railway.

20. (*1*) The provisions of sections 17, 18 and 19 with respect to the opening of a railway shall extend to the opening of the works mentioned in sub-section (*2*) when those works form part of, or are directly connected with, a railway used for the public carriage of passengers and have been constructed after the inspection which preceded the first opening of the railway.

(*2*) The works referred to in sub-section (*1*) are additional lines of railway, deviation lines, stations, junctions and crossings on the level, and any alteration or re-construction materially affecting the structural character of any work to which the provisions of sections 17, 18 and 19 apply or are extended by this section.

Exceptional provision.

21. When an accident has occurred resulting in a temporary suspension of traffic, and either the original line and works have been rapidly restored to their original standard, or a temporary diversion has been laid for the purpose of restoring communication, the original line and works so restored, or the temporary diversion, as the case may be, may, in the absence of the Inspector, be opened for the public carriage of passengers, subject to the following conditions, namely :—

(*a*) that the railway servant in charge of the works undertaken by reason of the accident has certified in writing that the opening of the restored line and works, or of the temporary diversion, will not in his opinion be attended with danger to the public using the line and works or the diversion ; and

(*b*) that notice by telegraph of the opening of the line and works or the diversion shall be sent, as soon as may be, to the Inspector appointed for the railway.

Power to make rules with respect to the opening of railways.

22. The Governor General in Council may make rules defining the cases in which, and in those cases the extent to which, the procedure prescribed in sections 17 to 20 (both inclusive) may be dispensed with.

Power to close an opened railway.

23. (*1*) When, after inspecting any open railway used for the public carriage of passengers, or any rolling-stock used thereon, an Inspector is of opinion that the use of the railway or of any specified rolling-stock will be attended with danger to the public using it, he shall state that opinion, together with the grounds therefor, to the Governor General in Council ; and the Governor General in Council may thereupon order that the railway be closed for the public carriage of passengers, or that the use of the rolling-stock so specified be discontinued, or that the railway or the rolling-stock so specified be used for the public carriage of passengers on such conditions only as the Governor General in Council may consider necessary for the safety of the public.

(*2*) An order under sub-section (*1*) must set forth the grounds on which it is founded.

Re-opening of a closed railway.

24. (*1*) When a railway has been closed under the last foregoing section, it shall not be re-opened for the public carriage of passengers until it has been inspected, and its re-opening sanctioned, in accordance with the provisions of this Act.

(*2*) When the Governor General in Council has ordered under the last foregoing section that the use of any specified rolling-stock be discontinued, that rolling-stock shall not be used until an Inspector has reported that it is fit for use and the Governor General in Council has sanctioned its use.

(*3*) When the Governor General in Council has imposed under the last foregoing section any conditions with respect to the use of any railway or rolling-stock, those conditions shall be observed until they are withdrawn by the Governor General in Council.

Delegation of powers under this Chapter to Inspectors.

25. (*1*) The Governor General in Council may, by general or special order, authorise the discharge of any of his functions under this Chapter by an Inspector, and may cancel any sanction or order given by an Inspector discharging any such function or attach thereto any condition which the Governor General in Council might have imposed if the sanction or order had been given by himself.

(*2*) A coonition imposed under sub-section (*1*) shall for all the purposes of this Act have the same effect as if it were attached to a sanction or order given by the Governor General in Council.

CHAPTER V.

RAILWAY COMMISSIONS AND TRAFFIC FACILITIES.

Railway Commissions.

Constitution of Railway Commission.

26. (*1*) For the purposes of this Chapter the Governor General in Council shall, as occasoin may in his opinion require, appoint a commission, styled a Railway Commission (in this Act referred to as the Commissioners) and consisting of one Law Commissioner and two Lay Commissioners.

(*2*) The Commissioners shall sit at such times and in such places as the Governor General in Council appoints.

The Indian Railways Act, 1890.

(Chapter V.—Railway Commissions and Traffic Facilities.—Sections 27-34.)

(3) The Law Commissioner shall be such Judge of the High Court having jurisdiction in reference to European British subjects under the Code of Criminal Procedure, 1882, in the place where the Commissioners are to sit as, in the case of a High Court established under the Statute 24 and 25 Victoria, chapter 104, the Chief Justice or, in the case of the Chief Court of the Punjab, the Senior Judge or, in the case of the Court of the Recorder of Rangoon, the Chief Commissioner of Burma may, on the request of the Governor General in Council, assign by writing under his hand.

X of 1882.

(4) The Lay Commissioners shall be appointed by the Governor General in Council, and one at least of them shall be of experience in railway business.

Restriction of jurisdiction of Railway Commission to cases specially referred.

27. The Commissioners shall take cognizance of such cases only as are referred to them by the Governor General in Council.

Reference of cases to Railway Commission.

28. In any of the following circumstances, namely:—

(a) where complaint is made to the Governor General in Council of anything done or any omission made by a railway administration in violation or contravention of any provision of this Chapter;

(b) where any difference which is under the provisions of any agreement required or authorised to be referred to arbitration arises between railway administrations, and the railway administrations apply to the Governor General in Council to have it referred to the Commissioners;

XIV of 1882.

(c) where any other difference, being a difference between railway administrations or one to which a railway administration is a party, arises, and the parties thereto apply to the Governor General in Council to have it referred to the Commissioners;

the Governor General in Council may, if he thinks fit, refer the case to the Commissioners for decision.

Constitution of Railway Commission in session.

29. The three Commissioners shall attend at the hearing of any case referred to them for decision under this Chapter, and the Law Commissioner shall preside at the hearing.

Powers of Railway Commission.

30. (1) In hearing any such case the Commissioners shall have all the powers which may be exercised in the hearing of an original civil suit by a High Court.

(2) The decision shall, if the Commissioners differ in opinion, be in accordance with the opinion of the majority, and the final order in the case shall be by way of injunction and not otherwise.

(3) At the hearing the Commissioners may permit any party to appear before them either by himself or by any legal practitioner entitled to practise in any High Court.

Appeals from orders of Railway Commission.

31. (1) An appeal shall not lie from any order of the Commissioners upon any question of fact on which two of the Commissioners are agreed.

(2) Subject to the provisions of sub-section (1), an appeal shall lie from an order of the Commissioners—

(a) where the Law Commissioner was the Recorder or Additional Recorder of Rangoon, to the High Court of Judicature at Fort William in Bengal, and

(b) in any other case, to the High Court of which the Law Commissioner was a member.

(3) Such an appeal must be presented within six months from the date of the order appealed from, and shall be heard by a bench of as many Judges, not being fewer than three, as the High Court may by rule prescribe.

(4) In the hearing of the appeal the High Court shall, subject to the other provisions of this Chapter, have all the powers which it has as an Appellate Court under the Code of Civil Procedure, and may make any order which the Commissioners could have made.

Operation of orders of Railway Commission.

32. Notwithstanding any appeal to the High Court from an order of the Commissioners, the order shall, unless the Commissioners or the majority of them see fit to suspend it, continue in operation until it is reversed or varied by that Court.

Assessors.

33. (1) The Commissioners, in the exercise of their jurisdiction under this Chapter, may from time to time, with the general or special sanction of the Governor General in Council, call in one or more persons of engineering or other technical knowledge to act as assessors.

(2) There shall be paid to such persons such remuneration as the Governor General in Council upon the recommendation of the Commissioners may direct.

Power of the Governor General in Council to make rules for the purposes of this Chapter.

34. The Governor General in Council may make rules regulating proceedings before the Commissioners and enabling the Commissioners to carry into effect the provisions of this

The Indian Railways Act, 1890.

(Chapter V.—Railway Commissions and Traffic Facilities.—Sections 35-42.)

Chapter, and prescribing fees to be taken in relation to proceedings before the Commissioners.

Costs of proceedings under this Chapter.

35. The costs of and incidental to any proceedings before the Commissioners or the High Court under this Chapter shall be in the discretion of the Commissioners or the High Court, as the case may be, and the payment of costs awarded by the Commissioners may be enforced by the Court of which the Law Commissioner was a Judge as if the payment had been ordered by a decree of a High Court.

Execution of order of Railway Commission and High Court.

36. (1) The Court of which the Law Commissioner was a Judge may, if it appears on the application of any person who was a party to the proceedings before the Commissioners or on appeal before the High Court, or of the representative of any such person, that an injunction made under this Chapter by the Commissioners or by a High Court has not been obeyed by the party enjoined, order such party to pay a sum not exceeding one thousand rupees for every day during which the injunction is disobeyed after the date of the order directing such payment.

(2) The payment of such sum may be enforced by the Court which made the order as if that Court had given a decree for the same, and the Court may direct that the whole or any part of the sum shall be paid to the person making the application under sub-section (1) or to the Government.

Evidence of documents.

37. A document purporting to be signed by the Commissioners, or any of them, shall be received in evidence without proof of the signature, and shall, until the contrary is proved, be deemed to have been so signed and to have been duly executed or issued by the Commissioners.

Submission to the Governor General in Council of special reports by Railway Commission.

38. The Commissioners shall, as soon as may be after the disposal of each case referred to them, submit to the Governor General in Council a special report on the case, and the Governor General in Council shall cause the report to be published in such manner as he thinks fit for the information of persons interested in the subject-matter thereof.

Dissolution of Railway Commission.

39. Except for the purpose of the last foregoing section, a Railway Commission shall be deemed to be dissolved at the close of the last of the sittings of the Commissioners for the decision of the cases referred to them:

Provided that, on the application of any person who was a party to the proceedings before the Commissioners, or of the representative of any such person, the Governor General in Council may, if he thinks fit, in any case in which the order passed by the Commissioners is not open to appeal, re-appoint the Commissioners for the purpose of hearing an application for a review of their decision and of granting the same and re-hearing the case if they think that the case should be re-heard.

Finality of orders of Railway Commission subject to the foregoing provisions of this Chapter.

40. Subject to the foregoing provisions of this Chapter and to any direction of Her Majesty in Council, an order of the Commissioners shall be final and shall not be questioned in or restrained by any Court.

Bar of jurisdiction of ordinary Courts in certain matters cognizable by Railway Commission.

41. Except as provided in this Act, no suit shall be instituted or proceeding taken for anything done or any omission made by a railway administration in violation or contravention of any provision of this Chapter or of any order made thereunder by the Commissioners or by a High Court.

Traffic Facilities.

Duty of railway administrations to arrange for receiving and forwarding traffic without unreasonable delay and without partiality.

42. (1) Every railway administration shall, according to its powers, afford all reasonable facilities for the receiving, forwarding and delivering of traffic upon and from the several railways belonging to or worked by it and for the return of rolling-stock.

(2) A railway administration shall not make or give any undue or unreasonable preference or advantage to or in favour of any particular person or railway administration, or any particular description of traffic, in any respect whatsoever, or subject any particular person or railway administration or any particular description of traffic to any undue or unreasonable prejudice or disadvantage in any respect whatsoever.

(3) A railway administration having or working railways which form part of a continuous line of railway communication, or having its terminus or station within one mile of the terminus or station of another railway administration, shall afford all due and reasonable facilities for receiving and forwarding by one of such railways all the traffic arriving by the other at such terminus or station, without any unreasonable delay, and without any such preference or advantage or prejudice or disadvantage as aforesaid, and so that no obstruction may be offered to the public desirous of using such railways as a continuous line of communication, and so that all reasonable accommodation may by means of such railways be at all times afforded to the public in that behalf.

The Indian Railways Act, 1890.

(Chapter V.—Railway Commissions and Traffic Facilities.—Sections 42-44.)

(4) The facilities to be afforded under this section shall include the due and reasonable receiving, forwarding and delivering by every railway administration, at the request of any other railway administration, of through traffic to and from the railway of any other railway administration at through rates:

Provided as follows:—

(a) the railway administration requiring the traffic to be forwarded shall give written notice of the proposed through rate to each forwarding railway administration, stating both its amount and its apportionment and the route by which the traffic is proposed to be forwarded. The proposed through rate for animals or goods may be per truck or per maund;

(b) each forwarding railway administration shall, within the prescribed period after the receipt of such notice, by written notice inform the railway administration requiring the traffic to be forwarded whether it agrees to the rate, apportionment and route, and, if it has any objection, what the grounds of the objection are;

(c) if at the expiration of the prescribed period no such objection has been sent by any forwarding railway administration, the rate shall come into operation at the expiration of that period;

(d) if an objection to the rate, apportionment or route has been sent within the prescribed period, the Governor General in Council may, if he thinks fit, on the request of any of the railway administrations, refer the case to the Commissioners for their decision;

(e) if the objection is to the granting of the rate or to the route, the Commissioners shall consider whether the granting of the rate is a due and reasonable facility in the interests of the public, and whether, regard being had to the circumstances, the route proposed is a reasonable route, and shall allow or refuse the rate accordingly or fix such other rate as may seem to the Commissioners to be just and reasonable:

(f) if the objection is only to the apportionment of the rate, and the case has been referred to the Commissioners, the rate shall come into operation at the expiration of the prescribed period, but the decision of the Commissioners as to its apportionment shall be retrospective: in the case of any other objection the operation of the rate shall be suspended until the Commissioners make their order in the case;

(g) the Commissioners in apportioning the through rate shall take into consideration all the circumstances of the case, including any special expense incurred in respect of the construction, maintenance or working of the route or any part of the route, as well as any special charges which any railway administration is entitled to make in respect thereof;

(h) the Commissioners shall not in any case compel any railway administration to accept lower mileage rates than the mileage rates which the administration may for the time being legally be charging for like traffic carried by a like mode of transit on any other line of communication between the same points, being the points of departure and arrival of the through route;

(i) subject to the foregoing provisions of this sub-section, the Commissioners shall have full power to decide that any proposed through rate is due and reasonable, notwithstanding that a less amount may be allotted to any forwarding railway administration out of the through rate than the maximum rate which the railway administration is entitled to charge, and to allow and apportion the through rate accordingly;

(j) the prescribed period mentioned in this sub-section shall be one month, or such longer period as the Governor General in Council may by general or special order prescribe.

Undue preference in case of unequal rates for like traffic or services.

43. (1) Whenever it is shown that a railway administration charges one trader or class of traders or the traders in any local area lower rates for the same or similar animals or goods, or lower rates for the same or similar services, than it charges to other traders or classes of traders, or to the traders in another local area, the burden of proving that such lower charge does not amount to an undue preference shall lie on the railway administration.

(2) In deciding whether a lower charge does or does not amount to an undue preference, the Commissioners may, so far as they think reasonable, in addition to any other considerations affecting the case, take into consideration whether such lower charge is necessary for the purpose of securing, in the interests of the public, the traffic in respect of which it is made.

Provision for facilities and equal treatment where ships or boats are used which are not part of a railway.

44. Where a railway administration is a party to an agreement for procuring the traffic of the railway to be carried on any inland water by any ferry, ship, boat or raft

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(Chapter V.—Railway Commissions and Traffic Facilities.—Sections 45-46. Chapter VI.—Working of Railways.—Sections 47-48.)

which does not belong to or is not hired or worked by the railway administration, the provisions of the two last foregoing sections applicable to a railway shall extend to the ferry, ship, boat or raft in so far as it is used for the purposes of the traffic of the railway.

Terminals.

45. A railway administration may charge reasonable terminals.

Power of Railway Commission to fix terminals.

46. (1) The Governor General in Council may, if he thinks fit, refer to the Commissioners for decision any question or dispute which may arise with respect to the terminals charged by a railway administration, and the Commissioners may thereupon decide what is a reasonable sum to be paid to the railway administration in respect of terminals.

(2) In deciding the question or dispute the Commissioners shall have regard only to the expenditure reasonably necessary to provide the accommodation in respect of which the terminals are charged, irrespective of the outlay which may have been actually incurred by the railway administration in providing that accommodation.

CHAPTER VI.

WORKING OF RAILWAYS.

General.

General rules.

47. (1) Every railway company and, in the case of a railway administered by the Government, an officer to be appointed by the Governor General in Council in this behalf, shall make general rules consistent with this Act for the following purposes, namely :—

(a) for regulating the mode in which, and the speed at which, rolling-stock used on the railway is to be moved or propelled ;

(b) for providing for the accommodation and convenience of passengers and regulating the carriage of their luggage ;

(c) for declaring what shall be deemed to be, for the purposes of this Act, dangerous or offensive goods, and for regulating the carriage of such goods ;

(d) for regulating the conditions on which the railway administration will carry passengers suffering from infectious or contagious disorders, and providing for the disinfection of carriages which have been used by such passengers ;

(e) for regulating the conduct of the railway servants ;

(f) for regulating the terms and conditions on which the railway administration will warehouse or retain goods at any station on behalf of the consignee or owner ; and,

(g) generally, for regulating the travelling upon, and the use, working and management of, the railway.

(2) The rules may provide that any person committing a breach of any of them shall be punished with fine which may extend to any sum not exceeding fifty rupees, and that, in the case of a rule made under clause (e) of sub-section (1), the railway servant shall forfeit a sum not exceeding one month's pay, which sum may be deducted by the railway administration from his pay.

(3) A rule made under this section shall not take effect until it has received the sanction of the Governor General in Council and been published in the Gazette of India :

Provided that, where the rule is in the terms of a rule which has already been published at length in the Gazette of India, a notification in that Gazette referring to the rule already published and announcing the adoption thereof shall be deemed a publication of a rule in the Gazette of India within the meaning of this sub-section.

(4) The Governor General in Council may cancel any rule made under this section, and the authority required by sub-section (1) to make rules thereunder may at any time, with the previous sanction of the Governor General in Council, rescind or vary any such rule.

(5) Every rule purporting to have been made for any railway under section 8 of the Indian Railway Act, 1879, and appearing from the Gazette of India to be intended to apply to the railway at the commencement of this Act, shall, notwithstanding any irregularity in the making or publication of the rule, be deemed to have been made and to have taken effect under this section. IV of 1879.

(6) Every railway administration shall keep at each station on its railway a copy of the general rules for the time being in force under this section on the railway, and shall allow any person to inspect it free of charge at all reasonable times.

Disposal of differences between railways regarding conduct of joint traffic.

48. Where two or more railway administrations whose railways have a common terminus or a portion of the same line of rails in common, or form separate portions of one continued line of railway communication, are not able to agree upon arrangements for conducting at such common terminus, or at the point of junction between them, their joint traffic with safety to the public, the Governor General in Council, upon the application of either or any of the administrations, may decide the matters in dispute between them, so far as those matters relate to the safety of the public, and may determine whether the

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(Chapter VI.—Working of Railways.—Sections 49-53.)

whole or what proportion of the expenses attending on such arrangements shall be borne by either or any of the administrations respectively.

Agreements with the Governor General in Council for construction or lease of rolling-stock.

49. Any railway company, not being a company for which the Statute 42 and 43 Victoria, chapter 41, provides, may from time to time make and carry into effect agreements with the Governor General in Council for the construction of rolling-stock, plant or machinery used on, or in connection with, railways, or for leasing or taking on lease any rolling-stock, plant, machinery or equipments required for use on a railway, or for the maintenance of rolling-stock.

Powers of railway companies to enter into working agreements.

50. Any railway company, not being a company for which the Statute 42 and 43 Victoria, chapter 41, provides, may from time to time make with the Governor General in Council, and carry into effect, or, with the sanction of the Governor General in Council, make with any other railway administration, and carry into effect, any agreement with respect to any of the following purposes, namely :—

(*a*) the working, use, management and maintenance of any railway;

(*b*) the supply of rolling-stock and machinery necessary for any of the purposes mentioned in clause (*a*) and of officers and servants for the conduct of the traffic of the railway;

(*c*) the payments to be made and the conditions to be performed with respect to such working, use, management and maintenance;

(*d*) the interchange, accommodation and conveyance of traffic being on, coming from or intended for the respective railways of the contracting parties, and the fixing, collecting, apportionment and appropriation of the revenues arising from that traffic;

(*e*) generally, the giving effect to any such provisions or stipulations with respect to any of the purposes hereinbefore in this section mentioned as the contracting parties may think fit and mutually agree on:

Provided that the agreement shall not affect any of the rates which the railway administrations parties thereto are from time to time respectively authorised to demand and receive from any person, and that every person shall, notwithstanding the agreement, be entitled to the use and benefit of the railways of any railway administrations, parties to the agreement, on the same terms and conditions, and on payment of the same rates, as he would be if the agreement had not been entered into.

Establishment of ferries and roadways for accommodation of traffic.

51. Any railway company, not being a company for which the Statute 42 and 43 Victoria, chapter 41, provides, may from time to time exercise with the sanction of the Governor General in Council all or any of the following powers, namely: —

(*a*) it may establish, for the accommodation of the traffic of its railway, any ferry equipped with machinery and plant of good quality and adequate in quantity to work the ferry;

(*b*) it may work for purposes other than the accommodation of the traffic of the railway any ferry established by it under this section;

(*c*) it may provide and maintain on any of its bridges roadways for foot-passengers, cattle, carriages, carts or other traffic;

(*d*) it may construct and maintain roads for the accommodation of traffic passing to or from its railway;

(*e*) it may provide and maintain any means of transport which may be required for the reasonable convenience of passengers, animals or goods carried or to be carried on its railway;

(*f*) it may charge tolls on the traffic using such ferries, roadways, roads or means of transport as it may provide under this section, according to tariffs to be arranged from time to time with the sanction of the Governor General in Council.

Returns.

52. Every railway administration shall, in forms to be prescribed by the Governor General in Council, prepare, half-yearly or at such intervals as the Governor General in Council may prescribe, such returns of its capital and revenue transactions and of its traffic as the Governor General in Council may require, and shall forward a copy of such returns to the Governor General in Council at such times as he may direct.

Carriage of Property.

Maximum load for wagons.

53. (*1*) Every railway administration shall determine the maximum load for every wagon or truck in its possession, and shall exhibit the words or figures representing the load so determined in a conspicuous manner on the outside of every such wagon or truck.

(*2*) Every person owning a wagon or truck which passes over a railway shall similarly determine and exhibit the maximum load for the wagon or truck.

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(Chapter VI.—Working of Railways.—Sections 54-58.)

(3) The gross weight of any such wagon or truck bearing on the axles when the wagon or truck is loaded to such maximum load shall not exceed such limit as may be fixed by the Governor General in Council for the class of axle under the wagon or truck.

Power for railway administrations to impose conditions for working traffic.

54. (1) Subject to the control of the Governor General in Council, a railway administration may impose conditions, not inconsistent with this Act or with any general rule thereunder, with respect to the receiving, forwarding or delivering of any animals or goods.

(2) The railway administration shall keep at each station on its railway a copy of the conditions for the time being in force under sub-section (1) at the station, and shall allow any person to inspect it free of charge at all reasonable times.

(3) A railway administration shall not be bound to carry any animal suffering from any infectious or contagious disorder.

Lien for rates, terminals and other charges.

55. (1) If a person fails to pay on demand made by or on behalf of a railway administration any rate, terminal or other charge due from him in respect of any animals or goods, the railway administration may detain the whole or any of the animals or goods, or, if they have been removed from the railway, any other animals or goods of such person then being in or thereafter coming into its possession.

(2) When any animals or goods have been detained under sub-section (1), the railway administration may sell by public auction, in the case of perishable goods at once, and in the case of other goods or of animals on the expiration of at least fifteen days' notice of the intended auction, published in one or more of the local newspapers or, where there are no such newspapers, in such manner as the Governor General in Council may prescribe, sufficient of such animals or goods to produce a sum equal to the charge and all expenses of such detention, notice and sale, including, in the case of animals, the expenses of the feeding, watering and tending thereof.

(3) Out of the proceeds of the sale the railway administration may retain a sum equal to the charge and the expenses aforesaid, rendering the surplus, if any, of the proceeds, and such of the animals or goods (if any) as remain unsold, to the person entitled thereto.

(4) If a person on whom a demand for any rate, terminal or other charge due from him has been made fails to remove from the railway within a reasonable time any animals or goods which have been detained under sub-section (1), or any animals or goods which have remained unsold after a sale under sub-section (2), the railway administration may sell the whole of them and dispose of the proceeds of the sale as nearly as may be under the provisions of sub-section (3).

(5) Notwithstanding anything in the foregoing sub-sections, the railway administration may recover by suit any such rate, terminal or other charge as aforesaid or balance thereof.

Disposal of unclaimed things on a railway

56. (1) When any animals or goods have come into the possession of a railway administration for carriage or otherwise and are not claimed by the owner or other person appearing to the railway administration to be entitled thereto, the railway administration shall, if such owner or person is known, cause a notice to be served upon him requiring him to remove the animals or goods.

(2) If such owner or person is not known, or the notice cannot be served upon him, or he does not comply with the requisition in the notice, the railway administration may within a reasonable time, subject to the provisions of any other enactment for the time being in force, sell the animals or goods as nearly as may be under the provisions of the last foregoing section, rendering the surplus, if any, of the proceeds of the sale to any person entitled thereto.

Power for railway administrations to require indemnity on delivery of goods in certain cases.

57. Where any animals, goods or sale-proceeds in the possession of a railway administration are claimed by two or more persons or the ticket or receipt given for the animals or goods is not forthcoming, the railway administration may withhold delivery of the animals, goods or sale-proceeds until the person entitled in its opinion to receive them has given an indemnity, to the satisfaction of the railway administration, against the claims of any other person with respect to the animals, goods or sale-proceeds.

Requisitions for written accounts of description of goods.

58. (1) The owner or person having charge of any goods which are brought upon a railway for the purpose of being carried thereon, and the consignee of any goods which have been carried on a railway, shall, on the request of any railway servant appointed in this behalf by the railway administration, deliver to such servant an account in writing signed by such owner or person, or by such consignee, as the case may, be, and containing such a description of the goods as may be sufficient to determine the rate which the railway administration is entitled to charge in respect thereof.

(2) If such owner, person or consignee refuses or neglects to give such an account, and refuses to open the parcel or package containing the goods in order that their description may be ascertained, the railway administration may, (a) in respect of goods which have been brought for the purpose of being carried on the railway, refuse to carry the goods unless in respect thereof a rate is paid not exceeding the

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(Chapter VI.—Working of Railways.—Sections 59-62.)

highest rate which may be in force at the time on the railway for any class of goods or, (*b*) in respect of goods which have been carried on the railway, charge a rate not exceeding such highest rate.

(*3*) If an account delivered under sub-section (*1*) is materially false with respect to the description of any goods to which it purports to relate, and which have been carried on the railway, the railway administration may charge in respect of the carriage of the goods a rate not exceeding double the highest rate which may be in force at the time on the railway for any class of goods.

(*4*) If any difference arises between a railway servant and the owner or person having charge, or the consignee, of any goods which have been brought to be carried or have been carried on a railway, respecting the description of goods of which an account has been delivered under this section, the railway servant may detain and examine the goods.

(*5*) If it appears from the examination that the description of the goods is different from that stated in an account delivered under sub-section (*1*), the person who delivered the account, or, if that person is not the owner of the goods, then that person and the owner jointly and severally, shall be liable to pay to the railway administration the cost of the detention and examination of the goods, and the railway administration shall be exonerated from all responsibility for any loss which may have been caused by the detention or examination thereof.

(*6*) If it appears that the description of the goods is not different from that stated in an account delivered under sub-section (*1*), the railway administration shall pay the cost of the detention and examination and be responsible to the owner of the goods for any such loss as aforesaid.

Dangerous or offensive goods.

59. (*1*) No person shall be entitled to take with him, or to require a railway administration to carry, any dangerous or offensive goods upon a railway.

(*2*) No person shall take any such goods with him upon a railway without giving notice of their nature to the station-master or other railway servant in charge of the place where he brings the goods upon the railway, or shall tender or deliver any such goods for carriage upon a railway without distinctly marking their nature on the outside of the package containing them or otherwise giving notice in writing of their nature to the railway servant to whom he tenders or delivers them.

(*3*) Any railway servant may refuse to receive such goods for carriage and, when such goods have been so received without such notice as is mentioned in sub-section (*1*) having to his knowledge been given, may refuse to carry them or may stop their transit.

(*4*) If any railway servant has reason to believe any such goods to be contained in a package with respect to the contents whereof such notice as is mentioned in sub-section (*2*) has not to his knowledge been given, he may cause the package to be opened for the purpose of ascertaining its contents.

(*5*) Nothing in this section shall be construed to derogate from the Indian Explosives Act, 1884, or any rule under that Act, and nothing in sub-sections (*1*), (*3*) and (*4*) shall be construed to apply to any goods tendered or delivered for carriage by order or on behalf of the Government or to any goods which an officer, soldier, sailor or police-officer or a person enrolled as a volunteer under the Indian Volunteers Act, 1869, may take with him upon a railway in the course of his employment or duty as such. IV of 1884. XX of 1869.

Exhibition to the public of authority for quoted rates.

60. At every station at which a railway administration quotes a rate to any other station for the carriage of traffic other than passengers and their luggage, the railway servant appointed by the administration to quote the rate shall, at the request of any person, show to him at all reasonable times, and without payment of any fee, the rate-books or other documents in which the rate is authorised by the administration or administrations concerned.

Requisitions on railway administrations for details of gross charges.

61. (*1*) Where any charge is made by and paid to a railway administration in respect of the carriage of goods over its railway, the administration shall, on the application of the person by whom or on whose behalf the charge has been paid, render to the applicant an account showing how much of the charge comes under each of the following heads, namely:—

(*a*) the carriage of the goods on the railway;

(*b*) terminals;

(*c*) demurrage; and

(*d*) collection, delivery and other expenses;

but without particularising the several items of which the charge under each head consists.

(*2*) The application under sub-section (*1*) must be in writing and be made to the railway administration within one month after the date of the payment of the charge by or on behalf of the applicant, and the account must be rendered by the administration within two months after the receipt of the application.

Carriage of Passengers.

Communication between passengers and railway servants in charge of trains.

62. The Governor General in Council may require any railway administration to provide and maintain in proper order, in any train worked by it which

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(Chapter VI.—Working of Railways.—Sections 63-7 .)

carries passengers, such efficient means of communication between the passengers and the railway servants in charge of the train as the Governor General in Council has approved.

Maximum number of passengers for each compartment.

63. Every railway administration shall fix, subject to the approval of the Governor General in Council, the maximum number of passengers which may be carried in each compartment of every description of carriage, and shall exhibit the number so fixed in a conspicuous manner inside or outside each compartment, in English or in one or more of the vernacular languages in common use in the territory traversed by the railway, or both in English and in one or more of such vernacular languages, as the Governor General in Council, after consultation with the railway administration, may determine.

Reservation of compartments for females.

64. (*1*) On and after the first day of January, 1891, every railway administration shall in every train carrying passengers reserve for the exclusive use of females one compartment at least of the lowest class of carriage forming part of the train.

(*2*) One such compartment so reserved shall, if the train is to run for a distance exceeding fifty miles, be provided with a closet.

Exhibition of time-tables and tables of fares at stations.

65. Every railway administration shall cause to be posted in a conspicuous and accessible place at every station on its railway, in English and in a vernacular language in common use in the territory where the station is situate, a copy of the time-tables for the time being in force on the railway, and lists of the fares chargeable for travelling from the station where the lists are posted to every place for which card-tickets are ordinarily issued to passengers at that station.

Supply of tickets on payment of fares.

66. (*1*) Every person desirous of travelling on a railway shall, upon payment of his fare, be supplied with a ticket, specifying the class of carriage for which, and the place from and the place to which, the fare has been paid, and the amount of the fare.

(*2*) The matters required by sub-section (*1*) to be specified on a ticket shall be set forth—

(*a*) if the class of carriage to be specified thereon is the lowest class, then in a vernacular language in common use in the territory traversed by the railway, and

(*b*) if the class of carriage to be so specified is any other than the lowest class, then in English.

Provision for case in which tickets have been issued for trains not having room available for additional passengers.

67. (*1*) Fares shall be deemed to be accepted, and tickets to be issued, subject to the condition of there being room available in the train for which the tickets are issued.

(*2*) A person to whom a ticket has been issued and for whom there is not room available in the train for which the ticket was issued shall on returning the ticket within three hours after the departure of the train be entitled to have his fare at once refunded.

(*3*) A person for whom there is not room available in the class of carriage for which he has purchased a ticket and who is obliged to travel in a carriage of a lower class shall be entitled on delivering up his ticket to a refund of the difference between the fare paid by him and the fare payable for the class of carriage in which he travelled.

Prohibition against travelling without pass or ticket.

68. No person shall, without the permission of a railway servant, enter any carriage on a railway for the purpose of travelling therein as a passenger unless he has with him a proper pass or ticket.

Exhibition and surrender of passes and tickets.

69. Every passenger by railway shall, on the requisition of any railway servant appointed by the railway administration in this behalf, present his pass or ticket to the railway servant for examination, and at or near the end of the journey for which the pass or ticket was issued or, in the case of a season pass or ticket, at the expiration of the period for which it is current, deliver up the pass or ticket to the railway servant.

Return and season tickets.

70. A return ticket or season ticket shall not be transferable and may be used only by the person for whose journey to and from the places specified thereon it was issued.

Power to refuse to carry persons suffering from infectious or contagious disorder.

71. (*1*) A railway administration may refuse to carry, except in accordance with the conditions prescribed under section 47, sub-section (*1*), clause (*d*), a person suffering from any infectious or contagious disorder.

(*2*) A person suffering from such a disorder shall not enter or travel upon a railway without the special permission of the station-master or other railway servant in charge of the place where he enters upon the railway.

(*3*) A railway servant giving such permission as is mentioned in sub-section (*2*) must arrange for the separation of the person suffering from the disorder from other persons being or travelling upon the railway.

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(Chapter VII.—Responsibility of Railway Administrations as Carriers.—Sections 72-77.)

CHAPTER VII.

RESPONSIBILITY OF RAILWAY ADMINISTRATIONS AS CARRIERS.

Measure of the general responsibility of a railway administration as a carrier of animals and goods.

72. (1) The responsibility of a railway administration for the loss, destruction or deterioration of animals or goods delivered to the administration to be carried by railway shall, subject to the other provisions of this Act, be that of a bailee under sections 151, 152 and 161 of the Indian Contract Act, 1872. IX of 1872.

(2) An agreement purporting to limit that responsibility shall, in so far as it purports to effect such limitation, be void unless it—

(a) is in writing signed by or on behalf of the person sending or delivering to the railway administration the animals or goods, and

(b) is otherwise in a form approved by the Governor General in Council.

(3) Nothing in the common law of England or in the Carriers Act, 1865, regarding the responsibility of common carriers with respect to the carriage of animals or goods, shall affect the responsibility as in this section defined of a railway administration. III of 1865

Further provision with respect to the liability of a railway administration as a carrier of animals.

73. (1) The responsibility of a railway administration under the last foregoing section for the loss, destruction or deterioration of animals delivered to the administration to be carried on a railway shall not in any case exceed, in the case of elephants or horses, five hundred rupees a head or, in the case of camels or horned cattle, fifty rupees a head or, in the case of sheep, goats, dogs or other animals, ten rupees a head, unless the person sending or delivering them to the administration caused them to be declared, or declared them, at the time of their delivery for carriage by railway, to be respectively of higher value than five hundred, fifty or ten rupees a head, as the case may be.

(2) Where such higher value has been declared, the railway administration may charge, in respect of the increased risk, a percentage upon the excess of the value so declared over the respective sums aforesaid.

(3) In every proceeding against a railway administration for the recovery of compensation for the loss, destruction or deterioration of any animal the burden of proving the value of the animal and, where the animal has been injured, the extent of the injury shall lie upon the person claiming the compensation.

Further provision with respect to the liability of a railway administration as a carrier of luggage.

74. A railway administration shall not be responsible for the loss, destruction or deterioration of any luggage belonging to or in charge of a passenger unless a railway servant has booked and given a receipt therefor.

Further provision with respect to the liability of a railway administration as a carrier of articles of special value.

75. (1) When any articles mentioned in the second schedule are contained in any parcel or package delivered to a railway administration for carriage by railway, and the value of such articles in the parcel or package exceeds one hundred rupees, the railway administration shall not be responsible for the loss, destruction or deterioration of the parcel or package unless the person sending or delivering the parcel or package to the administration caused its value and contents to be declared or declared them at the time of the delivery of the parcel or package for carriage by railway, and, if so required by the administration, paid or engaged to pay a percentage on the value so declared by way of compensation for increased risk.

(2) When any parcel or package of which the value has been declared under sub-section (1) has been lost or destroyed or has deteriorated, the compensation recoverable in respect of such loss, destruction or deterioration shall not exceed the value so declared, and the burden of proving the value so declared to have been the true value shall, notwithstanding anything in the declaration, lie on the person claiming the compensation.

(3) A railway administration may make it a condition of carrying a parcel declared to contain any article mentioned in the second schedule that a railway servant authorised in this behalf has been satisfied by examination or otherwise that the parcel actually contains the article declared to be therein.

Burden of proof in suits in respect of loss of animals or goods.

76. In any suit against a railway administration for compensation for loss, destruction or deterioration of animals or goods delivered to a railway administration for carriage by railway, it shall not be necessary for the plaintiff to prove how the loss, destruction or deterioration was caused.

Notification of claims to refunds of overcharges and to compensation for losses.

77. A person shall not be entitled to a refund of an overcharge in respect of animals or goods carried by railway or to compensation for the loss, destruction or deterioration of animals or goods

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Chapter VII.—Responsibility of Railway Administrations as Carriers.—Sections 78-82. Chapter VIII.—Accidents.—Section 83.)

delivered to be so carried, unless his claim to the refund or compensation has been preferred in writing by him or on his behalf to the railway administration within six months from the date of the delivery of the animals or goods for carriage by railway.

Exoneration from responsibility in case of goods falsely described.

78. Notwithstanding anything in the foregoing provisions of this Chapter, a railway administration shall not be responsible for the loss, destruction or deterioration of any goods with respect to the description of which an account materially false has been delivered under sub-section (*1*) of section 58 if the loss, destruction or deterioration is in any way brought about by the false account, nor in any case for an amount exceeding the value of the goods if such value were calculated in accordance with the description contained in the false account.

Settlement of compensation for injuries to officers, soldiers and followers on duty.

79. Where an officer, soldier or follower, while being or travelling as such on duty upon a railway belonging to, and worked by, the Government, loses his life or receives any personal injury in such circumstances that if he were not an officer, soldier or follower being or travelling as such on duty upon the railway compensation would be payable under Act No. XIII of 1855 or to him, as the case may be, the form and amount of the compensation to be made in respect of the loss of his life or his injury shall, where there is any provision in this behalf in the military regulations to which he was immediately before his death, or is, subject, be determined in accordance with those regulations, and not otherwise.

Suits for compensation for injury to through-booked traffic.

80. Notwithstanding anything in any agreement purporting to limit the liability of a railway administration with respect to traffic while on the railway of another administration, a suit for compensation for loss of the life of, or personal injury to, a passenger, or for loss, destruction or deterioration of animals or goods, where the passenger was or the animals or goods were booked through over the railways of two or more railway administrations, may be brought either against the railway administration from which the passenger obtained his pass or purchased his ticket or to which the animals or goods were delivered by the consignor thereof, as the case may be, or against the railway administration on whose railway the loss, injury, destruction or deterioration occurred.

Limitation of liability of railway administration in respect of traffic on inland waters by vessel not being part of railway.

81. Where a railway administration under contract to carry animals or goods by any inland water procures the same to be carried in a vessel which is not a railway as defined in this Act, the responsibility of the railway administration for the loss, destruction or deterioration of the animals or goods during their carriage in the vessel shall be the same as if the vessel were such a railway.

Limitation of liability of railway administration in respect of accidents at sea

82. (*1*) When a railway administration contracts to carry passengers, animals or goods partly by railway and partly by sea, a condition exempting the railway administration from responsibility for any loss of life, personal injury or loss of or damage to animals or goods which may happen during the carriage by sea from the act of God, the King's enemies, fire, accidents from machinery, boilers and steam and all and every other dangers and accidents of the seas, rivers and navigation of whatever nature and kind soever shall, without being expressed, be deemed to be part of the contract, and, subject to that condition, the railway administration shall, irrespective of the nationality or ownership of the ship used for the carriage by sea, be responsible for any loss of life, personal injury or loss of or damage to animals or goods which may happen during the carriage by sea, to the extent to which it would be responsible under the Merchant Shipping Act, 1854, and the Merchant Shipping Act Amendment Act, 1862, if the ship were registered under the former of those Acts and the railway administration were owner of the ship, and not to any greater extent. 17 & 18 Vict., c. 104. 25 & 26 Vict., c. 63.

(*2*) The burden of proving that any such loss, injury or damage as is mentioned in sub-section (*1*) happened during the carriage by sea shall lie on the railway administration.

CHAPTER VIII.

ACCIDENTS.

Report of railway accidents

83. When any of the following accidents occurs in the course of working a railway, namely :—

(*a*) any accident attended with loss of human life, or with grievous hurt as defined in the Indian Penal Code, or with serious injury to property ; XLV of 1860

(*b*) any collision between trains of which one is a train carrying passengers ;

(*c*) the derailment of any train carrying passengers, or of any part of such a train

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(Chapter VIII.—Accidents.—Sections 84-86.) (Chapter IX.—Penalties and Offences.—Sections 87-92.)

(*d*) any accident of a description usually attended with loss of human life or with such grievous hurt as aforesaid or with serious injury to property ;

(*e*) any accident of any other description which the Governor General in Council may notify in this behalf in the Gazette of India ;

the railway administration working the railway and, if the accident happens to a train belonging to any other railway administration, the other railway administration also shall, without unnecessary delay, send notice of the accident to the Local Government and to the Inspector appointed for the railway ; and the station-master nearest to the place at which the accident occurred or, where there is no station-master, the railway servant in charge of the section of the railway on which the accident occurred shall, without unnecessary delay, give notice of the accident to the Magistrate of the district in which the accident occurred, and to the officer in charge of the police-station within the local limits of which it occurred, or to such other Magistrate and police-officer as the Governor General in Council appoints in this behalf.

Power to make rules regarding notices of and inquiries into accidents

84. The Governor General in Council may make rules, consistent with this Act and any other enactment for the time being in force, for all or any of the following purposes, namely :—

(*a*) for prescribing the forms of the notices mentioned in the last foregoing section, and the particulars of the accident which those notices are to contain ;

(*b*) for prescribing the class of accidents of which notice is to be sent by telegraph immediately after the accident has occurred ,

(*c*) for prescribing the duties of railway servants, police-officers, Inspectors and Magistrates on the occurrence of an accident.

Submission of return of accidents.

85. Every railway administration shall send to the Governor General in Council a return of accidents occurring upon its railway, whether attended with personal injury or not, in such form and manner and at such intervals of time as the Governor General in Council directs.

Provision for compulsory medical examination of person injured in railway accident.

86. Whenever any person injured by an accident on a railway claims compensation on account of the injury, any Court or person having by law or consent of parties authority to determine the claim may order that the person injured be examined by some duly qualified medical practitioner named in the order and not being a witness on either side, and may make such order with respect to the costs of the examination as it or he thinks fit.

CHAPTER IX.

PENALTIES AND OFFENCES.

Forfeitures by Railway Companies.

Penalty for default in compliance with requisition under section 13.

87. If a railway company fails to comply with any requisition made under section 13, it shall forfeit to the Government the sum of two hundred rupees for the default and a further sum of fifty rupees for every day after the first during which the default continues.

Penalty for contravention of section 16, 18, 19, 20, 21 or 24.

88. If a railway company moves any rolling-stock upon a railway by steam or other motive power in contravention of section 16, sub-section (*2*), or opens or uses any railway or work in contravention of section 18, section 19, section 20 or section 21, or re-opens any railway or uses any rolling-stock in contravention of section 24, it shall forfeit to the Government the sum of two hundred rupees for every day during which the motive power, railway, work or rolling-stock is used in contravention of any of those sections.

Penalty for not having certain documents kept or exhibited at stations under section 47, 54 or 65.

89. If a railway company fails to comply with the provisions of section 47, sub-section (*6*), section 54, sub-section (*2*), or section 65, with respect to the books or other documents to be kept open to inspection or conspicuously posted at stations on its railway, it shall forfeit to the Government the sum of fifty rupees for every day during which the default continues.

Penalty for not making rules as required by section 47.

90. If a railway company fails to comply with the provisions of section 47 with respect to the making of general rules, it shall forfeit to the Government the sum of fifty rupees for every day during which the default continues.

Penalty for failure to comply with decision under section 48.

91. If a railway company refuses or neglects to comply with any decision of the Governor General in Council under section 48, it shall forfeit to the Government the sum of two hundred rupees for every day during which the refusal or neglect continues.

Penalty for delay in submitting returns under section 52 or 85.

92. If a railway company fails to comply with the provisions of section 52 or section 85 with respect to the submission of any return, it shall forfeit to the Government the sum of fifty rupees for every day during which the default continues after the

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fourteenth day from the date prescribed for the submission of the return.

Penalty for neglect of provisions of section 53 or 63 with respect to carrying capacity of rolling-stock.

93. If a railway company contravenes the provisions of section 53 or section 63, with respect to the maximum load to be carried in any wagon or truck, or the maximum number of passengers to be carried in any compartment, or the exhibition of such load on the wagon or truck or of such number in or on the compartment, or knowingly suffers any person owning a wagon or truck passing over its railway to contravene the provisions of the former of those sections, it shall forfeit to the Government the sum of twenty rupees for every day during which either section is contravened.

Penalty for failure to comply with requisition under section 62 for maintenance of means of communication between passengers and railway servants.

94. If a railway company fails to comply with any requisition of the Governor General in Council under section 62 for the provision and maintenance in proper order, in any train worked by it which carries passengers, of such efficient means of communication as the Governor General in Council has approved, it shall forfeit to the Government the sum of twenty rupees for each train run in disregard of the requisition.

Penalty for failure to reserve compartments for females under section 64.

95. If a railway company fails to comply with the requirements of section 64 with respect to the reservation of compartments for females or the provision of closets therein, it shall forfeit to the Government the sum of twenty rupees for every train in respect of which the default occurs.

Penalty for omitting to give the notices of accidents required by section 83 and under section 84.

96. If a railway company omits to give such notice of an accident as is required by section 83 and the rules for the time being in force under section 84, it shall forfeit to the Government the sum of one hundred rupees for every day during which the omission continues.

Recovery of penalties.

97. (*1*) When a railway company has through any act or omission forfeited any sum to the Government under the foregoing provisions of this Chapter, the sum shall be recoverable by suit in the District Court having jurisdiction in the place where the act or omission or any part thereof occurred.

(*2*) The suit must be instituted with the previous sanction of the Governor General in Council, and the plaintiff therein shall be the Secretary of State for India in Council.

(*3*) The Governor General in Council may remit the whole or any part of any sum forfeited by a railway company to the Government under the foregoing provisions of this Chapter.

Alternative or supplementary character of remedies afforded by the foregoing provisions of this Chapter.

98. Nothing in those provisions shall be construed to preclude the Government from resorting to any other mode of proceeding instead of, or in addition to, such a suit as is mentioned in the last foregoing section, for the purpose of compelling a railway company to discharge any obligation imposed upon it by this Act.

Offences by Railway Servants.

Breach of duty imposed by section 60.

99. If a railway servant whose duty it is to comply with the provisions of section 60 negligently or wilfully omits to comply therewith, he shall be punished with fine which may extend to twenty rupees.

Drunkenness.

100. If a railway servant is in a state of intoxication while on duty, he shall be punished with fine which may extend to fifty rupees, or, where the improper performance of the duty would be likely to endanger the safety of any person travelling or being upon a railway, with imprisonment for a term which may extend to one year, or with fine, or with both.

Endangering the safety of persons.

101. If a railway servant, when on duty, endangers the safety of any person—

(*a*) by disobeying any general rule made, sanctioned, published and notified under this Act, or

(*b*) by disobeying any rule or order which is not inconsistent with any such general rule, and which such servant was bound by the terms of his employment to obey, and of which he had notice, or

(*c*) by any rash or negligent act or omission,

he shall be punished with imprisonment for a term which may extend to two years, or with fine which may extend to five hundred rupees, or with both.

Compelling passengers to enter carriages already full.

102. If a railway servant compels or attempts to compel, or causes, any passenger to enter a compartment which already contains the maximum number of passengers exhibited therein or thereon under section 63, he shall be punished with fine which may extend to twenty rupees.

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Omission to give notice of accident.

103. If a station-master or a railway servant in charge of a section of a railway omits to give such notice of an accident as is required by section 83 and the rules for the time being in force under section 84, he shall be punished with fine which may extend to fifty rupees.

Obstructing level-crossings

104. If a railway servant unnecessarily—

(*a*) allows any rolling-stock to stand across a place where the railway crosses a public road on the level, or

(*b*) keeps a level-crossing closed against the public,

he shall be punished with fine which may extend to twenty rupees.

False returns.

105. If any return which is required by this Act is false in any particular to the knowledge of any person who signs it, that person shall be punished with fine which may extend to five hundred rupees, or with imprisonment which may extend to one year, or with both.

Other Offences.

Giving false account of goods.

106. If a person requested under section 58 to give an account with respect to any goods gives an account which is materially false, he and, if he is not the owner of the goods, the owner also shall be punished with fine which may extend to ten rupees for every maund or part of a maund of the goods, and the fine shall be in addition to any rate or other charge to which the goods may be liable.

Unlawfully bringing dangerous or offensive goods upon a railway.

107. If in contravention of section 59 a person takes with him any dangerous or offensive goods upon a railway, or tenders or delivers any such goods for carriage upon a railway, he shall be punished with fine which may extend to five hundred rupees, and shall also be responsible for any loss, injury or damage which may be caused by reason of such goods having been so brought upon the railway.

Needlessly interfering with means of communication in a train.

108. If a passenger, without reasonable and sufficient cause, makes use of or interferes with any means provided by a railway administration for communication between passengers and the railway servants in charge of a train, he shall be punished with fine which may extend to fifty rupees.

Entering compartment reserved or already full or resisting entry into a compartment not full.

109. (*1*) If a passenger, having entered a compartment which is reserved by a railway administration for the use of another passenger or which already contains the maximum number of passengers exhibited therein or thereon under section 63, refuses to leave it when required to do so by any railway servant, he shall be punished with fine which may extend to twenty rupees.

(*2*) If a passenger resists the lawful entry of another passenger into a compartment not reserved by the railway administration for the use of the passenger resisting or not already containing the maximum number of passengers exhibited therein or thereon under section 63, he shall be punished with fine which may extend to twenty rupees.

Smoking.

110. (*1*) If a person, without the consent of his fellow-passengers, if any, in the same compartment, smokes in any compartment except a compartment specially provided for the purpose, he shall be punished with fine which may extend to twenty rupees.

(*2*) If any person persists in so smoking after being warned by any railway servant to desist, he may, in addition to incurring the liability mentioned in sub-section (*1*), be removed by any railway servant from the carriage in which he is travelling.

Defacing public notices.

111. If a person, without authority in this behalf, pulls down or wilfully injures any board or document set up or posted by order of a railway administration on a railway or any rolling-stock, or obliterates or alters any of the letters or figures upon any such board or document, he shall be punished with fine which may extend to fifty rupees.

Fraudulently travelling or attempting to travel without proper pass or ticket.

112. If a person, with intent to defraud a railway administration,—

(*a*) enters in contravention of section 68 any carriage on a railway, or

(*b*) uses or attempts to use a single pass or single ticket which has already been used on a previous journey or, in the case of a return-ticket, a half thereof which has already been so used,

he shall be punished with fine which may extend to one hundred rupees in addition to the amount of the single fare for any distance which he may have travelled.

Travelling without pass or ticket or with insufficient pass or ticket or beyond authorised distance.

113. (*1*) If a passenger travels in a train without having a proper pass or a proper ticket with him, or, being in or having alighted from a train, fails or refuses to present for examination or to deliver up his pass or ticket immediately on requisition being made therefor under section 69, he shall be liable to pay, on the demand of any railway servant appointed by the railway

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administration in this behalf, the excess charge hereinafter in this section mentioned, in addition to the ordinary single fare for the distance which he has travelled or, where there is any doubt as to the station from which he started, the ordinary single fare from the station from which the train originally started, or, if the tickets of passengers travelling in the train have been examined since the original starting of the train, the ordinary single fare from the place where the tickets were examined or, in case of their having been examined more than once, were last examined.

(2) If a passenger travels or attempts to travel in or on a carriage, or by a train, of a higher class than that for which he has obtained a pass or purchased a ticket, or travels in or on a carriage beyond the place authorised by his pass or ticket, he shall be liable to pay, on the demand of any railway servant appointed by the railway administration in this behalf, the excess charge hereinafter in this section mentioned, in addition to any difference between any fare paid by him and the fare payable in respect of such journey as he has made.

(3) The excess charge referred to in sub-section (1) and sub-section (2) shall,—

(a) where the passenger has immediately after incurring the charge and before being detected by a railway servant notified to the railway servant on duty with the train the fact of the charge having been incurred, be one rupee, two annas or eight annas, and

(b) in any other case, be six rupees, one rupee or three rupees,

according as the passenger is travelling or has travelled or has attempted to travel in a carriage of the highest class or in a carriage of the lowest class or in a carriage of any other class or kind:

Provided that such excess charge shall in no case exceed,—

(a) where the liability to pay it arises under sub-section (1), the amount of the ordinary single fare which the passenger incurring the charge is liable to pay under that sub-section, or

(b) where such liability arises under sub-section (2), the amount of the difference between the fare paid by the passenger incurring the charge and the fare payable in respect of such journey as he has made.

(4) If a passenger liable to pay the excess charge and fare mentioned in sub-section (1), or the excess charge and any difference of fare mentioned in sub-section (2), fails or refuses to pay the same on demand being made therefor under one or other of those sub-sections, as the case may be, the sum payable by him shall, on application made to any Magistrate by any railway servant appointed by the railway administration in this behalf, be recovered by the Magistrate from the passenger as if it were a fine imposed on the passenger by the Magistrate and shall, as it is recovered, be paid to the railway administration.

Transferring return half of return ticket.

114. If a person sells or attempts to sell, or parts or attempts to part with the possession of, the return half of a return ticket in order to enable any other person to travel therewith, or purchases such half of a return ticket, he shall be punished with fine which may extend to fifty rupees, and, if the purchaser of such half of a return ticket travels or attempts to travel therewith, he shall be punished with an additional fine which may extend to the amount of the single fare for the return journey authorised by the ticket.

Disposal of fines under the two last foregoing sections.

115. That portion of any fine imposed under section 112 or the last foregoing section which represents the single fare therein mentioned shall, as the fine is recovered, be paid to the railway administration before any portion of the fine is credited to the Government.

Altering or defacing pass or ticket.

116. If a passenger wilfully alters or defaces his pass or ticket so as to render the date, number or any material portion thereof illegible, he shall be punished with fine which may extend to fifty rupees.

Being or suffering person to travel on railway with infectious or contagious disorder.

117. (1) If a person suffering from an infectious or contagious disorder enters or travels upon a railway in contravention of section 71, sub-section (2), he, and any person having charge of him upon the railway when he so entered or travelled thereon, shall be punished with fine which may extend to twenty rupees, in addition to the forfeiture of any fare which either of them may have paid, and of any pass or ticket which either of them may have obtained or purchased, and may be removed from the railway by any railway servant.

(2) If any such railway servant as is referred to in section 71, sub-section (2), knowing that a person is suffering from any infectious or contagious disorder, wilfully permits the person to travel upon a railway without arranging for his separation from other passengers, he shall be punished with fine which may extend to one hundred rupees.

Entering carriage in motion, or otherwise improperly travelling on a railway.

118. (1) If a passenger enters or leaves, or attempts to enter or leave, any carriage while the train is in motion, or elsewhere than at the side of the carriage adjoining the platform or other place ap-

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pointed by the railway administration for passengers to enter or leave the carriage, or opens the side-door of any carriage while the train is in motion, he shall be punished with fine which may extend to twenty rupees.

(2) If a passenger, after being warned by a railway servant to desist, persists in travelling on the roof, steps or footboard of any carriage or on an engine, or in any other part of a train not intended for the use of passengers, he shall be punished with fine which may extend to fifty rupees and may be removed from the railway by any railway servant.

Entering carriage or other place reserved for females.

119. If a male person, knowing a carriage, compartment, room or other place to be reserved by a railway administration for the exclusive use of females, enters the place without lawful excuse, or, having entered it, remains therein after having been desired by any railway servant to leave it, he shall be punished with fine which may extend to one hundred rupees, in addition to the forfeiture of any fare which he may have paid and of any pass or ticket which he may have obtained or purchased, and may be removed from the railway by any railway servant.

Drunkenness or nuisance on a railway.

120. If a person in any railway carriage or upon any part of a railway—

(a) is in a state of intoxication, or

(b) commits any nuisance or act of indecency, or uses obscene or abusive language, or

(c) wilfully and without lawful excuse interferes with the comfort of any passenger or extinguishes any lamp,

he shall be punished with fine which may extend to fifty rupees, in addition to the forfeiture of any fare which he may have paid and of any pass or ticket which he may have obtained or purchased, and may be removed from the railway by any railway servant.

Obstructing railway servant in his duty.

121. If a person wilfully obstructs or impedes any railway servant in the discharge of his duty, he shall be punished with fine which may extend to one hundred rupees.

Trespass and refusal to desist from trespass.

122. (1) If a person unlawfully enters upon a railway, he shall be punished with fine which may extend to twenty rupees.

(2) If a person so entering refuses to leave the railway on being requested to do so by any railway servant, or by any other person on behalf of the railway administration, he shall be punished with fine which may extend to fifty rupees, and may be removed from the railway by such servant or other person.

Disobedience of omnibus drivers to directions of railway servants.

123. If a driver or conductor of a tramcar, omnibus, carriage or other vehicle while upon the premises of a railway disobeys the reasonable directions of any railway servant or police-officer, he shall be punished with fine which may extend to twenty rupees.

Opening or not properly shutting gates.

124. In either of the following cases, namely :—

(a) if a person, knowing or having reason to believe that an engine or train is approaching along a railway, opens any gate set up on either side of the railway across a road, or passes or attempts to pass, or drives or takes, or attempts to drive or take, any animal, vehicle or other thing across the railway,

(b) if, in the absence of a gatekeeper, a person omits to shut and fasten such a gate as aforesaid as soon as he and any animal, vehicle or other thing under his charge have passed through the gate,

the person shall be punished with fine which may extend to fifty rupees.

Cattle-trespass.

125. (1) The owner or person in charge of any cattle straying on a railway provided with fences suitable for the exclusion of cattle shall be punished with fine which may extend to five rupees for each head of cattle, in addition to any amount which may have been recovered or may be recoverable under the Cattle-trespass Act, 1871. 1 of 1871.

(2) If any cattle are wilfully driven, or knowingly permitted to be, on any railway otherwise than for the purpose of lawfully crossing the railway or for any other lawful purpose, the person in charge of the cattle or, at the option of the railway administration, the owner of the cattle shall be punished with fine which may extend to ten rupees for each head of cattle, in addition to any amount which may have been recovered or may be recoverable under the Cattle-trespass Act, 1871.

(3) Any fine imposed under this section may, if the Court so directs, be recovered in manner provided by section 25 of the Cattle-trespass Act, 1871.

(4) The expression "public road" in sections 11 and 26 of the Cattle-trespass Act, 1871, shall be deemed to include a railway, and any railway servant may exercise the powers conferred on officers of police by the former of those sections.

(5) The word "cattle" has the same meaning in this section as in the Cattle-trespass Act, 1871.

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(Chapter IX.—Penalties and Offences.—Sections 126-132.)

Maliciously wrecking or attempting to wreck a train.

126. If a person unlawfully—

(*a*) puts or throws upon or across any railway any wood, stone or other matter or thing, or

(*b*) takes up, removes, loosens or displaces any rail, sleeper or other matter or thing belonging to any railway, or

(*c*) turns, moves, unlocks or diverts any points or other machinery belonging to any railway, or

(*d*) makes or shows, or hides or removes, any signal or light upon or near to any railway, or

(*e*) does or causes to be done or attempts to do any other act or thing in relation to any railway,

with intent, or with knowledge that he is likely, to endanger the safety of any person travelling or being upon the railway, he shall be punished with transportation for life or with imprisonment for a term which may extend to ten years.

Maliciously hurting or attempting to hurt persons travelling by railway.

127. If a person unlawfully throws or causes to fall or strike at, against, into or upon any rolling-stock forming part of a train any wood, stone or other matter or thing with intent, or with knowledge that he is likely, to endanger the safety of any person being in or upon such rolling-stock or in or upon any other rolling-stock forming part of the same train, he shall be punished with transportation for life or with imprisonment for a term which may extend to ten years.

Endangering safety of persons travelling by railway by wilful act or omission.

128. If a person, by any unlawful act or by any wilful omission or neglect, endangers or causes to be endangered the safety of any person travelling or being upon any railway, or obstructs or causes to be obstructed or attempts to obstruct any rolling-stock upon any railway, he shall be punished with imprisonment for a term which may extend to two years.

Endangering safety of persons travelling by railway by rash or negligent act or omission.

129. If a person rashly or negligently does any act, or omits to do what he is legally bound to do, and the act or omission is likely to endanger the safety of any person travelling or being upon a railway, he shall be punished with imprisonment for a term which may extend to one year, or with fine, or with both.

Special provision with respect to the commission by children of acts endangering safety of persons travelling by railway.

130. (*1*) If a minor under the age of twelve years is with respect to any railway guilty of any of the acts or omissions mentioned or referred to in any of the four last foregoing sections, he shall be deemed, notwithstanding anything in section 82 or section 83 of the Indian Penal Code, to have committed an offence, and the Court convicting him may, if it thinks fit, direct that the minor, if a male, shall be punished with whipping, or may require the father or guardian of the minor to execute, within such time as the Court may fix, a bond binding himself, in such penalty as the Court directs, to prevent the minor from being again guilty of any of those acts or omissions. XLV of 1860.

(*2*) The amount of the bond, if forfeited, shall be recoverable by the Court as if it were a fine imposed by itself.

(*3*) If a father or guardian fails to execute a bond under sub-section (*1*) within the time fixed by the Court, he shall be punished with fine which may extend to fifty rupees.

Procedure.

Arrest for offences against certain sections.

131. (*1*) If a person commits any offence mentioned in section 100, 101, 119, 120, 121, 126, 127, 128 or 129 or in section 130, sub-section (*1*), he may be arrested without warrant or other written authority by any railway servant or police-officer, or by any other person whom such servant or officer may call to his aid.

(*2*) A person so arrested shall, with the least possible delay, be taken before a Magistrate having authority to try him or commit him for trial.

Arrest of persons likely to abscond or unknown

132. (*1*) If a person commits any offence under this Act other than an offence mentioned in the last foregoing section, or fails or refuses to pay any excess charge or other sum demanded under section 113, and there is reason to believe that he will abscond, or his name and address are unknown and he refuses on demand to give his name and address, or there is reason to believe that the name or address given by him is incorrect, any railway servant or police-officer, or any other person whom such railway servant or police-officer may call to his aid, may, without warrant or other written authority, arrest him.

(*2*) The person arrested shall be released on his giving bail, or, if his true name and address are ascertained, on his executing a bond without sureties, for his appearance before a Magistrate when required.

(*3*) If the person cannot give bail and his true name and address are not ascertained, he shall with the least possible delay be taken before the nearest Magistrate having jurisdiction.

(*4*) The provisions of Chapters XXXIX and XLII of the Code of Criminal Procedure, 1882, shall, so far as may be, apply to bail given and bonds executed under this section. X of 1882.

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(Chapter IX.—Penalties and Offences.—Sections 133-134. Chapter X.—Supplemental Provisions.—Sections 135-138.)

Magistrates having jurisdiction under Act.

133. No Magistrate other than a Presidency Magistrate or than a Magistrate whose powers are not less than those of a Magistrate of the second class shall try any offence under this Act.

Place of trial.

134. (1) Any person committing any offence against this Act or any rule thereunder shall be triable for such offence in any place in which he may be or which the Local Government may notify in this behalf, as well as in any other place in which he might be tried under any law for the time being in force.

(2) Every notification under sub-section (1) shall be published in the local official Gazette, and a copy thereof shall be exhibited for the information of the public in some conspicuous place at each of such railway stations as the Local Government may direct.

CHAPTER X.

SUPPLEMENTAL PROVISIONS.

Taxation of railways by local authorities.

135. Notwithstanding anything to the contrary in any enactment, or in any agreement or award based on any enactment, the following rules shall regulate the levy of taxes in respect of railways and from railway administrations in aid of the funds of local authorities, namely:—

(1) A railway administration shall not be liable to pay any tax in aid of the funds of any local authority unless the Governor General in Council has, by notification in the official Gazette, declared the railway administration to be liable to pay the tax.

(2) While a notification of the Governor General in Council under clause (1) of this section is in force, the railway administration shall be liable to pay to the local authority either the tax mentioned in the notification or, in lieu thereof, such sum, if any, as an officer appointed in this behalf by the Governor General in Council may, having regard to all the circumstances of the case, from time to time determine to be fair and reasonable.

(3) The Governor General in Council may at any time revoke or vary a notification under clause (1) of this section.

(4) Nothing in this section is to be construed as debarring any railway administration from entering into a contract with any local authority for the supply of water or light, or for the scavenging of railway premises, or for any other service which the local authority may be rendering or be prepared to render within any part of the local area under its control.

(5) "Local authority" in this section means a local authority as defined in the General Clauses Act, 1887, and includes any authority legally entitled to or entrusted with the control or management of any fund for the maintenance of watchmen or for the conservancy of a river. I of 1887.

Restriction on execution against railway property.

136. (1) None of the rolling-stock, machinery, plant, tools, fittings, materials or effects used or provided by a railway administration for the purpose of the traffic on its railway, or of its stations or workshops, shall be liable to be taken in execution of any decree or order of any Court without the previous sanction of the Governor General in Council.

(2) Nothing in sub-section (1) is to be construed as affecting the authority of any Court to attach the earnings of a railway in execution of a decree or order.

Railway servants to be public servants for the purposes of Chapter IX of the Indian Penal Code.

137. (1) Every railway servant shall be deemed to be a public servant for the purposes of Chapter IX of the Indian Penal Code. XLV of 18

(2) In the definition of "legal remuneration" in section 161 of that Code the word "Government" shall, for the purposes of sub-section (1), be deemed to include any employer of a railway servant as such.

(3) A railway servant shall not—

(a) purchase or bid for, either in person or by agent, in his own name or in that of another, or jointly or in shares with others, any property put up to auction under section 55 or section 56, or,

(b) in contravention of any direction of the railway administration in this behalf, engage in trade.

(4) Notwithstanding anything in section 21 of the Indian Penal Code, a railway servant shall not be deemed to be a public servant for any of the purposes of that Code except those mentioned in sub-section (1).

Procedure for summary delivery to railway administration of property detained by a railway servant.

138. If a railway servant is discharged or suspended from his office, or dies, absconds or absents himself, and he or his wife or widow, or any of his family or representatives, refuses or neglects, after notice in writing for that purpose, to deliver up to the railway administration, or to a person appointed by the railway administration in this behalf, any station, dwelling-house, office or other building, with its appurtenances, or any books, papers or other matters, belonging to the railway administration and in the possession or custody of such

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(Chapter X.—Supplemental Provisions.—Sections 139-145.)

railway servant at the occurrence of any such event as aforesaid, any Magistrate of the first class may, on application made by or on behalf of the railway administration, order any police-officer, with proper assistance, to enter upon the building and remove any person found therein and take possession thereof, or to take possession of the books, papers or other matters, and to deliver the same to the railway administration or a person appointed by the railway administration in that behalf.

Mode of signifying communications from the Governor General in Council.

139. Any notice, determination, direction, requisition, appointment, expression of opinion, approval or sanction to be given or signified on the part of the Governor General in Council, for any of the purposes of, or in relation to, this Act, or any of the powers or provisions therein contained, shall be sufficient and binding if in writing signed by a Secretary, Deputy Secretary, Under-Secretary or Assistant Secretary to the Government of India, or by any other officer or servant authorised to act on behalf of the Governor General in Council in respect of the matters to which the same may relate, and the Governor General in Council shall not in any case be bound in respect of any of the matters aforesaid unless by some writing signed in manner aforesaid.

Service of notices on railway administrations.

140. Any notice or other document required or authorised by this Act to be served on a railway administration may be served, in the case of a railway administered by the Government or a Native State, on the Manager and, in the case of a railway administered by a railway company, on the Agent in India of the railway company—

(*a*) by delivering the notice or other document to the Manager or Agent, or

(*b*) by leaving it at his office, or

(*c*) by forwarding it by post in a prepaid letter addressed to the Manager or Agent at his office and registered under Part III of the Indian Post Office Act, 1866.

Service of notices by railway administrations.

141. Any notice or other document required or authorized by this Act to be served on any person by a railway administration may be served—

(*a*) by delivering it to the person, or

(*b*) by leaving it at the usual or last known place of abode of the person, or

(*c*) by forwarding it by post in a prepaid letter addressed to the person at his usual or last known place of abode and registered under Part III of the Indian Post Office Act, 1866.

Presumption where notice is served by post.

142. Where a notice or other document is served by post, it shall be deemed to have been served at the time when the letter containing it would be delivered in the ordinary course of post, and in proving such service it shall be sufficient to prove that the letter containing the notice or other document was properly addressed and registered.

Provisions with respect to rules.

143. (*1*) A rule under section 22, section 34 or section 84, or the cancellation, rescission or variation of a rule under any of those sections or under section 47, sub-section (*4*), shall not take effect until it has been published in the Gazette of India.

(*2*) Where any rule made under this Act, or the cancellation, rescission or variation of any such rule, is required by this Act to be published in the Gazette of India, it shall, besides being so published, be further notified to persons affected thereby in such manner as the Governor General in Council, by general or special order, directs.

(*3*) The Governor General in Council may cancel or vary any rule made by him under this Act.

Delegation of powers of Governor General in Council.

144. (*1*) The Governor General in Council may, by notification in the Gazette of India, invest, absolutely or subject to conditions, any Local Government with any of the powers or functions of the Governor General in Council under this Act with respect to any railway, and may, by that or a like notification, declare what Local Government shall, for the purposes of the exercise of powers or functions so conferred, be deemed to be the Local Government in respect of the railway.

(*2*) The provisions of section 139 with respect to proceedings of the Governor General in Council shall, so far as they can be made applicable, apply to proceedings of a Local Government exercising the powers or discharging the functions of the Governor General in Council in pursuance of a notification under sub-section (*1*).

Representation of Managers and Agents of Railways in Courts.

145. (*1*) The Manager of a railway administered by the Government or a Native State, and the Agent in India of a railway administered by a railway company, may, by instrument in writing, authorise any railway servant or other person to act for or represent him in any proceeding before any Civil, Criminal or other Court.

(*2*) A person authorised by a Manager or Agent to conduct prosecutions on behalf of a

The Indian Railways Act, 1890.

(Chapter X.—Supplemental Provisions.—Sections 146-150.)

(The First Schedule.—Enactments repealed. The Second Schedule.—Articles to be declared and insured.)

X of 1882

railway administration shall, notwithstanding anything in section 495 of the Code of Criminal Procedure, 1882, be entitled to conduct such prosecutions without the permission of the Magistrate.

Power to extend Act to steam-tramways.

146. The Governor General in Council may, by notification in the Gazette of India, extend this Act or any portion thereof to any tramway worked by steam or other mechanical power.

Power to exempt railways from Act.

147. The Governor General in Council may, by a like notification, exempt any railway from any of the provisions of this Act.

Matters supplemental to the definitions of "railway" and "railway servant".

148. (1) For the purposes of section 3, clauses (5), (6) and (7), and sections 4 to 19 (both inclusive), 47 to 52 (both inclusive), 59, 79, 83 to 92 (both inclusive), 96, 97, 98, 100, 101, 103, 104, 107, 111, 122, 124 to 132 (both inclusive), 134 to 138 (both inclusive), 140, 141, 144, 145 and 147, the word "railway", whether it occurs alone or as a prefix to another word, has reference to a railway or portion of a railway under construction and to a railway or portion of a railway not used for the public carriage of passengers, animals or goods as well as to a railway falling within the definition of that word in section 3, clause (4).

(2) For the purposes of sections 5, 21, 83, 100, 101, 103, 104, 111, 122, 125 and 137, sub-sections (1), (2) and (4), and section 138, the expression "railway servant" includes a person employed upon a railway in connection with the service thereof by a person fulfilling a contract with the railway administration.

XLV of 1860.

Amendment of the Indian Penal Code.

149. In sections 194 and 195 of the Indian Penal Code, for the words "by this Code or the law of England" the words "by the law of British India or England" shall be substituted.

XI of 1887.

Amendment of the Sindh Pishin Railway Act, 1887.

150. For that portion of the preamble to the Sindh-Pishin Railway Act, 1887, which begins with the words "so far as it applies" and ends with the words "in its entirety", the words "should apply in its entirety to that part of the Sindh-Pishin section of the North-Western Railway which lies beyond the Province of Sindh" shall be substituted.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(*See section 2.*)

Number and year.	Title.	Extent of repeal.
Acts of the Governor General in Council.		
III of 1865.	Carriers Act, 1865.	Section 7 (so far as it relates to railways) and section 10.
IV of 1879.	Indian Railway Act, 1879.	The whole.
IV of 1883.	Indian Railway Act, 1883.	The whole.
XI of 1886.	Indian Tramways Act, 1886.	Section 49.
XX of 1886	Upper Burma Laws Act, 1886.	So much as relates to Acts IV of 1879 and IV of 1883.
Act of the Lieutenant-Governor of Bengal in Council.		
II of 1882.	Bengal Embankment Act, 1882.	Section 16, and in section 17 the proviso to the first paragraph of that section, the words "or under the section last preceding" and the words "or railroad" wherever they occur.

THE SECOND SCHEDULE.

ARTICLES TO BE DECLARED AND INSURED.

(*See section 75.*)

(*a*) gold and silver, coined or uncoined, manufactured or unmanufactured;

(*b*) plated articles;

The Indian Railways Act, 1890.

(*The Second Schedule.—Articles to be declared and insured.*)

(*c*) cloths and tissue and lace of which gold or silver forms part, not being the uniform or part of the uniform of an officer, soldier, sailor, police-officer or person enrolled as a volunteer under the Indian Volunteers Act, 1869, or of any public officer, British or foreign, entitled to wear uniform ;

(*d*) pearls, precious stones, jewellery and trinkets;

(*e*) watches, clocks and timepieces of any description ;

(*f*) Government securities ;

(*g*) Government stamps ;

(*h*) bills of exchange, hundis, promissory-notes, bank-notes and orders or other securities for payment of money ;

(*i*) maps, writings and title-deeds ;

(*j*) paintings, engravings, lithographs, photographs, carvings, sculpture and other works of art ;

(*k*) art pottery and all articles made of glass, china or marble ;

(*l*) silks in a manufactured or unmanufactured state, and whether wrought up or not wrought up with other materials ;

(*m*) shawls ;

(*n*) lace and furs ;

(*o*) opium ;

(*p*) ivory, ebony, coral and sandalwood ;

(*q*) musk, sandalwood-oil and other essential oils used in the preparation of *itr* or other perfume ;

(*r*) musical and scientific instruments ;

(*s*) any article of special value which the Governor General in Council may, by notification in the Gazette of India add to this schedule.

S. HARVEY JAMES,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st March, 1890, and is hereby promulgated for general information :—

ACT NO. X OF 1890.

An Act to amend Act XXV of 1867.

WHEREAS it is expedient to amend Act XXV of 1867 (*an Act for the regulation of Printing-presses and Newspapers, for the preservation of copies of books printed in British India, and for the registration of such books*); It is hereby enacted as follows :—

Repeal of part of preamble to Act XXV, 1867.

1. In the preamble to the said Act the word "three" is hereby repealed.

Repeal of part of section 1, Act XXV, 1867.

2. In section 1 of the said Act, in the definition of the word "Magistrate", the words "and a Justice of the Peace" are hereby repealed.

Amendment of section 6, Act XXV, 1867.

3. In section 6 of the said Act, for the words "other Court within the local limits of whose ordinary original civil jurisdiction" the words "other principal Civil Court of original jurisdiction for the place where" shall be substituted.

Substitution of new Part for Part III, Act XXV, 1867.

4. For Part III (sections 9, 10 and 11) of the said Act the following shall be substituted, namely :—

"PART III.

"DELIVERY OF BOOKS.

Copies of books printed after commencement of Act to be delivered gratis to Government.

"9. Printed or lithographed copies of the whole of every book which shall be printed or lithographed in British India after this Act shall come into force, together with all maps, prints or other engravings belonging thereto, finished and coloured in the same manner as the best copies of the same, shall, notwithstanding any agreement (if the book be published) between the printer and publisher thereof, be delivered by the printer at such place and to such officer as the Local Government shall, by notification in the official Gazette, from time to time direct, and free of expense to the Government, as follows, that is to say :—

(*a*) in any case, within one calendar month after the day on which any such book shall first be delivered out of the press, one such copy, and,

(*b*) if within one calendar year from such day the Local Government shall require the printer to deliver other such copies not exceeding two in number, then within one calendar month after the day on which any such requisition shall be made by the Local Government on the printer, another such copy, or two other such copies, as the Local Government may direct,

the copies so delivered being bound, sewed or stitched together and upon the best paper on which any copies of the book shall be printed or lithographed.

"The publisher or other person employing the printer shall, at a reasonable time before the expiration of the said month, supply him with all maps, prints and engravings finished and coloured as aforesaid, which may be necessary to enable him to comply with the requirements aforesaid.

"Nothing in the former part of this section shall apply to—

(*i*) any second or subsequent edition of a book in which edition no additions or alterations either in the letter-press or in the maps, prints or other engravings belonging to the book have been made, and a copy of the first or some preceding edition of which book has been delivered under this Act, or

(*ii*) any periodical work published in conformity with the rules laid down in section 5 of this Act.

Receipt for copies delivered under last foregoing section.

"10. The officer to whom a copy of a book is delivered under the last foregoing section shall give to the printer a receipt in writing therefor.

Disposal of copies delivered under section 9.

"11. The copy delivered pursuant to clause (*a*) of the first paragraph of section 9 of this Act shall be disposed of as the Local Government shall from time to time determine.

"Any copy or copies delivered pursuant to clause (*b*) of the said paragraph shall be trans-

mitted to the British Museum or the Secretary of State for India, or to the British Museum and the said Secretary of State, as the case may be."

Substitution of new sections for sections 16 and 17, Act XXV, 1867.

5. For sections 16 and 17 of the said Act the following shall be substituted, namely:—

Penalty for not delivering books or not supplying printer with maps.

"16. If any printer of any such book as is referred to in section 9 of this Act shall neglect to deliver copies of the same pursuant to that section, he shall for every such default forfeit to the Government such sum not exceeding fifty rupees as a Magistrate having jurisdiction in the place where the book was printed may, on the application of the officer to whom the copies should have been delivered or of any person authorised by that officer in this behalf, determine to be in the circumstances a reasonable penalty for the default, and, in addition to such sum, such further sum as the Magistrate may determine to be the value of the copies which the printer ought to have delivered.

"If any publisher or other person employing any such printer shall neglect to supply him, in the manner prescribed in the second paragraph of section 9 of this Act, with the maps, prints or engravings which may be necessary to enable him to comply with the provisions of that section, such publisher or other person shall for every such default forfeit to the Government such sum not exceeding fifty rupees as such a Magistrate as aforesaid may, on such an application as aforesaid, determine to be in the circumstances a reasonable penalty for the default, and, in addition to such sum, such further sum as the Magistrate may determine to be the value of the maps, prints or engravings which such publisher or other person ought to have supplied.

Recovery of forfeitures and disposal thereof and of fines.

"17. Any sum forfeited to the Government under the last foregoing section may be recovered, under the warrant of the Magistrate determining the sum, or of his successor in office, in the manner authorised by the Code of Criminal Procedure for the time being in force, and within the period prescribed by the Indian Penal Code, for the levy of a fine.' X of 1882. XLV of 186

"All fines or forfeitures under this Part of this Act shall, when recovered, be disposed of as the Local Government shall from time to time direct."

Amendment of section 18, Act XXV, 1867.

6. In section 18 of the said Act, there shall be substituted for the words and figure "pursuant to section 9" the words, letter and figure "pursuant to clause (*a*) of the first paragraph of section 9", and for the words "copies thereof in manner aforesaid" the words, letter and figure "copy thereof pursuant to clause (*a*) of the first paragraph of section 9".

Repeal of section 22, Act XXV, 1867.

7. Section 22 of the said Act is hereby repealed.

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st March, 1890, and is hereby promulgated for general information :—

ACT NO. XI OF 1890.

An Act for the Prevention of Cruelty to Animals.

WHEREAS it is expedient to make further provision for the prevention of cruelty to animals; It is hereby enacted as follows :—

Title, extent and commencement, and supersession of other enactments.

1. (1) This Act may be called the Prevention of Cruelty to Animals Act, 1890.

(2) This section extends to the whole of British India: and the Local Government may, by notification in the official Gazette, extend, on and from a date to be specified in the notification, the whole or any part of the rest of this Act to any such local area as it thinks fit.

(3) When any part of this Act has been extended under sub-section (2) to a local area, the Local Government may, by notification in the official Gazette, direct that the whole or any part of any other enactment in force in the local area for the prevention of cruelty to animals shall, except as regards anything done or any offence committed or any fine or penalty incurred or any proceedings commenced, cease to have effect in the local area, and such whole or part shall cease to have effect accordingly until the Local Government, by a like notification, otherwise directs.

(4) The Local Government may cancel or vary a notification under sub-section (2) or sub-section (3).

Definitions.

2. In this Act, unless there is something repugnant in the subject or context,—

(1) "animal" means any domestic or captured animal: and

(2) "street" includes any way, road, lane, square, court, alley, passage or open space, whether a thoroughfare or not, to which the public have access.

Penalty for cruelty to animals in public places and for sale in such places of animals killed with unnecessary cruelty.

3. If any person in any street or in any other place, whether open or closed, to which the public have access, or within sight of any person in any street or in any such other place,—

(a) cruelly and unnecessarily beats, overdrives, overloads or otherwise ill-treats any animal, or

(b) binds or carries any animal in such a manner or position as to subject the animal to unnecessary pain or suffering, or

(c) offers, exposes or has in his possession for sale any live animal which is suffering pain by reason of mutilation, starvation or other ill-treatment, or any dead animal which he has reason to believe to have been killed in an unnecessarily cruel manner,

he shall be punished with fine which may extend to one hundred rupees, or with imprisonment for a term which may extend to three months, or with both.

Penalty for practising phúká.

4. If any person performs upon any cow the operation called phúká, he shall be punished with fine which may extend to one hundred rupees, or with imprisonment which may extend to three months, or with both.

Penalty for killing animals with unnecessary cruelty anywhere.

5. If any person kills any animal in an unnecessarily cruel manner, he shall be punished with fine which may extend to two hundred rupees, or with imprisonment for a term which may extend to six months, or with both.

Penalty for employing anywhere animals unfit for labour.

6. (1) If any person employs in any work or labour any animal which by reason of any disease, infirmity, wound, sore or other cause is unfit to be so employed, or permits any such unfit animal in his possession or under his control to be so employed, he shall be punished with fine which may extend to one hundred rupees.

(2) The Local Government may, by general or special order, appoint places to be infirmaries for the treatment and care of animals in respect of which offences against sub-section (1) have been committed.

(3) The Magistrate before whom a prosecution for such an offence has been instituted may direct that the animal in respect of which the

offence is alleged or proved to have been committed shall be sent for treatment and care to an infirmary and be there detained until it is in his opinion, or in the opinion of some other Magistrate, again fit for the work or labour on which it has been ordinarily employed.

(4) The cost of the treatment, feeding and watering of the animal in the infirmary shall be payable by the owner of the animal according to such scale of rates as the District Magistrate or, in the case of an infirmary in a Presidency-town, the Commissioner of Police may from time to time prescribe.

(5) If the owner refuses or neglects to pay such cost and to remove the animal within such time as a Magistrate may prescribe, the Magistrate may direct that the animal be sold and that the proceeds of the sale be applied to the payment of such cost.

(6) The surplus, if any, of the proceeds of the sale shall, on application made by the owner within two months after the date of the sale, be paid to him, but the owner shall not be liable to make any payment in excess of the proceeds of the sale.

Penalty for permitting diseased animals to go at large or to die in public places.

7. If any person wilfully permits any animal of which he is the owner to go at large in any street while the animal is affected with contagious or infectious disease, or without reasonable excuse permits any diseased or disabled animal of which he is the owner to die in any street, he shall be punished with fine which may extend to one hundred rupees.

Search-warrants.

8. (1) If a Magistrate of the first class, Subdivisional Magistrate, Commissioner of Police or District Superintendent of Police, upon information in writing and after such inquiry as he thinks necessary, has reason to believe that an offence against section 4, section 5 or section 6 is being or is about to be or has been committed in any place, he may either himself enter and search or by his warrant authorise any police-officer above the rank of a constable to enter and search the place.

(2) The provisions of the Code of Criminal Procedure, 1882, relating to searches under that Code shall, so far as those provisions can be made applicable, apply to a search under sub-section (1). X of 1882

Limitation for prosecutions.

9. A prosecution for an offence against this Act shall not be instituted after the expiration of three months from the date of the commission of the offence.

Destruction of suffering animals.

10. When any Magistrate, Commissioner of Police or District Superintendent of Police has reason to believe that an offence against this Act has been committed in respect of any animal, he may direct the immediate destruction of the animal if in his opinion its sufferings are such as to render such a direction proper.

Saving with respect to religious rites and usages.

11. Nothing in this Act shall render it an offence to kill any animal in a manner required by the religion or religious rites and usages of any race, sect, tribe or class.

Provision supplementary to section 1 with respect to extent of Act.

12. Notwithstanding anything in section 1, sections 9, 10 and 11 shall extend to every local area in which any section of this Act constituting an offence is for the time being in force.

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 21st March 1890, and is hereby promulgated for general information :—

ACT NO. XII OF 1890.

An Act to amend the Indian Tariff Act, 1882.

XI of 1882. WHEREAS it is expedient to amend the Indian Tariff Act, 1882; It is hereby enacted as follows :—

XI of 1882. Amendment of Second Schedule, Act XI, 1882.

1. In No. 2 of the Second Schedule to the Indian Tariff Act, 1882, as amended by Act II of 1887 (*an Act to amend the Sea Customs Act, 1878, the Excise Act, 1881, and the Indian Tariff Act, 1882*)—

(*a*) "R6" shall be substituted for "R5" in the fifth column as the rate of duty to be levied and collected per Imperial Gallon or six quart bottles of "Liqueurs," and

(*b*) for the following, namely :—

No.	Names of Articles.	Per.	Tariff Valuation.	Rate of Duty.
*	*	*	*	*
	Spirit when so used in a proportion of twenty per cent. and upwards.	Imperial Gallon or six quart bottles of the strength of London proof.	..	R5, and the duty to be increased or reduced in proportion as the strength exceeds or is less than London proof.
*	*	*	*	*
	Spirit, perfumed, in wood or in bottles.	Imperial Gallon or six quart bottles.	...	R7-8.
	Spirit, other sorts.	Imperial Gallon or six quart bottles of the strength of London proof.	...	R5, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.

there shall be substituted the following, namely :—

No.	Name of Articles.	Per.	Tariff Valuation.	Rate of Duty.
*	*	*	*	*
	Spirit when so used in a proportion of twenty per cent. and upwards.	Imperial Gallon or six quart bottles of the strength of London proof.	...	R6, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles.	Imperial Gallon or six quart bottles.	...	R8.
	Spirit, other sorts.	Imperial Gallon or six quart bottles of the strength of London proof.	...	R6, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.

S. HARVEY JAMES,

Secretary to the Government of India.

STATEMENT OF OBJECTS AND REASONS.

THE present rate of duty on imported spirit is R5 a gallon of the strength of London proof. It is proposed in the present Bill to raise the rate of duty to R6 a gallon. In some Provinces the rates of duty on country spirit have been raised so high that, if any further increase is made, such spirit will be unfairly handicapped in comparison with imported spirit paying a duty of R5 a gallon. It is the policy of the Government of India to impose as high a duty on country spirit as it will bear; and it has therefore become necessary to raise the duty on imported spirit, in order to permit of the duty being raised on country spirit. It is also considered desirable to discourage the import of cheap and deleterious European spirit; while imported spirit of a better class can, it is believed, bear a higher rate of duty without rendering the price of it prohibitive to the classes which use it.

It is necessary to raise the rate of duty on perfumed spirit from R7-8 a gallon to R8 when the duty on ordinary spirit is raised as above proposed.

It is estimated that the proposed increase of duty will add nine lakhs of rupees yearly to the public revenue.

D. BARBOUR.

The 21st March, 1890.

S. HARVEY JAMES,
Secretary to the Government of India

SUPPLEMENT TO

The Gazette of India.

No. 12.] CALCUTTA, SATURDAY, MARCH 22, 1890

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

FINANCIAL STATEMENT for 1890-91.

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FINANCIAL STATEMENT for 1890-91.

PART I.

IMPERIAL REVENUE AND EXPENDITURE.

Preliminary.

THE Financial Statement for the coming year has been divided into two Parts: Part I deals with the financial position of the Government of India and takes into account only the Imperial Revenue and Expenditure as distinguished from that which is Provincial or Local; Part II contains an explanation of the Indian Budget as a whole. This change has been made with the object of presenting an outline of the financial position which will be sufficient for the ordinary reader. Such an outline will be found in Part I. Those who desire fuller information will find it in the second Part of the Statement.

Section I.—Accounts of 1888-89.

2. Since the last Financial Statement was made the Accounts of the year 1888-89 have been finally closed. They show a surplus of Rx. 37,000.

The Budget Estimate of that year, framed in March 1888, showed a deficit of Rx. 698,000. The Revised Estimate of the year, framed in March 1889, showed a reduced deficit of Rx. 201,700; the Accounts, as I have just said, show that the year has closed with a surplus of Rx. 37,000.

The improvement in the financial position during 1888-89 is satisfactory, but the important question of to-day is the position of the finances during the current and the coming year.

Section II.—Financial position of 1889-90 and 1890-91.

3. The Estimate of the current year, as framed in March last, showed a surplus of Rx. 106,300.

The Revised Estimate, if compiled in the same way as the Budget Estimate, would now show a surplus of Rx. 2,733,200, and the Estimate of the coming year would show a surplus of Rx. 304,900. Certain special arrangements are proposed which will affect the surplus of 1889-90 and of 1890-91, but it will be convenient to keep these arrangements out of sight until it has been explained how it happens that the Budget surplus of the current year has grown into Rx. 2,733,200, while the Estimate of the year 1890-91, if compiled on the same basis, would show a surplus of only Rx. 304,900. Indian finance is subject from year to year to disturbing causes which have a serious temporary effect, and for this reason a surplus in any year can no more be said to prove that the finances are in a sound state, than a deficit in a single year can be held to prove that their condition is unsound. It is important that it should be clearly understood whether the high or low surplus, or, it may be, deficit, of any year is due to permanent or temporary causes, and I shall endeavour to explain to what extent the improvement in the financial position is due to lasting influences and to what extent it is only temporary.

4. In the first place I propose to offer a few remarks on the subject of Exchange, so as to clear that question out of the way at the beginning. I have seen it stated that the improvement in the current year is largely or mainly due to the rise in the rate of Exchange. This is not the case. The rate of Exchange taken in the Budget Estimate was 1*s.* 4·38*d.* = one rupee. Although

the rate of Exchange is now considerably higher than that rate, it was lower during a large portion of the year, and the average rate of Exchange for the whole year 1889-90 is now taken at only 1*s.* 4.·552*d.* per rupee. The rise is therefore only slightly greater than one sixth of a penny per rupee. The rate of Exchange affects so many of our transactions that it would be a difficult and tedious task to calculate precisely the amount of improvement which a rise of one-sixth of a penny per rupee has produced. For present purposes it will be sufficient to put the improvement at Rx. 200,000 in round numbers. In the explanation I am about to give I shall distribute this improvement of Rx. 200,000 among the several heads affected.

5. Although the improvement in the position has not been mainly due to the rise in Exchange, the cessation of the long continued fall in the gold value of the rupee has been a most welcome relief to the finances. From 1873 to 1890 there have only been two other years (1879-80 and 1883-84) in which the actual rate of Exchange exceeded or was equal to the rate taken in the Budget, and the average yearly fall from 1873 74 to 1889-90 has been ·36 of a penny per rupee or more than twice the rise in the current year.

Although the cessation of the hitherto continuous fall in the value of the rupee measured in gold has greatly improved the financial position for the time being, the uncertainty as to the future relations of the precious metals constitutes a very serious danger, and one which it would be worth our while to make great sacrifices to escape. The future of the Currency question appears to rest at the present time in the hands of the United States of America.

6. The chief improvement in the current year appears under the head of Opium. There is an increase of Rx. 286,400 in Opium Revenue; there is a decrease of Rx. 708,800 in Opium Expenditure. The total improvement under Opium is consequently Rx. 995,200. In the Budget Estimate the price of Bengal Opium was taken at R1,070 a chest. It has proved to be R1,136; this accounts for the improvement in Opium Revenue, an improvement which I regret to say is not likely to be maintained during the coming year, as the price of Bengal opium at this month's sale was only R1,040 a chest, though the market price has since risen.

The decrease in Expenditure is due to a poor crop of Bengal opium. The total crop of Bengal opium is purchased by Government at a fixed price per seer. A good crop means heavy expenditure in the purchase of opium; a poor crop means a saving in expenditure. The quantity of opium produced in any season does not immediately affect the quantity of opium which is sold, as some time elapses before the new crop comes into the market, and Government maintains a reserve with the object of equalizing the quantity sold from year to year. As it happens, the bad crop of the year has not done us material injury, because the reserve of opium was very high and is still sufficient. The improvement under Opium in the current year must be considered as merely temporary. In a series of years we shall no doubt get average crops, and the present selling price of opium is much below the average price of the year about to close.

7. In addition to the improvement under Opium, there has been, during the current year, a very satisfactory increase of revenue under what is known as the other Principal Heads of Revenue, which include Land Revenue, Salt, Excise, Stamps, Provincial Rates, Customs, Assessed Taxes, Forests, Registration, and Tributes from Native States. This increase is partly Imperial, partly Provincial, partly Local.

The large improvement in Revenue which is shown under the Principal Heads of Civil Revenue (excluding Opium) is of a permanent nature, or in other words, we can safely reckon on obtaining the same increase in future years. If there is any falling-off under some heads it will be balanced by increase under other heads. This improvement amounts to Rx. 766,500 on Imperial account and

is mainly due to an increase of Rx. 298,400 under Land Revenue, of Rx. 149,600 under Salt, of Rx. 79,100 under Excise, of Rx. 31,500 under Stamps, of Rx. 69,600 under Customs, and of Rx. 112,700 under Forests.

The improvement under Opium and the growth of Revenue under the other Principal Heads accounts in all for an improvement of Rx. 1,761,700 in 1889-90, of which more than 40 per cent. is a permanent increase of the public revenue, the rest being temporary.

8. On Special Defences, there has been a reduction of expenditure amounting to Rx. 344,500, which merely represents postponement of charges which will be incurred hereafter, and under Interest not charged against Railways and Canals there has been a net improvement of Rx. 230,900. The improvement in the net Interest charge is due to the high rate of interest obtained by the Secretary of State on that portion of his cash balance which he was able to invest, to the saving from the issue of a loan of 2 crores very nearly at par last year as compared with the estimated charge for the issue of a loan of 2½ crores at a discount, to the rise in Exchange, and to other causes.

There has also been a net improvement of Rx. 118,600 under Army, notwithstanding the expenditure on the Chin-Lushai Expedition, and of Rx. 73,900 in the Railway Account. Under all other heads there is a net improvement of Rx. 97,300. The total net improvement of the year is Rx. 2,626,900.

9. The explanation of the large surplus in 1889-90 may then be briefly stated as follows: in the current year Opium has given a net improvement of Rx. 995,200; other Principal Heads of Revenue have given an improvement of Rx. 766,500; Special Defences show a reduction of expenditure amounting to Rx. 344,500; Interest gives an improvement of Rx. 230,900. All other heads give a further net improvement of Rx. 289,800. The total net improvement of the year is Rx. 2,626,900, and adding the Budget surplus of Rx. 106,300, the surplus with which the year is expected to close is estimated at Rx. 2,733,200. Of this net improvement of Rx. 2,626,900, about Rx. 200,000 has been caused by the rise in Exchange, which has favourably affected Revenue and Expenditure under various heads. As the Accounts almost invariably show a better result than the Revised Estimate, I have little doubt that this surplus will be found to have been exceeded when the accounts of the year are finally closed.

10. We are now in a position to explain in a few words why the surplus of 1890-91 is so small as compared with that of 1889-90. In the first place, we lose the temporary increase from Opium to which I have just referred; the loss on this account is actually Rx. 992,400; in the next place, we receive in 1889-90 a special contribution from Local Governments of Rx. 490,000; there is no such contribution in 1890-91; in the third place the Budget Estimate of net Military Expenditure in 1890-91 shows an increase over the Revised Estimate of no less than Rx. 611,000. On these three accounts—Opium, Contribution from Local Governments, and Military Expenditure—the financial position of 1890-91 is worse than that of 1889-90 by no less than Rx. 2,093,400. Adding to this a net falling-off under Interest of Rx. 113,400 and an increase of expenditure amounting to Rx. 133,900 under Special Defences, we get a falling-off of Rx. 2,340,700. The surplus of 1889-90 being Rx. 2,733,200 this deterioration of Rx. 2,340,700 would of itself be sufficient to cause the large surplus of 1889-90 to be replaced by a surplus of Rx. 392,500. It so happens that under all other heads there is a net deterioration of Rx. 87,600, which reduces the surplus to Rx. 304,900.

11. Although the net deterioration under the heads to which I have just referred is only Rx. 87,600, there are considerable fluctuations under particular heads. Thus the increase of Revenue under Principal Heads, excluding Opium, is no less than Rx. 171,500, of which nearly Rx. 100,000 is due to the raising of the duty on imported spirit and the imposition of a duty on beer brewed in India. There is also a moderate increase of net revenue from Railways and Irrigation

while there is an increase in expenditure of Rx. 85,000 on account of the coming Census, and a reduction in Miscellaneous receipts of Rx. 53,500.

12. The increased expenditure on the Army in 1890-91 is due to the purchase of Magazine rifles and ammunition for them, to the cost of 21 more batteries of 12-pr. breech-loading guns, to the purchase of machinery for making ammunition for the guns in India, and to the provision of Rx. 200,000 for the Chin-Lushai expedition and of Rx. 60,000 to complete the arrangements for prompt mobilisation of the 1st Army Corps. The total cost on the accounts I have stated is no less than Rx. 1,361,300.

13. Summing up the whole case, and putting aside all matters of minor importance, it may be said that in 1889-90 we have a large surplus owing to a temporary improvement under Opium, to a general growth of revenue which will be maintained and will affect future years, to short expenditure on Special Defences, and in connection with the Army, to reduction in the Interest charge, to improvements in the Railway Revenue Account, and to a rise in the rate of Exchange. In 1890-91 we have only a moderate surplus, because we lose the temporary improvement under Opium, because we no longer receive the special contribution of Rx. 490,000 from Local Governments, because there are special demands in connection with the equipment of the Army, and because there is an increase in the net Interest charge, as well as an increase in the expenditure on Special Defences.

Section III.—Proposals in connection with the Grant for Famine Relief and Insurance.

14. It will be seen from what I have just said, that the estimates for next year would have shown a very considerable surplus but for the heavy and special demands that have fallen on them in connection with the Army. These special demands come to no less than Rx. 1,361,300, exclusive of a provision of Rx. 892,300 on account of Special Defences. It is reasonably certain that there will be special demands of a somewhat similar nature in 1891-92, but it is not probable that they will be so heavy as in the coming year. Nor are the finances of 1891-92 exposed to any special dangers, so far as can now be seen, other than those vicissitudes which must always attend Indian finance. On the other hand, we may look forward during 1890-91 to the normal growth of revenue. There are, therefore, strong grounds for holding that in 1891-92 we shall at least find ourselves in a position of comparative ease, with a surplus in hand, moderate in amount, but sufficient to allow of some improvement in financial conditions.

15. In view of this comparatively favourable prospect the Government of India has decided to anticipate the future to some extent and to take immediate steps for the partial restoration of the Famine Grant. This can be done by measures which I shall now explain; but in the first place I propose to refer briefly to the nature of the Famine Grant and its history.

The policy of strengthening the finances in connection with Famine was originally adopted in order to protect the country against the financial effects of Famine. It was calculated that Famine would cost, either directly in expenditure intended to relieve distress, or indirectly through loss of revenue, no less than Rx 15,000,000 every ten years, and it was therefore decided that in ordinary years the Government should take measures for providing a surplus of Rx. 1,500,000. This surplus would be used either to reduce debt directly by buying up and cancelling public obligations, or to indirectly reduce debt by diminishing borrowing.

16. It has been sometimes assumed that the object of this policy was the provision of funds for the actual relief in time of famine of persons who were in distress, and it was argued that when the money so provided was no longer

available, the people could not be relieved in case of famine, and must perish. This was not the case. Whether a surplus exists or not the Government recognises its obligations in case of famine, and the actual amount of cash in the treasury is regulated from time to time by considerations which are quite independent of the absorption or maintenance of the Famine Grant. The objects which the Famine Grant is intended to secure are purely financial. So long as it is maintained we have in ordinary years a surplus of Rx. 1,500,000, and this surplus of Rx. 1,500,000 in ordinary years will, it may reasonably be hoped, balance the deficits which must occur from time to time in a country of which the financial conditions are so uncertain. The policy of maintaining a surplus in ordinary years was devised with special reference to the injurious effect on the finances which is produced by famine, but in practice it is an insurance against temporary financial disaster of any kind, because to strengthen the finances by creating a surplus has precisely the same effect whatever may be the object of those who take measures to strengthen them. In any case the finances are strengthened and are able to better meet any special demands on them.

17. The misapprehension as to the nature and effects of the Famine Grant seems to have arisen, to some extent, from the manner in which the policy was carried out in years subsequent to its first adoption. The Famine surplus was intended, in the first instance, to operate in the direction of reducing debt. At a subsequent period it was decided to use one half of it for the construction of Railways and Canals which would protect the country from famine. I think this was, under the circumstances of the case, a wise and prudent measure, but it was a slight departure from the objects of the original policy. These were, as I have said, purely financial. In so far as the Protective Canals and Railways constructed from the Famine Grant returned a fair profit, or lessened the cost of relieving famine, in so far the original purpose of strengthening the finances was maintained. In so far as they failed to return this profit the original purpose was departed from. On the other hand it was an important consideration that the construction of these Railways and Canals might have the effect of mitigating famine to the extent of preserving human life, which would otherwise have been lost.

18. The Government of India was willing in past years to go further in the direction of using the Famine Grant for the construction of Protective Works, than was actually done, and would have appropriated it to meet any loss that might arise on Protective Railways constructed by means of borrowed money; in 1886 the Secretary of State did actually agree that the interest charge on the Indian Midland and the Bengal-Nagpur Railways should be a charge against the Famine Grant. These Railways were held to be of importance for the protection of the country against famine, and it was only on the understanding I have stated that their construction was sanctioned. The decision of the Secretary of State is contained in a Despatch which is published as an Appendix to this Statement. This matter has somewhat fallen out of sight in recent years, because shortly after the decision of the Secretary of State was given, the financial difficulties of the Government became so great that the Famine Grant was practically abolished for the time, and there was no special reason for calling attention to the fact that a portion of it went to meet the loss on the Indian Midland and Bengal-Nagpur Railways.

19. The Government of India and the Secretary of State have, however, always attached importance to the maintenance of the Grant for Famine Relief and Insurance. If the Indian finances show bare equilibrium in normal years, the deficits of bad years can only be met by borrowing; such borrowing must in time lead to a large growth of debt incurred for non-productive purposes.

The provision of what is really a yearly surplus of Rx. 1,500,000 is the most effective means of preventing the growth of debt of this character.

20. The manner in which it is proposed to partially restore the Famine Grant at once will now be explained.

We receive this year a special contribution of Rx. 490,000 from Local Governments. This transaction is carried out by debiting the amount to the balances of Local Governments and crediting it to the Government of India. It is practically the same thing to all parties whether the transaction is carried out this month or next month. The credit is therefore postponed till next month, and the effect on the finances is to diminish our surplus of this year by Rx. 490,000 and to increase that of next year by an equal amount.

After this change is made there will be a surplus of Rx. 2,243,200 in 1889-90 and of Rx. 794,900 in 1890-91. In both these years a certain amount of expenditure is already shown under the Grant for Famine Relief and Insurance, partly on account of the construction of Protective Canals and partly for relief of distress. Of the surplus of 1889-90, a sum of Rx. 433,500 will be utilised to raise the total Famine Grant to Rx. 600,000; of the surplus of 1890-91, a sum of Rx. 524,500 will be utilised to raise the Famine Grant of that year to a like amount. The surplus of the Revised Estimate will then stand at Rx. 1,809,700 and the surplus of the Budget Estimate of 1890-91 will be Rx. 270,400.

The amount provided to meet the net charge on account of the Indian Midland Railway and the Bengal-Nagpur Railway is Rx. 458,100 in 1889-90, and Rx. 432,800 in 1890-91.

The final result then of the policy which the Government of India has decided to adopt is that in the current year we have provided in all Rx. 1,058,100 (Rx. 600,000 *plus* Rx. 458,100) on account of the Famine Grant, that in the coming year we have provided Rx. 1,032,800 (Rx. 600,000 *plus* Rx. 432,800), on the same account, and that we have nevertheless a surplus of Rx. 1,809,700 in 1889-90 and of Rx. 270,400 in 1890-91; these surpluses are available for the reduction of borrowing and will in practice be used for that purpose.

The sums provided under the Grant for Famine Relief and Insurance *plus* the sums that go to meet the net charge on the Indian Midland and Bengal-Nagpur Railways, together with the surpluses of the current and coming years, amount to Rx. 4,171,000 in the aggregate, so that, practically, the Famine Grant has been more than restored for the years 1889-90 and 1890-91, as we have in the two years a sum of Rx.4,171,0 00 available for the purposes for which the policy of the yearly grant of Rx. 1,500,000 for Famine Relief and Insurance was adopted.

Section IV.—Practical Results of the Policy now adopted.

21. The general effect on our borrowing of the surpluses of 1889-90 and 1890-91, which amount to Rx. 2,080,100, and of the sums now set aside for Reduction of Debt, amounting to Rx. 958,000, making Rx. 3,038,100 in all, is shown by the following facts.

The Government of India has arranged to spend in 1890-91 the sum of Rx. 3,750,000 on the construction of Railways and Canals, not chargeable against Revenue.

Under ordinary circumstances we must have borrowed largely in the open market on this account. As our balances now stand we expect to be able to find this sum of Rx. 3,750,000 in addition to Rx. 907,000, on account of loans to be made by Government for local purposes, without raising a loan this year. This result is mainly due to the existence of the sum of Rx. 3,038,100 to which I have just referred, which enables us to avoid borrowing a like amount and in this way effects a permanent saving of about Rx. 120,000 yearly in interest. To this extent the finances of the country have been strengthened.

22. A further advantage of the improvement that has occurred in the financial position is that it is unnecessary at the present time to revise the financial relations between the Imperial Government and the Provincial Governments. The present contracts can be left to run their course, and the relations between the Local and Imperial Governments can be settled in 1892 and included in the contracts that will then be made.

Section V.—Financial Prospects in the Future.

23. In the Statement of last year I made the following remarks on the financial position of the Government of India: "My deliberate conclusion is, that while there is every need for economy and for husbanding our revenue, there is no ground for despondent or pessimist views. Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India. It is true that the surplus which we have been able to show in the Estimates is only Rx. 106.300, but the Estimates have been framed with great moderation, and if the Indian revenues continue to exhibit their usual elasticity and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890-91 will show decided improvement." These remarks were not universally accepted: those who had previously taken a pessimist view of Indian finance were not prepared to admit that there were signs of improvement. The progress made in the current year, however, confirms the soundness of the opinion I expressed in March last. Only twelve months have elapsed since I ventured to make that prophecy, and the signs of improvement are unmistakable.

In 1889-90 and 1890-91 we have partially restored the grant for Famine Relief and Insurance; we have a large surplus in 1889-90, and a moderate surplus in 1890-91 after making provision for altogether special demands for the equipment of the Army. Although the coming year is unlikely to prove so prosperous from a financial point of view as 1889-90, I look forward, in the absence of unforeseen disaster, to still further improvement in 1891-92.

24. But my remarks regarding the signs of improvement in the finances had another effect which I did not anticipate at the time. It was assumed in some quarters that I was of opinion that the financial position was in all respects thoroughly satisfactory, and that the Government of India might at once with safety enter upon schemes which their promoters held would have the best effects on the country, but which certainly involved very heavy expenditure at the outset. Nothing was further from my intention than to convey any such impression, or to give the slightest encouragement to those who wish to mortgage the future of our finances for the sake of entering upon hazardous speculations.

I said last year that there were signs of improvement. I say now that my forecast has been borne out by the facts of the year about to close, and that there are good grounds for expecting further improvement in the coming year, but I fully recognise that we have difficulties of no slight magnitude still to meet, thatt he finances are exposed to many dangers, and that unforeseen disaster might for a time upset our calculations. There is every need for caution and for economy, and I should greatly regret if anything I now say, or have said in the past, conveyed the impression that the Government of India is in a position to embark on a policy of adventure of any description.

PART II.

IMPERIAL, PROVINCIAL, AND LOCAL FINANCE.

Section I.—Accounts of 1888-89.

In the Revised Estimates of 1888-89 prepared in March last the Revenue of that year was taken at Rx. 81,585,500 and the Expenditure, including outlay on Special Defence Works, at Rx. 81,787,200, the net result being an anticipated deficit of Rx. 201,700.

As the accounts were compiled, it was seen that the year would close with a small surplus, and this fact was brought to notice in the Financial Statement presented to Parliament by the Under-Secretary of State for India.

2. The actual figures of the accounts for 1888-89 as now finally closed, are—Revenue Rx. 81,696,678 and Expenditure Rx. 81,659,660, showing a surplus of Rx. 37,018. The following statement compares the Actuals for 1888-89 with the Revised Estimate, and complete details will be found in the Appropriation Audit Report published in the *Gazette of India* of 8th March 1890.

		1888-89.		Accounts, Better.	Accounts, Worse.
		Revised Estimate.	Accounts.		
REVENUE.					
India (Imperial, Provincial, and Local)	Rx	81,106,100	81,212,210	106,110	...
England	£	327,200	330,631	3,431	...
Exchange	Rx.	152,200	153,837	1,637	...
TOTAL	Rx.	81,585,500	81,696,678	111,178	...
EXPENDITURE.					
India—					
Imperial	Rx.	37,651,100	37,556,716	94,384	...
Provincial and Local	Rx.	21,897,300	21,863,169	34,131	...
Adjustment of Provincial and Local Surplus	Rx.	+203,100	+285,118	...	82,018
England	£	15,041,500	14,983,221	58,279	...
Exchange	Rx.	6,994,200	6,971,436	22,764	...
TOTAL	Rx.	81,787,200	81,659,660	127,540	...
DEFICIT	Rx.	201,700	...	238,718	...
SURPLUS	Rx.	...	37,018		

It will be seen from the figures in this statement that, compared with the estimate framed in March 1889, there was an improvement in the Total Revenue in India (Imperial, Provincial, and Local) of Rx. 106,110 and a saving in the Total Expenditure in India of Rx. 128,515. The sum of these two amounts, less the increase of Rx. 82,018 in the Provincial adjustment, or Rx. 152,607, represents the net Imperial improvement in the Indian portion of the accounts of 1888-89, excluding Exchange; adding to this figure the net improvement in England and also the improvement in Exchange, we get a total improvement of Rx. 238,718, which accounts for the difference between the deficit of Rx. 201,700 expected in the Revised Estimate and the surplus of Rx. 37,018 with which the accounts of the year have closed. It may be mentioned that the increase in the Provincial adjustment means that the surplus of Provincial and Local Revenue over Provincial and Local Expenditure was more by Rx. 82,018 than was anticipated when the Revised Estimate was prepared.

3. The increases of Revenue result chiefly from improved receipts aggregating Rx. 234,700 under State Railways, Irrigation, and Army, counterbalanced by a falling off in Land Revenue of Rx. 185,896 due to scanty harvests in some provinces and to suspensions. Of the saving of Rx. 94,384 in Imperial Expenditure, Rx. 50,528 occurred under Opium and Rx. 27,409 under Army. There was an excess of Rx. 45,440 under Guaranteed Railways, chiefly due to a change in the date of payment of surplus profits, which brought into the accounts of the year expenditure which, under the previous practice, would have fallen into the following year. The reduction in Provincial and Local Expenditure occurred principally under Land Revenue, Police, and Education, and the gain in the English Account was chiefly due to reduced expenditure under Army and Special Defence Works.

4. The difficulties which stand in the way of preparing in March an accurate Estimate of the Revenue and Expenditure of they ear which is about to close have been explained more than once, but I do not think that attention has been specially called to the remarkable fact that the Actuals almost invariably show better results than the Revised Estimate.

In every year since, and including, 1882-83, the Accounts have shown an improvement over the Revised Estimates. For 1882-83 the improvement was Rx. 646,800; for 1883-84 it was Rx. 1,116,100; for 1884-85 it was Rx. 566,500; for 1885-86 it was Rx. 89,100; for 1886-87 it was Rx. 177,900; for 1887-88 it was Rx. 987,900; for 1888-89, as I have just explained, it was Rx. 238,700.

The explanation is simple. The latest figures of receipts and disbursements under the different heads can always be obtained from the Treasuries. Under certain heads the Treasury receipts and issues correspond closely with the Revenue and Expenditure, and if we know the Receipts and Issues to the end of February, or even of January, and the head be one under which transactions occur with regularity throughout the year, we have no difficulty in calculating with great precision the probable Revenue and Expenditure of the remaining portion of the year.

But in other cases transactions do not proceed with the same regularity throughout the year, and the receipts and issues of the Treasuries afford a very imperfect guide. Such heads are Land Revenue, Public Works of all kinds, and the expenditure under the head of Army. For Public Works and Army the receipts and issues at the Treasuries are only an imperfect guide to the Revenue and Expenditure.

In the case of the important heads I have just mentioned, as well as of others, we have to depend on the judgment of local officers, and, on the whole, the forecasts of these officers are marked by caution. No officer, apparently, will estimate for more revenue than he feels sure he will obtain, and every officer puts down the very maximum of expenditure which he may possibly incur. The inevitable result is that in nine cases out of ten the total Revenue of the year exceeds, and the total Expenditure of the year falls short of, the amounts that have been entered in the Revised Estimate.

5. There was also a saving in expenditure not charged against Revenue. The Capital Expenditure on Railways was Rx. 1,178,111 and on Productive Irrigation Works Rx. 459,890 against Rx. 1,364,800 and Rx. 493,000 provided in the Revised Estimate, the saving being Rx. 186,689 and Rx. 33,110 respectively. The former was chiefly due to reduced expenditure in England on stores for Railways. These reductions do not, of course, affect the surplus of the year 1888-89, which, as stated before, was Rx. 37,018, after including in the expenditure the sum of Rx. 789,595, spent on Special Defence Works.

Section II.—Revised Estimates of 1889-90 and Budget Estimates of 1890-91.

6. The Budget Estimate of Revenue for the current year was Rx. 82,935,300, and of Expenditure Rx. 83,469,800. Of the latter, Rx. 640,800 was chargeable to accumulated Provincial and Local balances, and not against the revenue of the year. The expenditure chargeable against revenue was therefore Rx. 82,829,000, and the resulting surplus was estimated at Rx. 106,300.

The surplus is now expected to be Rx. 1,809,700, and the following table shows how much of it is due to increase of Revenue and how much to decrease of Expenditure :—

	Budget Estimate.	Revised Estimate	Revised Estimate + Better —Worse than Budget.
	Rx.	Rx.	Rx.
Revenue	82,935,300	84,636,300	+1,701,000
Expenditure	83,469,800	82,474,100	+ 995,700
Provincial deficit	—640,800	+352,500	—993,300

7. The improvement of Rx. 1,701,000 in Revenue occurs mainly under *Land Revenue*, *Opium*, *Salt*, *Stamps*, *Excise*, *Provincial Rates*, *Customs*, *Assessed Taxes*, *Forest*, *Interest*, *Miscellaneous*, *State Railways*, and *Irrigation*, while there is a considerable falling off in receipts from *Exchange*, and a heavy one under *Guaranteed Railways*, owing to the great and sudden diminution of traffic on the Great Indian Peninsula Line. The contribution of Rx. 490,000 from Provincial to Imperial revenues, for which credit was taken in the Budget Estimate of 1889-90, has also been transferred, for reasons explained in Part I, to the Estimates of 1890-91. It will be understood that this transaction has no effect on the total revenue of the year; what is lost by the Imperial Government being gained by the Local Governments. The main increases and decreases in Revenue are as follows :—

Better than Estimate.	Rx.	Worse than Estimate.	Rx.
Land Revenue . .	425,600	Exchange . . .	73,900
Opium	286,400	Guaranteed Railways .	400,000
Salt	162,600		
Stamps	101,000		
Excise	110,100		
Provincial Rates . .	87,800		
Customs	68,900		
Assessed Taxes . .	51,800		
Forests	176,800		
Interest . . .	133,500		
Miscellaneous . .	98,400		
State Railways . .	256,800		
Irrigation . . .	96,000		

8. The decrease in expenditure is mainly due to the rise in the rate of *Exchange*, and to less expenditure under *Opium production and manufacture*, *Interest*, *Police*, *Education*, *Working Expenses of State Railways*, *Surplus profits of Guaranteed Railways*, and *Defence works*. The chief increases of expenditure occur under *Marine*, *Famine Relief and Insurance*, *Miscellaneous*, *Railway Expenditure*, and *Irrigation*. The meaning of the large excess under

Famine Relief and Insurance is that the improvement in the financial position has enabled the Government to take measures for gradually restoring the *Famine Insurance* Grant, which has been in abeyance since 1885-86.

The Budget Estimate of net expenditure in England was £14,956,100, and the Exchange on it, Rx. 6,954,500; the Revised Estimate of that expenditure is £14,751,200, and the Exchange on it, Rx. 6,638,000. In the Budget the rate of Exchange was taken at 1*s.* 4·38*d.* = R1; in the Revised it is taken at 1*s.* 4·552*d.* = R1 (R145 = £10).

The following table shows the principal variations from the Estimate of Expenditure:—

Better than Estimate.	Rx.	Estimate.	Rx.
Opium	708,800	Marine	92,600
Interest	96,300	Famine Relief and Insurance	507 000
Police	58,800	Miscellaneous Railway Expenditure	72,700
Education	51,000	Irrigation	94,600
State Railways—Working Expenses	78,400		
Surplus profits of Guaranteed Companies	182,100		
Defence works	344,500		

	Rx.
Provincial deficit less (owing partly to postponement to 1890-91 of special contribution of Rx. 490,000 made by Local Governments)	993,300

9. The Budget Estimate of 1890-91 is framed for, Revenue Rx. 84,932,100 and Expenditure 85,419,400, of which Rx. 757,700 is chargeable against Provincial and Local balances. The expenditure chargeable to Revenue is therefore Rx. 84,661,700 and the estimated surplus is Rx. 270,400.

The following table compares the Revenue and Expenditure as estimated at an interval of a year:—

	Budget Estimate, 1889-90.	Budget Estimate, 1890-91.	Budget, 1890-91 + better — worse than Budget, 1889-90.
	Rx.	Rx.	Rx.
Revenue	82,925,300	84,932,100	+ 1,996,800
Expenditure	83,469,800	85,419,400	—1,949,600
Provincial deficit	—640,800	—757,700	+ 116,900
Surplus	+ 106,300	+ 270 400	+ 164,100

10. As explained last year, the extension of railways and the changes in their status involve considerable additions annually to both Revenue and Expenditure. In 1889-90 the gross transactions of the Oudh and Rohilkhand Railway came on both sides of the Estimates, whereas, while it was a Guaranteed line, only the net earnings were shown as Revenue and the interest charged as Expenditure. In 1890-91 a re-arrangement of the same nature is necessary, as from the 31st December 1890 it is expected that the South Indian Railway will become a State line. In 1890-91 Railway Revenue is estimated higher by Rx. 464,900 than it was a year ago and Railway Expenditure Rx. 304,800 higher. The transfer of the Provincial contribution mentioned above adds Rx. 490,000 to the Imperial Revenue of the year, though, as explained above, it does not mean that the total revenues are increased by that amount. The further improve-

ment in Revenue occurs mainly under *Land Revenue, Salt, Stamps, Excise, Provincial Rates, Customs, Forests, Interest,* and *Irrigation,* while lower receipts than those estimated a year ago are expected under *Opium, Exchange,* and *Guaranteed Railways.* The following statement indicates generally in what respect the position has changed in the course of twelve months:—

Better than Budget Estimate of 1889-90.	Rx.
Land Revenue	482,700
Salt	203,600
Stamps	75,400
Excise	117,200
Provincial Rates	91,400
Customs	142,700
Forest	144,800
Interest	55,700
State Railways	673,800
Irrigation	145,700

Worse than Budget Estimate of 1889-90.	Rx.
Opium	56,700
Exchange	83,800
Guaranteed Railways	218,000

11 The very large increase in the Estimates of Expenditure is mainly the result of the following variations:—

Less than Budget Estimate of 1889-90.	Rx.
Opium	59,500
Interest	62,300
Guaranteed Railways, surplus profits	81,000
Defence works	210,600

More than Budget Estimate of 1889-90.	Rx.
Land Revenue collection	84,300
Minor Departments (chiefly Census)	79,400
Salaries and Expenses of Civil Departments other than Minor Departments	226,200
Stationery and Printing	82,100
Famine Relief and Insurance	499,500
Railways (excluding surplus profits)	385,800
Irrigation	124,700
Civil Works	234,900
Army	530,400

The rate of Exchange has been taken at 1*s.* 4·552*d.*, as in the Revised Estimate.

The Estimates of both years are examined in detail in the remaining paragraphs of this section.

LAND REVENUE.

12. The Estimates are—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	Increase of Revised Estimate over Budget Estimate of 1889-90.	Increase of Budget Estimate, 1890-91, over Revised Estimate, 1889-90.
	Rx.	Rx	Rx.	Rx.	Rx.
Revenue (including Land Revenue due to Irrigation)	24,021,100	24,486,700	24,562,500	465,600	75,800
Expenditure	3,629,100	3,632,900	3,713,400	3,800	80,500
NET	20,392,000	20,853,800	20,849,100	461,800	—4,700

With the exception of the districts directly administered by the Government of India, in which a small decrease is anticipated, and Assam, where the original Estimate has undergone no alteration, all Provinces participate in the

improvement of Rx. 465,600 in Revenue expected in the Revised Estimate of 1889-90. Of this improvement, Rx. 142,600, or nearly 31 per cent., has been contributed by Burma, in the proportion of Rx. 70,900 by Lower and Rx. 71,700 by Upper Burma. With the restoration of order, cultivation has greatly extended, and assessments and collections are being made with more regularity. It may also be mentioned that Rx. 20,000 of the increase in Upper Burma represents the first instalment of rent paid by the Ruby Mines Company for its lease. After Burma, the greatest increase is expected from the temporarily-settled zemindari provinces, namely, the Central Provinces, the North-Western Provinces and Oudh, and the Punjab, which, between them, account for an improvement of Rx. 125,900, or 27 per cent. of the whole. In these Provinces the settlements are falling in, and fresh settlement operations, the effect of which is reflected in the gradual increase in the revenue demand, are in active progress. Of the remaining increases, Bombay furnishes Rx. 76,100, due to large sales of waste lands, the introduction of revised settlements, and a favourable season; Madras finds Rx. 69,500, and Bengal Rx. 55,000, most of which represents the recovery of arrears.

13. The Estimate of Revenue for next year provides for a further increase of Rx. 75,800, towards which Upper Burma contributes Rx. 54,000 and Lower Burma Rx. 50,000. In Bengal there is a decrease of Rx. 37,100, and in Bombay of Rx. 37,200, the explanation of which is that there have been special and non-recurring receipts in the current year, as explained above.

It should be mentioned that it is possible that the failure of the winter rains in Upper India and the scanty north-east monsoon in Madras may to some extent interfere with the realisation of these estimates.

14. The increase of the Revenue demand in one year from Rx. 24,021,100 to Rx. 24,562,500 or by Rx. 541,400 is remarkable, as hitherto the growth of this branch of revenue has been slow and has scarcely responded to the large outlay incurred by Government on canals and railways. The relation of the settlements now in progress in the three temporarily-settled Provinces of Northern India to the improvement in the revenue will be seen from the following statement, which contrasts the revenue demand of 1890-91 as measured by the Budget Estimate of that year, with the revenue demand of four years ago ascertained from the average receipts of the three years 1884-85 to 1886-87:—

	Demand of 1886.	Demand of 1890-91.	Increase in 1890-91.
	Rx.	Rx.	Rx.
Central Provinces	612,700	665,300	+52,600
Punjab	2,148,500	2,286,900	+138,400
North-Western Provinces and Oudh . .	5,812,200	5,935,000	+122,800

The figure Rx. 122,800 does not represent the full measure of increase in the North-Western Provinces and Oudh, for in two of the years (1884-85 and 1886-87) from which the demand of 1886 is calculated, the receipts were unusually high. The figures, however, sufficiently illustrate the effect, now beginning to be felt, of the revision of the settlements.

15. The total of the Revised Estimate of Expenditure agrees very closely with that of the original Estimate, the difference between them being only Rx. 3,800; but the following important variations are noticeable in the details. An increase of Rx. 12,900 is provided for in Upper Burma to meet additional expenditure on surveys of (what used to be) Royal lands, and of Rx. 36,300 in Madras owing to the introduction of a revised scale of allowances to

Subordinate Revenue Officers; while a decrease of Rx. 17,800 is expected in Bombay. For 1890-91 the estimate is framed for an increase of Rx. 80,500, which is distributed among all Provinces except the North-Western Provinces and Oudh, where the expenditure is expected to be less by Rx. 6,300. The principal increases occur in the Central Provinces, Upper and Lower Burma, Bengal, and Punjab, and, except in Bengal where the excess arises from revision of establishments, are due generally to the extension of survey and settlement operations.

OPIUM.

16. The following are the figures :—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	Rx.	Rx.	Rx.
Revenue	8,260,000	8,546,400	8,203,300
Expenditure	2,364,300	1,655 500	2,304,800
Net .	5,895,700	6,890,900	5,898,500

The net receipt in the current year is expected to exceed the Estimate made a year ago by no less than Rx. 995,200. Of this sum, Rx. 286,400 represents improvement in Revenue, and Rx. 708,800 saving in Expenditure. The increase in Revenue is entirely due to the high average price obtained at the Calcutta sales. The estimated average was R1,070 a chest, whereas, till the sale held in February, the price was always much higher. The highest figure was reached in September when the price realised was R1,215 a chest and the lowest in the present month when it was R1,040. The average price of the year was R1,136.

These violent fluctuations indicate how difficult it is to make any satisfactory estimate, and it may be noted that, so long as the number of chests sold is maintained at the present figure, a difference of R100 a chest in the price of Bengal opium represents a difference of Rx. 570,000 in revenue.

The revenue from the pass duty on Malwa opium was estimated at Rx. 1,953,000 on 30,000 chests. The general course of the weighments has coincided with our expectations, but owing to a slackness recently observed the estimate of revenue has been reduced to Rx. 1,850,000.

The expenditure charged under *Opium* is —except to a very inconsiderable extent—incurred in Bengal. The estimate is based on the forecasts of produce of the standing crop rendered by the Opium Agents in January and February, and it amounted to Rx. 2,358,800 for an expected production of 58,800 chests. Almost immediately after the publication of the Financial Statement, it was reported that, in consequence of unfavourable weather, the produce, would be far short of the Estimate. The actual production has been 38,305 chests, and the saving in expenditure will be Rx. 708,800.

In view of the low prices that prevail at present and the prospect of better crops in Malwa and China, it has been decided to adopt the R1,060 as the estimate of the average price for Bengal opium next year.

Owing to the favourable crop expected in the current season in Central India, the estimate for receipts from pass duty on Malwa Opium has been placed higher than the sum taken for the Revised Estimate, namely, at Rx. 1,950,000 as against Rx. 1,830,000.

Turning to the Expenditure, the Opium Agents give, as their latest estimate of production, opium sufficient to make about 55,000 chests. The estimated expenditure has been taken at Rx. 2,300,000.

Before last year's manufacture the reserve on 31st December 1890 was estimated at the inconveniently large figure of 51,505 chests. The short crop of last year has largely reduced the reserve. Assuming the forecast of the current year's crop to be fulfilled, the reserve will stand as follows :—

	Chests.
On 31st December 1890	31,010
,, ,, 1891	29,010

SALT.

17. The Estimates are—

	Budget, 1889-90	Revised.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Revenue	8,029,900	8,192,500	8,233,500
Expenditure	462,000	420,900	453,000

The consumption of salt up to the latest date (28th February), for which returns have been received, is compared below (in thousands of maunds) with the consumption in the same period of the previous three years :—

	1886-87.	1887-88.	1888-89.	1889-90.
Bengal and Orissa . . .	8,963	8,824	8,596	8,241
Madras	6,073	6,051	6,074	6,217
Bombay	6,635	6,789	6,124	6,800
Sind	205	211	211	221
Northern India . . .	6,227	6,204	6,117	6,631
Total .	28,103	28,079	27,122	28,110
Burma . . .	1,249	1,841	253	1,060

18. The figures in the following statement give the consumption (in thousands of maunds) (excluding Burma), for the four years previous to the present one, for the periods 1st April to 28th February, and 1st to 31st March, and also for the whole year, of salt on which duty at the full rate, R2-8 a maund, was paid.

	India (Burma excluded).		
	From 1st April to 28th February.	From 1st to 31st March.	Whole year.
1885-86	27,100	2,689	29,789
1886-87	28,103	2,973	31,076
1887-88	28,079	2,360	30,439
1888-89	27,122	2,703	29,825
1889-90	28,110	2,900 Estimate	31,010

The yearly totals differ materially from those shown in paragraph 78 of the Financial Statement of 1889-90, which dealt with consumption only and did not therefore distinguish between salt paying varying rates of duty. The salt produced at the Kohat mines across the Indus is taxed at 8 annas only on each 102 lbs., which is equal to 6·4 annas a maund of 82⅔ lbs.; and the incidence of the British share of the duty on the salt produced in the Mandi State and imported

under treaty into British Territory, is 5 annas a maund. The aggregate consumption of both these descriptions was about 775,000 maunds in 1888-89. Clearly, for the purpose of testing the estimate of revenue by the progress of consumption, this lightly-taxed salt must be separated from the salt which bears the full duty. The estimate for 1889-90 as shown above should be increased by 800,000 maunds, as representing the consumption of the Kohat and Mandi salt, for the purpose of ascertaining the consumption of the whole of India.

In Burma an import of about 1,150,000 maunds is indicated by the latest figures. The estimate of consumption in Burma of locally produced salt is placed, by the most competent authorities, at about 560,000 maunds.

19 It was explained in the Financial Statements for 1888-89 and 1889-90 that the increase in the duty in January 1888 was followed by a general falling off in the revenue. But it is not clear that there was a decrease in salt actually consumed proportional to the reduction in the quantity of salt cleared for consumption. It is certain that to some extent the dealers in salt deferred making new purchases, on which the higher rate of duty had to be paid, until they had exhausted the stocks on which the lower duty had been paid, and had secured the profit to be obtained by selling them at a price which was increased in full proportion to the increase in the duty.

20. The following figures for Burma, where the duty was raised from 3 annas to R1 a maund from the 19th January 1888, are, for imported salt only :—

	To 28th February.	From 1st to 31st March.	Total.
1884-85	1,594	93	1,687
1885-86	954	169	1,123
1886-87	1,249	325	1,574
1887-88	1,841	90	1,931
1888-89	253	61	314
1889 90	1,060	90 Estimate	1,150

The decline following on the rise in the duty is remarkable, but the explanation is simple.

Very large importations had been made towards the end of the previous year, some knowledge or suspicion of the intention of Government to raise the duty having probably been circulated, and the stocks were therefore abnormally large. Local manufacture also received a stimulus from the increase of the import duty; for the duty on locally manufactured salt is light and is levied by means of a half yearly fee, and until July last year, when this fee was doubled, the local manufacturer had a substantial advantage over the importer of salt. These two circumstances combined to reduce the apparent consumption of imported salt in Burma to a very low level. A revival in the demand for imported salt, which was doubtless due to the approaching exhaustion of the imported stocks, set in about the commencement of the current financial year. The competition of locally-produced salt was also regulated by the doubling of the fee. The question of the measures to be taken for equalising the incidence of the duty on locally-made and imported salt is one of importance. The question is surrounded by difficulties, as the manufacture of salt in Burma is carried on at places and under conditions which practically render any effective check on production impossible. A specially qualified officer of the Northern India Salt Department was deputed last year to investigate the matter on the spot, and his report is now under consideration.

21. In Northern India also there was a pause in consumption in the year following the increase of duty, but the reduction was so slight that it was pro-

bably caused by the action of holders of stocks. In the present year there has been a substantial increase, the consumption of both Sambhar salt and the rock salt of the Punjab Mines having been large.

In Madras in 1888-89 prices rose to a high level, the rise being ascribed, at least in part, to a combination of manufacturers. Partial resumption of manufacture by the State was begun and prices have since fallen, while consumption shows a satisfactory increase.

22. The only province in which consumption has not fully recovered is Bengal, and there the imposition of the increased duty has not been the only cause of the falling off, which is largely attributable to the increase in price resulting from the action of the English Salt Syndicate and the higher level of freights. The average maximum prices in Calcutta of Liverpool salt (exclusive of duty) have been as follows per 100 maunds since January 1888 :—

	1888.	1889.	1890.
January	88·3	97·8	102
February	149·	96·25	97
March	154·25	94 25	
April	138·75	94·	
May	137·4	90·	
June	133·5	92·2	
July	94 63	94·25	
August	94·	94·4	
September	74·25	99·75	
October	83·	111·83	
November	91·25	105·75	
December	96·75	105·6	

Before January 1888 the average highest price varied between 61 and 72 rupees; prices rose after the increase of the duty to a high point, falling again to almost their normal level, but the formation of the Salt Syndicate raised them towards the end of the year, and they have remained high ever since. The increase in price (exclusive of duty) may be taken to be from four to five annas a maund.

The falling off in the imports into Bengal does not, however, imply an equivalent falling off in consumption. Both Sambhar salt and rock salt from the Punjab Mines have found a market in a wider zone in Bengal, since the increased price of Liverpool salt has enabled them to compete with it lower down the railway line. The competition would have been more active and effective but for the action of the East Indian and Oudh and Rohilkhand Railway lines in raising the rate of freight. The question of these higher rates of freight is under consideration.

23. The Revised Estimate provides for a consumption in India (excluding Burma) of—

	Maunds.
Fully taxed salt	31,010,000
Lightly taxed salt (about)	800,000
TOTAL	31,810,000

This is the figure with which those of paragraph 78 of last year's Financial Statement are comparable. The figures are continued up to 1890-91 below—

	Consumption of Salt in Maunds.
1882-83	28,720,000
1883-84	29,338,000
1884-85	31,348,000
1885-86	30,606,000
1886-87	32,200,000
1887-88	31,186,000
1888-89	30,600,000
1889-90 Estimate	31,810,000
1890-91 "	31,930,000

The Revised Estimate also takes into account a consumption in Burma of—

	Maunds.
Imported Salt	1,150,000
Locally-made Salt	560,000
TOTAL	1,710,000

The Budget Estimate of Revenue is Rx. 8,233,500 or Rx. 41,000 in excess of the Revised, and provides for an increased consumption of about 200,000 maunds in India and Burma.

The estimates of expenditure for both years are on a higher scale than previously, principally in Burma, Bengal, and Madras. In Burma, the imposition of fees at higher rates on locally-made salt involves a proportionate increase in the commission payable on collections. In Bengal, provision has been made for payments on account of new scales of an improved type. In Madras, the opening of new salt works on account of Government will involve increased expenditure.

STAMPS.

24. The Estimates are—

	Budget Estimate, 1889-90	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	Rx.	Rx.	Rx.
Revenue	3,959,500	4,060,500	4,034,900
Expenditure	134,300	134,700	143,100
Net	3,825,200	3,925,800	3,891,800

The Revenue promises to be better than the Estimate by Rx. 101,000, the improvement being contributed by Burma (Upper and Lower), Assam, the North-Western Provinces and Oudh, Madras, and Bombay. The increases in the North-Western Provinces and Oudh and Madras are considerable, namely, Rx. 25,000 and Rx. 35,000, and the slight falling away in the estimated revenue of 1890-91 is due to the fact that it is not thought desirable to reckon on these increases being maintained.

The variations in the Expenditure are unimportant and are mainly due to the charges in England. A larger quantity of Stamps is to be supplied in 1890-91, and this accounts for the increased charge.

The question has been a good deal discussed in recent years whether the revenue derived from the sale of Court-fee Stamps did or did not greatly exceed the cost of the Administration of Civil Justice. An enquiry was undertaken in 1886 with the view of ascertaining and putting beyond question what the true facts are. The result of this enquiry was published in a Resolution in the *Gazette of India* of the 11th January last, in which it was shown that including all India there was a yearly loss of Rx. 125,100, and that instead of surpluses there were deficits in every Province except (1) Bengal, and (2) Madras, where the receipts and charges were practically equal.

EXCISE.

25. The Estimates are—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	Rx.	Rx.	Rx.
Revenue	4,727,300	4,837,400	4,844,500
Expenditure	154,200	154,200	172,600
NET .	4,573,100	4,683,200	4,671,900

In the current year the improvement in Revenue is Rx. 110,100, and the Revenue is better than the Estimate in all Provinces except Bengal, where the decrease is Rx. 30,000 and in Upper Burma where it is Rx. 13,400. The large increases occur in Madras, Rx. 60,000, and Lower Burma, Rx. 31,400.

The Excise question has been discussed at great length in the collection of papers published in the *Gazette of India* of 1st March, and nothing more need be said on the subject in this place. It was to be expected that the changes in system which are being made in Bengal would be attended at first with some loss of revenue, though the falling off is also largely due to bad seasons. The falling off in Upper Burma is due to the fact that the estimate first made was a mere conjecture. The Revenue Officers had no facts to guide them and they framed their estimates too high.

The rapid advance in the Madras Revenue is worthy of notice. It is due to better management, to an efficient preventive service, to the gradual and systematic enhancement of the rate of taxation which has now in some districts reached the tariff rate, and to the extension of the Bombay system of taxing the trees from which toddy for consumption or manufacture into spirit is drawn. In Lower Burma the increase is due to raising the duty on spirits locally manufactured.

The estimate of Revenue for 1890-91 varies only slightly from the Revised Estimate. A decrease is expected in Bombay owing to a partial modification of the method hitherto followed in fixing the "minimum guarantee," and a further increase is expected in Madras and Lower Burma.

The Expenditure is increasing mainly in Bengal and Madras. In Bengal the re-establishment of Central Distilleries under proper supervision, with a considerable strengthening of the Excise establishments, accounts for the growth of expenditure. In Madras, as the tree-tax system extends, the preventive establishment necessarily expands also.

PROVINCIAL RATES.

26. The Estimates are—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, Better + than Budget Estimate of 1889-90.	Budget Estimate, 1890 91, Better + than Revised Estimate of 1889-90
	Rx.	Rx.	Rx.	Rx	Rx.
Revenue	3,258,000	3,345,800	3,349,400	+87,800	+3,600.
Expenditure . . .	60,500	54,900	43,500	+5,600	+11,400
NET .	3,197,500	3,290,900	3,305,900	+93,400	+15,000

The rates and cesses credited under this head are assessed at varying percentages on Land Revenue; and as a large increase in Land Revenue is estimated for in both years, the Estimates of the rates necessarily respond. This is the general explanation of the increase, but the following special items deserve notice. In Madras an increase of Rx. 52,400 is expected, the bulk of which is due to the fact that the original Estimate, which was prepared on a consideration of the actual receipts of past years, was too low. In the North-Western Provinces and Oudh, the Patwari cess promises to produce Rx. 6,300 more than the Estimate.

The variations in the Estimates of Expenditure are comparatively trifling, and the only point which requires notice is that in the Punjab the discontinuance, with effect from 1st October 1889, of the payment of fees to Patwâris for the collection of the rates and cesses causes a reduction of Rx. 7,500 in the Revised Estimate, and of a further sum of Rx. 9,300 in the Budget Estimate for 1890-91. It must also be borne in mind that the Expenditure recorded under this head represents only the cost of collection of the cesses.

CUSTOMS.

27. The Estimates are—

	Budget, 1889-90	Revised.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Revenue	1,418,400	1,487,300	1,561,100
Expenditure	138,300	134,500	138,600
Refunds	49,400	48,700	44,000

The Revised Estimate provides for an improvement of Rx. 68,900 over the Budget, most of which is contributed by Burma. In Bengal the estimate will not be realised.

28. For the ten months ending 31st January the receipts from import duty and their distribution among the dutiable articles have been :—

	1886-87.	1887-88.	1888-89.	1889-90
	Rx.	Rx.	Rx.	Rx.
Arms, &c. .	18,500	18,200	20,200	19,500
Malt Liquor .	8,600	10,400	12,700	13,900
Spirit . .	350,900	375,800	405,500	403,100
Wines, &c. .	38,500	42,500	41,100	40,200
Petroleum .	..	..	97,100	131,200
	416,500	446,900	576 600	607,900

In the export revenue there has been a considerable increase in the ten months of the present year. The figures are :—

	Rx.
1886 87	411,000
1887-88	453,000
1888-89	363,000
1889-90	458,000

This increase is due to the unusually large export of rice from Burma, the export of rice from Bengal having declined materially in consequence of high prices following on unsatisfactory crops.

29. In the estimate for 1890-91 the continuance of the favourable conditions of the current year is not fully reckoned on, though a recovery is looked for in Bengal. The increase estimated for is wholly due to the additional revenue which will be yielded by the enhanced tax on imported spirits. At R5 a gallon the average net receipts from the duty on spirits are about Rx. 480,000. We therefore estimate the additional revenue, due to the increase of the duty by R1, at about Rx. 92,500. The reasons which have influenced the Government in deciding to raise the duty have been explained in introducing the Bill to amend the Tariff Act, and in this place it will suffice to give a very brief recapitulation of them.

The reasons are :—

(1) On general grounds, it is desirable to increase, within reasonable limits, the cost to the consumer of intoxicating liquors, by increasing the duty on them.

(2) It is an accepted principle of Excise administration in India to endeavour to gradually raise the duty on spirits made in India to the tariff rate, which practically sets a limit to the increase. It has been found possible in some places to increase the duty to the tariff rate, so that the occasion for a further increase of that rate has arrived.

(3) It is hoped that the increase may check the increasing import of cheap deleterious foreign spirit.

(4) The increased duty will make a substantial addition to the public revenue.

The estimates of expenditure and refunds are fairly constant and call for no remarks.

ASSESSED TAXES.

30. The Estimates are—

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Revenue	1,515,300	1,567,100	1,558,700
Expenditure	28,800	28,000	31,200

The Revised Estimate provides for an increase in Revenue of Rx. 51,800, to which all Provincesc ontribute except the districts directly administered by the Government of India. The chief increases are, Rx. 11,300 in the Punjab, due to revision of assessments, and Rx. 10,000 in Madras, to realisation of arrears.

The variations of the receipts from year to year are necessarily small, and the Budget for 1890-91 virtually repeats the Revised Estimate for 1889-90.

The variations in the estimate of expenditure are trifling, the increase occurring in Bengal and representing provision for a separate assessing establishment.

The net collections amounted to Rx. 1,477,514 in 1888-89, or more by Rx. 94,706 than the collections of the previous year. The following table shows how this increase is distributed :—

	Income-tax collections, 1886-87.	Income-tax collections, 1887-88.	Income-tax collections, 1888-89.	Percentage of total collections, 1888-89.	Increase (+) or Decrease (—) in 1888-89, compared with 1887-88
	Rx.	Rx.	Rx.		Rx.
India	122,406	133,874	139,787	9·4	+5,913
Central Provinces . . .	39,836	40,348	42,464	2 9	+2,116
Burma	16	29	50,036	3 4	+50,007
Assam	19,905	22,661	22,232	1 5	—429
Bengal	333,626	364,122	381,648	25 8	+17,526
North-Western Provinces and Oudh.	213,639	213,963	218,150	14·8	+4,187
Punjab	105,652	106,639	113 271	7·7	+6,632
Madras	138,674	162,658	164,877	11·1	+2,219
Bombay	303,756	338,514	345,049	23·4	+6,535
TOTAL .	1,277,510	1,382,808	1,477,514	100	+94,706

More than half of the total increase occurred in Burma, to portions of which the tax was extended from 1st April 1888. Leaving that Province out of account, the collections in India shew an increase of Rx. 44,699, or 3·23 per cent., of which rather more than a third occurred in Calcutta.

FORESTS.

31. The following statement shows the present state of the Forest Revenue :—

	Budget, 1889-90.	Revised, 1889 90.	Budget, 1890 91.
	Rx.	Rx.	Rx.
Revenue	1,269,600	1,446,400	1,414,400
Expenditure	801,300	815,700	847,900
Surplus .	+468,300	+630,700	+566,500

The increase of gross revenue indicated in the Revised Estimate is Rx. 176,800, of which the greater part is due to an exceptionally favourable season for floating down timber and to rising prices in Upper and Lower Burma, the improvement having produced Rx. 45,100 in Upper and Rx. 91,500 in Lower Burma. Bombay shows an advance of Rx. 17,100, due to increased operations, and the North-Western Provinces, the Punjab, and Bengal between them contribute an additional revenue of about Rx. 19,300, due to sale of railway sleepers in the first Province, supply of fuel for railways in the second, and improved sales of timber in the third.

The increased expenditure involved by these more active operations is expected to be only Rx. 14,400. The surplus for the current year is expected

to be Rx. 73,700 better than that of 1888-89, which was about Rx. 157,000 higher than that of any previous year.

The Budget Estimate of Revenue is Rx. 32,000 less than the sum expected in the current year. There is a general increase in all Provinces except Burma, where the falling off means that the continuance of the exceptionally favourable conditions of the current year cannot be reckoned on. The proportion of expenditure to income has fallen from 59 per cent. in 1888-89 to 56 per cent. in the current year.

INTEREST ON DEBT.

32. The Estimates are—

	Budget Estimate, 1889-90.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	Rx	Rx.	Rx.
Receipts	734,200	867,700	789,900
Expenditure	4,358,600	4,262,300	4,296,300
Net .	3,624,400	3,394,600	3,506,400

The explanation of the expected increase in the receipts in the current year is that the Secretary of State has had control of a high cash balance and has been able to invest a large portion of it temporarily at a high rate of interest. The explanation of the reduction in the expenditure is (1) that the Budget provided for a loan in India of 2½ crores at a discount, whereas a loan of only 2 crores was raised at about par; (2) that no temporary loans were required in England; (3) that a loan of only £3,500,000 was raised in sterling in place of one of £3,750,000 anticipated at the time the Budget was framed; (4) because the charges transferred from this head to the Railway Revenue Account for interest on advances to Companies were larger than anticipated, on account of advances being made at earlier dates, and (5) because the rate of Exchange on the sterling payments is better than the Estimate.

33. The following figures show in thousands of £ the amount of the sterling debt of the Government of India at the end of each year from 1881-82, the amount of interest paid during the year, and the distribution of the total amounts between ordinary debt and that held on account of Railways:—

	1881-82.	1882-83	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90, Revised.	1890-91, Budget.
Sterling Debt—										
Ordinary Account . .	58,620	59,094	56,910	56,758	60,207	65,714	65,626	66,184	65 881	65,881
Railway Account . .	9,522	9,492	11,199	12,513	13,600	18,514	18,514	28,850	32,350	38,745
TOTAL .	68,142	68,586	68,109	69,271	73,807	84,228	84,140	95,034	98,231	104,626
Interest—										
Ordinary Account . .	2,512	2,481	2,442	2,610	2,429	2,507	3,365	2,662	2,402	2,482
Railway Account . .	353	348	312	353	366	566	552	632	914	988
TOTAL .	2,865	2,829	2,754	2,963	2,795	3,163	3,917	3,294	3,316	3,470
Interest Receipts—										
Ordinary Account . .	56	24	30	35	9	41	66	135	134	62

It will be seen from these figures that in nine years the debt on ordinary account has increased by £7,261,000, while the Railway debt has increased by £29,223,000. The addition to the ordinary debt really represents the cost of Railway Construction, the Public Works loans in 1885-86 and 1886-87 having been raised in England, but as the transfer from ordinary to Railway account is always

made in the Indian portion (that is, the rupee portion) of the Accounts whether the debt is created in England or India, the amounts raised in England have been added to the ordinary sterling debt, while a corresponding reduction has been made in the ordinary rupee debt. The conversion of £53,261,820 four per cent. into three and a half per cent. stock resulted in a net saving of £266,310 a year.

Of the total increase in the Railway portion of the sterling debt a sum of £3,500,000 has been raised in the current year under the Oudh and Rohilkhand Railway Purchase Act for making advances to Railway Companies, and it is proposed to raise a similar loan of £1,700,000 next year. The practice is obviously economical, as the Secretary of State can borrow at less than 3 per cent. while the Companies have to pay higher rates for their debentures. The rest of the increase in the nine years represents the purchase money paid for the Oudh and Rohilkhand and South Indian Railways and the redemption of liabilities incurred by the acquisition of the Sind, Punjab and Delhi, the Eastern Bengal, and the East Indian Railways. It will thus be seen that the greater portion of the increase to the debt is only nominal, having been incurred to extinguish existing liabilities which were shown in the Railway Revenue Account under other heads than Interest on Debt. The charges on account of interest have correspondingly increased, but there has been a much larger reduction under other heads, notably under Interest payable to Guaranteed Companies.

34. The following are the details of the debt in India :—

Thousands of Rx.

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90, Revised.	1890-91, Budget.
Permanent Debt—									
Ordinary Account .	35,770	35,993	21,633	14,459	8,234	10,693	11,457	9,869	6,083
Railway Account .	54,919	57,198	71,551	78,245	84,420	87,397	89,422	92,890	96,640
Special Loans .	1,953	1,809	1,799	1,782	1,782	1,781	1,781	1,780	1,780
Service Funds, &c.	951	1,000	1,056	1,082	1,137	1,179	1,227	1,275	1,326
Savings Banks .	3,744	4,017	4,722	5,116	5,836	6,721	7,664	7,631	7,890
TOTAL .	97,337	100,017	100,761	100,684	101,409	107,771	111,551	113,445	113,719

A large portion of the public debt has been incurred for the purpose of advancing funds on easy terms to Municipalities and other Public Bodies, and to Native States. Rx. 6,250,000 of it also represents the investment of the currency reserve. The following figures show the net charge in India on account of interest on ordinary account, as well as the interest on the Capital expenditure on Railways and Irrigation Works :—

Thousands of Rx.

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90. Budget.	1889-90. Revised.	1890-91.
Charged to Interest on Debt . . .	1,719	1,517	1,371	1,137	737	662	811	803	779	697
Recovered . .	670	820	668	687	614	653	643	690	673	700
Net Charge . .	1,049	697	703	450	123	9	168	113	106	—3
Interest on Railways .	1,621	1,785	1,959	2,182	2,423	2,558	2,692	2,779	2,770	2,891
" Irrigation Works .	816	895	932	965	993	1,018	1,041	1,065	1,061	1,083
Total .	2,437	2,680	2,891	3,147	3,416	3,576	3,733	3,844	3,831	3,974

The net charge on ordinary account in 1887-88 was unusually low, partly because about Rx. 90,000 of the charges remained unpaid at the end of the year and were paid in the following years, and partly because about Rx. 40,000 were received during the year on account of arrears of interest on the Kidderpore Dock loan. The singular and interesting fact which this statement reveals, is that there is now an actual net receipt on account of the ordinary rupee debt. In other words the interest on the investments held on account of Government, and on the advances made to Public Bodies and others by Government, exceeds the interest payable on that portion of the rupee debt which is not actually represented by Railways and Irrigation Works.

POST OFFICE, TELEGRAPH, AND MINT.

35. The net result of the working of these three *quasi*-Commercial Departments will be apparent from the following figures:—

	1888-89.	1889-90.		1890-91, Budget.
		Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.
Post Office—				
Revenue	1,281,540	1,348,000	1,304,300	1,386,200
Expenditure . . .	1,342,452	1,402,800	1,366,100	1,419,900
NET .	—60,912	—54,800	—61,800	—33,700
Telegraph Capital Account—				
Receipts	1,191		...	...
Expenditure . .	158,858	180,100	157,000	222,300
NET .	—157,667	—180,106	—157,000	—222,300
Telegraph Revenue Account—				
Revenue	740,957	752,100	768,300	793,200
Expenditure . . .	545,234	582,300	562,900	578,200
NET .	195,723	169,800	205,400	215,000
Mint—				
Revenue	221,138	228,600	267,100	244,000
Expenditure . . .	99,967	103,100	119,100	108,200
NET .	121,171	125,500	148,000	135,800

These figures do not profess to give a complete account of the profit and loss of the Departments, but merely show the difference between the revenue and expenditure as recorded in the accounts and estimates. As regards the Post Office, the somewhat unfavourable result of the current year is mainly due to a change in the system of accounting. Hitherto it has been the practice to credit as revenue, (1) the cost of Postage Stamps sold by Treasuries to Postmasters, whether disposed of to the public within the year or not, and (2) all postage due on articles remaining undelivered at the end of the year, by debit to advances. In future only the sum received for stamps actually sold to the public and postage actually realized will be credited as revenue of the year. The effect of this change has been to reduce the revenue of the current year by about Rx. 41,000.

The Revenue Account of the Telegraph Department indicates a gradual expansion of traffic and a slowly increasing surplus. The increase in the capital expenditure is due to the contemplated construction of new lines, most of which are necessitated by the extension of Railway communications.

The imports and coinage of silver during the three closing months of the current year will be very heavy. This large coinage, and the higher gain on the copper coinage resulting from the reduced price of copper, account for the improvement shown under Mint.

CIVIL DEPARTMENTS.

36. The Estimates of the several heads which fall into this group are compared below :—

	Budget Estimate, 1889 90.	Revised Estimate, 1889 90	Budget Estimate, 1890-91.	Revised Estimate, 1889-90, Better + Worse — than Budget Estimate of 1889 90	Budget Estimate, 1890-91, Better + Worse — than Revised Estimate of 1889 90
	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts	1,464,200	1,518,700	1,521,500	+54,500	+2,800
Salaries and expenses . .	13,291,200	13,282,500	13,596,800	+8,700	—314,300
Net Expenditure .	11,827,000	11,763,800	12,075,300	+63,200	—311,500

The improvement in Revenue does not call for special notice, as, with few exceptions, it results from a number of minor variations.

The Revised Estimate of Expenditure approximates closely in the aggregate to the original Estimate for 1889-90, but the following variations call for a few words of explanation :—

	Expenditure less.	Expenditure more.
	Rx.	Rx.
18. General Administration	25,800	...
20. Police	58,800	...
21. Marine	.	92,600
22. Education	51,000	...
25. Political	...	37,000
TOTAL .	+135,600	—129,600

Of the improvement under *Administration*, Rx. 16,600 is the result chiefly of economies effected in the offices of the Government of India, and Rx. 13,400 occurs in England and Exchange. The smaller expenditure under *Police* is almost entirely due to savings in the District Executive Force and Special Police charges in Burma, rendered possible by the restoration of order and decrease of crime in that Province. The considerable increase in *Marine* Expenditure is due to provision having been made for the purchase of a steamer for the Andamans and a steam launch for the Port Officer, Calcutta, to the payment of the balance of the purchase-money of a steamer to replace the *Undaunted*, and to a large supply of Stores from England. The improvement under *Education* is distributed in small amounts over all Provinces, and the increase under *Political* is chiefly due to the payment of arrears of subsidy to the Amir of Afghanistan.

37. The increase of expenditure provided for in the Budget Estimate for 1890-91 is expected under all heads except *Marine*, where the absence of provision for the special items of expenditure referred to above results in a reduction of Rx. 55,400 from the amount provided in the Revised Estimate. The following are the principal items of increase : *Courts of Law*, Rx. 51,300, owing chiefly to provision having been made for additional Judicial Establishments in Burma and in Bengal ; *Jails* Rx. 35,300 ; *Police*, Rx. 63,000, of which 29,300 is provided in Lower Burma principally on account of additional Police to be entertained in place of men under training, and the balance in the Punjab, Madras, and Bombay as the result of revision of establishments, contemplated or in pro-

gress; *Education*, Rx. 92,400, in consequence generally of an increase in the number of Government Schools and in the grants-in-aid to private Educational Institutions in all Provinces; and *Scientific and Other Minor Departments*, Rx. 64,100, resulting almost entirely from the provision for the forthcoming Census.

MISCELLANEOUS.

38. The Estimates are as follows:—

	1888-89, Accounts.	Budget.	1889-90, Revised.	1890-91, Budget.	Increase (+) or Decrease (—) of Revised, as compared with Budget Estimates, 1889-90.	Increase (+) or Decrease (—) of Budget, 1890-91, as compared with Revised Estimates, 1889-90.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue . .	1,793,000	1,340,300	1,325,500	1,243,000	—14,800	—82,500
Expenditure .	4,884,000	4,823,200	4,848,700	4,945,400	+25,500	+96,700

The variations in revenue occur mainly in the receipts under Exchange, which were Rx. 951,500 in 1888-89, and are estimated at Rx. 527,300 and Rx. 453,400 in the Budget and Revised Estimates of 1889-90, and Rx. 443,500 in the Budget Estimate of 1890-91. It has been explained in previous years that these receipts accrue almost entirely in connection with the capital transactions of the subsidised Railways, the most important of which are the Southern Mahratta, Indian Midland, and Bengal-Nagpur Railways. The gradual falling off in the receipts is due to the smaller capital expenditure on these Railways, some of which have already been completed and others are approaching completion. Excluding *Exchange*, the revenue under this group amounted to Rx. 841,300 in 1888-89, and is estimated at Rx. 813,000 and Rx. 872,100 in the Budget and Revised Estimates of 1889-90, and at Rx. 799,500 in the Budget Estimate of 1890-91. The balance of the deposits of the Military Orphan Fund having been exhausted in 1888-89, the credit which used to be taken to revenue from this balance on account of the net payments made for the Fund, ceased in that year and accounts for a falling off of about Rx. 35,000. In the current year, however, this falling off has been more than compensated by special receipts, of which the principal are, a fine of Rx. 20,000 from a Karen Chief, and a recovery of Rx. 21,900 from the Bombay Port Trust on account of their non-interest-bearing debt, which represents the value of land purchased, and buildings constructed, from revenue and taken over by the Trust.

The increase in Expenditure is chiefly attributable to increasing superannuation allowances and to increased demands for Stationery and Printing, following on the growth of public business and the multiplication of public offices.

FAMINE RELIEF AND INSURANCE.

39. The Estimates are:—

	Budget, 1889-90.	Revised.	Budget, 1890-91.
	Rx.	Rx.	Rx
Famine Relief	20,500	100,000	10,500
Construction of Protective Irrigation Works .	80,000	74,000	65,000
Reduction of Debt	...	433,500	524,500
TOTAL .	100,500	607,500	600,000

In the Budget Estimate for the current year Rx. 20,000 were provided for the relief of the scarcity in Behar. When the estimates were prepared it was not thought that the scarcity in Ganjam would be of a nature to require expenditure on direct relief. It is well known that in both districts the scarcity turned out to be more serious than was at first anticipated. Rx. 50,000 were spent on direct relief operations in Behar and the same sum in Madras. An outlay of Rx. 32,500 was also incurred on the Rushikuliya Canal and helped to alleviate the distress in Ganjam. Most of the rest of the outlay on the irrigation works charged to this head represents the cost of construction of the Nira Canal in Bombay. Next year's grants provide for further progress on the two works mentioned above, and a precautionary provision of Rx. 10,000 is made for direct relief in Bengal.

It has been explained elsewhere that the great improvement in the financial outlook has enabled the Government to take steps for the gradual restoration of the Famine Insurance Grant, and no detailed explanation is therefore required of the entries against *Reduction of Debt.*

RAILWAY FINANCE.

40. The extent to which the Indian Budget is influenced by the condition of Railway Traffic and Construction will be apparent from the following figures:—

	Revenue				Expenditure.		
	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91		Budget, 1889-90	Revised, 1889-90	Budget, 1890-91.
	Rx.	Rx.	Rx.		Rx.	Rx.	Rx.
	16,686,200	16,503,000	17,151,100	India . .	10,503,400	10,273,000	10,727,900
	200	200	200	England . .	5,603,900	5,609,600	5,717,200
	100	100	100	Exchange .	2,605,800	2,524,300	2,572,800
Loss on the Railway Account .	2,026,600	1,903,600	1,866,500	Total .	18,713,100	18,406,900	19,017,900
Total .	18,713,100	18,406,900	19,017,900				

Of the various items of Revenue which enter into the Estimates, Land Revenue alone furnishes a larger contribution to the Treasury than the gross Railway Revenue; and the Expenditure on the working of Railways and in paying the interest on the money spent in constructing them, is second only to that incurred on the Army.

41. For the current year, the Revised Estimate compares with the Budget as follows:—

Receipts.

	Budget.	Revised.	Better + Worse —.
	Rx.	Rx.	Rx.
State Railways (gross Traffic Receipts) .	13,103,500	13,360,300	+256,800
Guaranteed Railways (net Traffic Receipts) .	3,560,000	3,100,000	—460,000
Subsidized Companies (Repayment of advances of interest)	23,000	43 000	+20,000
Total .	16,686,500	16,503,300	—183,200

EXPENDITURE.

	Budget.	Revised.	Better + Worse —.
	Rx.	Rx.	Rx.
State Railways	14,454,000	14,310,700	+143,300
Guaranteed Railways (Surplus Profits, Land and Supervision and Interest)	4,089,100	3,866,900	+222,200
Subsidized Companies	87,500	74,100	+13,400
Miscellaneous Railway Expenditure	82,500	155,200	—72,700
		NET	+306,200

The receipts are therefore expected to be Rx. 183,200 worse, and the expenditure Rx. 306,200 better, than the estimate, the whole of the deterioration in Receipts and most of the improvement in Expenditure appearing against "Guaranteed Railways." Low earnings of course mean that low surplus profits have to be paid; in other words, that a part of the loss of Revenue comes back to us in the shape of reduction of Expenditure.

42. *State Railways Traffic Receipts and Working Expenses.*—The most marked variations from the receipts as originally estimated occur on the following lines:—

	Rx.	
North-Western Railway	265,000	better.
Eastern Bengal	75,000	
Rajputana-Malwa	60,000	
Oudh and Rohilkhand	45,000	
Tounghoo Mandalay	42,500	
Tirhoot	40,000	
Indian Midland	180,000	worse.
Bengal-Nagpur	52,500	
Southern Mahratta	25,000	

and the working expenses are heavier on the—

	Rx.
North-Western Railway, by	50,000
Rajputana-Malwa	47,500
Tounghoo-Mandalay	23,500
Burma	22,500
Bengal-Nagpur	21,000

but fall short of the Estimate on the—

Indian Midland, by	132,500
East Indian	75,000
Sindia	14,600

The large increase in the receipts on the North-Western Railway is due to a very favourable grain traffic. The Rajputana-Malwa line has carried more grain and cotton, and the Eastern Bengal Railway an exceptional quantity of jute. The failure to realise the estimates in the case of the three State lines leased to Companies is due partly to the conjectural nature of the estimates, as there were no data available for framing them; and partly to various sections of the lines not having been opened to traffic as early as anticipated.

Heavy traffic leads to increased working expenses, and this is the explanation generally of the increased expenditure. The original estimate for the East Indian Railway provided for a larger renewal of locomotives than was made; and the saving on the Sindhia line is due to the fact that the provision

made for the settlement of a long outstanding claim preferred by the Bombay, Baroda and Central India Railway was not utilised, as the claim is yet under consideration.

43. *Guaranteed Railways.*—As already explained, the failure of the estimate of receipts and also most of the saving in Expenditure have occurred in connection with the guaranteed lines. The falling off occurs almost entirely on the Great Indian Peninsula Railway, the gross receipts being now estimated at Rx. 510,000 below the Budget figure. This is due mainly to a decrease in the wheat traffic, resulting from (1) poor crops in the localities served by the Railway, (2) a reduced demand for export owing to favourable crops in Europe and America, and (3) unusually large exports from the Punjab. There was also a falling off in the linseed traffic, and in the carriage of materials for Railway construction owing to the completion of the Indian Midland line.

The Madras Railway has, without any sensible increase in its expenditure, improved its receipts by Rx. 70,000 over the Estimate.

44. *Miscellaneous Railway Expenditure.*—The increase from Rx. 82,500 to Rx. 155,200 is principally due to the cost of material for a few miles of an experimental railway (the Abt) with a rack rail, and also to a large outlay on surveys, among which may be mentioned the Bikanir Desert Survey, the East Coast Survey, the Hyderabad-Umarkot Survey, Surveys in the Shan Hills, and on the Chindwin, and also on the North-West Frontier.

CAPITAL EXPENDITURE.

45. *Construction of State Railways (not charged against Revenue).*—The Budget Estimate provided for an outlay of Rx. 3,562,000. The present est mate is for Rx. 3,066,200, or a reduction of Rx. 495,800. The greater portion of the reduction occurs in the sterling expenditure in England which is now expected to be less than the estimate by £236,500. No progress has been made on the Peshawar-Jumrood or Burrakar lines or on the Kistna Bridge, for which Rx. 200,000 were provided in the Estimates. The year's record of construction is as follows :—

The Assam-Behar Railway, the Tounghoo-Mandalay Railway, the Sind-Sagar Railway, and the Chenab Bridge have been practically completed; considerable progress has been made with the Villapuram-Dharmaveram line, and with the Chaman Tunnel and extension. The Mu Valley line has been commenced, and the Jammu-Kashmir line is in progress.

BUDGET ESTIMATE, 1890-91.

46. The Budget Estimate for 1890-91 compares with the Revised Estimate of the current year as follows :—

RECEIPTS.

	Revised	Budget, 1890 91.	Better + Worse—.
	Rx.	Rx.	Rx
State Railways (gross Traffic Receipts) . .	13,360,300	13,777,300	+ 417,000
Guaranteed Railways (net Traffic Receipts) .	3,100,000	3,342,000	+ 242,000
Subsidized Companies (Repayment of advances of interest)	43,000	32,100	—10,900
TOTAL .	16,503,300	17,151,400	+ 648,100

EXPENDITURE.

	Revised	Budget, 1890-91.	Better + Worse—.
	Rx	Rx	Rx.
State Railways	14,310,700	14,841,900	—531,200
Guaranteed Railways (Surplus Profits, Land and Supervision and Interest)	3 866,900	4,012,700	—145,800
Subsidized Companies	74,100	52,000	+22,100
Miscellaneous Railway Expenditure	155,200	111,300	+43,900
TOTAL	18,406,900	19,017,900	—611,000

An increase of Rx. 648,100 in receipts and of Rx. 611,000 in expenditure is, therefore, estimated for, the net improvement being Rx. 37,100.

47. *State Railways, Traffic Receipts and Working Expenses.*—The chief improvements in receipts are expected on the following lines:—

	Rx.
South Indian (owing to change of status)	132,500
Midland	130,000
Bengal-Nagpur	102,500
Southern Mahratta	70,000
Oudh and Rohilkhand	35,000
Burma	30,000
Tounghoo-Mandalay	22,500
East Indian	10,000
Villapuram-Guntakal (Nellore Branch)	7,100

and the only material falling off on the

North Western	165,000

The improvement in the Midland and Bengal-Nagpur lines is anticipated for the reason that the former will be completely open for traffic throughout the year, and the latter for a portion of it. The estimates are, however, to some extent conjectural, and it is well to bear in mind that the results of the current year have not accorded with the anticipations on which the estimates were framed a year ago. The completion of the Southern Mahratta system explains the expected increase of Rx. 70,000 on that line. The traffic on the Oudh and Rohilkhand line is developing in a satisfactory manner, and both the Burma lines have done remarkably well and promise to continue to do so. The following figures for the Upper Burma line have some interest :—

	Budget, 1889-90.	Revised.	Budget, 1890-91.
	Rx.	Rx.	Rx.
Receipts	115,000	157,500	180,000
Working Expenses	100,000	123,500	130,000
Net	15,000	34,000	50,000

The improvement on the Villapuram-Guntakal (Nellore Branch) line is not altogether real, as owing to the change of status of the South Indian Railway, through which agency this line is at present worked, the receipts will be adjusted monthly instead of half-yearly, thust hrowing the transactions of 15 months into the accounts of 1890-91. A falling off on the North-Western line of Rx. 165,00 is expected; in the current year the grain traffic has been unusually heavy, and with the failure of the winter rains in the Punjab its continuance on the same scale cannot be looked for.

In *Working Expenses* the increase is estimated at Rx. 300,300, and may be stated generally to be proportionate to the increased traffic expected.

The addition to the *Interest* charge is Rx. 230,900. This, of course, represents the interest on the additional outlay on construction and on the additional capital deposited by the Assisted Companies during the year.

48. *Guaranteed Railways.*—In consequence of its change of status on 31st December 1890, the net earnings of the South Indian line for nine months only come into the Estimates. On the Madras and Bombay, Baroda and Central India lines slight increases aggregating Rx. 20,000 are expected. The increase of Rx. 242,000 is due to the more favourable view taken of the prospects of the Great Indian Peninsula line. The partial collapse of the traffic, and the special reasons for it, have already been alluded to. A recovery set in in November, and as it is understood that the wheat crop in the Central Provinces is a fair one, there is reason to hope that the improvement may be maintained. The Estimate provides for Gross Earnings at Rx. 4,000,000 and working expenses at Rx. 1,960,000, giving net earnings of Rx. 2,040,000 and a net increase of Rx. 260,000. The following figures show that with ordinary conditions this is not a sanguine estimate :—

Net earnings (actual)—

		Rx.
	1886-87	2,114,300
	1887-88	2,142,400
	1888-89	2,209,100
Budget Estimate	1889-90	2,270,000
Revised Estimate	1889-90	1,780,000
Budget	1890-91	2,040,000

The *Surplus profits* and *Interest* are more by Rx. 145,800 than in the current year; the greater portion of which is the consequence of the higher estimate of earnings, and the rest of additional capital outlay on which interest has to be paid.

49. Under *Miscellaneous Railway Expenditure* the improvement of Rx. 43,900 is nominal, as the current year bears the exceptional charge for the Abt experimental material. The provision of Rx. 111,300 is for surveys.

Before leaving the subject of Railway Revenue and Expenditure it is desirable to call attention to the magnitude of the transactions and to the impossibility of framing a close estimate of the probable traffic earnings. The Budget Estimates for the current year promise to be fulfilled within an inconsiderable margin; but this is not because each estimate has proved a good one: on the contrary, the variations from expectation, on the Great Indian Peninsula line in particular, and on the Midland and Bengal-Nagpore in a less degree, indicate the perplexing nature of the task. This liability to fluctuation in the net earnings of our great Railway system adds one more cause of uncertainty to those which already affect Indian finance.

CAPITAL EXPENDITURE.

50. The provision in 1890-91 for construction of Railways not charged to Revenue is Rx. 362,000 less than the original provision of the current year thus:—

	India.	England.	Exchange.	Total.
	Rx.	£	Rx.	Rx.
1889-90	1,697,100	1,273,000	591,900	3,562,000
1890-91	1,960,200	855,000	384,800	3,200,000

The works on the Chaman Extension, for which a heavy grant was made in 1889-90, are now far advanced and require a very much smaller grant in 1890-91 to provide for their completion. The Chenab Bridge is practically completed. The Sind-Pishin, Sind-Sagar, and Assam-Behar Railways and the Mandalay Extension, on which considerable sums were expended during the past year, are now finished, and the expenditure next year will be restricted to requirements which the exigencies of traffic or safe working may prove to be necessary.

The expenditure on the Villupuram-Guntakul Railway, under construction on behalf of the State by the South Indian Railway, will still be high, and provision to the extent of Rx. 968,600 has been made in the estimates. It is expected that 160 miles of this line will be sufficiently far advanced to be open for traffic about January next.

During the current year, the Mu Valley Railway, the Durbhunga-Bairagnia Branch of the Tirhoot State Railway, and an extension of the Sind-Sagar Railway from Mianwali to Mari were sanctioned, and work on them is now in progress. The grants allotted to these projects in 1890-91 are Rx. 500,000, Rx. 75,400, and Rx. 195,000, respectively. The allotments to the two last named projects provide for their completion during the coming year.

Provision to the extent of Rx. 250,000 is made for either the Panchpara-Ganjam or East Coast project now under investigation. Other important grants are, Rx. 63 600 for improving the gradients on the North-Western Railway between Jhelum and Rawalpindi, and Rx. 62,800 for completing the reserve of material which it has been decided to maintain for future possible extensions of the Frontier Railways.

51. The following figures shew the rate at which Railways have been constructed at the cost, or on the responsibility, of the Government since 1880:—

Date.	Number of miles open.
31st March 1880	8,382
" 1881	9,134
" 1882	9,437
" 1883	9,748
" 1884	10,188
" 1885	10,824
" 1886	11,173
" 1887	12,000
" 1888	12,915
" 1889	13,648
" 1890 (Revised Estimate)	14,437

Between March 1880 and March 1890 the number of miles open has increased from 8,382 to 14,437, or by more than 72 per cent.

The following Table gives the Total Capital outlay on Railway Construction up to date :—

To end of—	State Railways	State Railways constructed through the Agency of Companies	Guaranteed lines	TOTAL.	Annual progress.
	Rx	Rx.	Rx	Rx.	Rx.
1879-80	28,007,395	...	96,829,969	124,837,364	...
1880-81	67,224,624	...	66,348,478	133,573,102	8,735,738
1881-82	70,569,807	...	67,021,756	137,591,623	4,018,521
1882-83	72,800,428	468,270	67,431,448	140,700,146	3,108,523
1883-84	76,653,281	704,155	68,769,369	146,126,805	5,426,659
1884-85	81,389,391	3,126,906	69,904,427	154,420,724	8,293,919
1885-86	90,863,111	4,775,059	67,883,682	163,521,852	9,101,128
1886-87	108,456,220	7,915,378	57,046,325	173,417,923	9,896,071
1887-88	110,788,941	12,979,680	57,694,898	181,463,519	8,045,596
1888-89	111,989,453	18,097,843	58,313,774	188,401,070	6,937,551
1889-90, Revised	124,329,814	20,284,543	49,499,263	194,113,620	5,712,550
1890-91, Budget	127,534,564	22,631,443	50,281,163	200,447,170	6,333,550

IRRIGATION.

52. The Irrigation revenue makes satisfactory progress. The figures are—

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890 91.
	Rx.	Rx.	Rx.
Revenue	1,889,300	1,985,300	2,035,000
Expenditure	2,614,700	2,709,300	2,739,400
Net	—725,400	—724,000	—704,400

It must be recollected that these figures include the transactions classed as "minor works" as well as the revenue transactions of the productive or 'major works." The broad distinction between the two classes is that the *Capital* cost of minor works is charged against Revenue, while the cost of construction of major works is charged to Debt. The distinction is not absolute, for there are works classed as "Major Works" on which there has been large capital expenditure from Revenue, that is, charged against the grant for Famine Insurance. In the current year most of the improvement in revenue arises through the extension of irrigation in the Punjab, and is mainly due to the approaching completion of the distributaries of the Sirhind Canal. In 1890-91, the increase is shared between the Punjab and the North-Western Provinces, the former contributing Rx. 58,700 more than the estimate of a year ago, and the latter Rx. 21,300. Extension of distributaries and an advance in popular favour are the general explanation of the increase in both cases. There is, however, a special influence in the case of the North-Western Provinces. It may be recollected that in 1886, the irrigation from the Lower Ganges Canal system was stopped by the collapse of the Nadrai aqueduct. The reconstruction of the aqueduct has now been completed and therewith a large area is again brought within reach of canal water.

53 *Construction of Irrigation Works (not charged against Revenue).*—The Estimates are—

	Budget, 1889-90	Revised, 1889-90	Budget, 1890-91
	Rx.	Rx	Rx.
	527,500	401,900	550,000

The reduction of the Estimate from Rx. 527,500 to Rx. 401,900 in the current year is due to the postponement of the construction of the Jhelum Canal. The conversion of the Chenab Inundation Canal into a perennial Canal has taken the place of the Jhelum project for the present.

In 1890-91 the outlay will be almost entirely in the Punjab (Rx. 191,200), Madras (Rx. 130,000), and the North West Provinces and Oudh (Rx. 105,000). In the Punjab, the Chenab and Sirsa Canals will be proceeded with; the outlay in Madras represents the progress on the Perriar project, and in the North-Western Provinces it is distributed over the Ganges and Jumna Canals.

It may be mentioned that it has been arranged to apply a fixed sum of Rx. 550,000 from loan funds to construction for each of the next few years, in addition to construction charged under "minor works" and against the Famine Grant.

BUILDINGS AND ROADS

54. This head comprises both Military and Civil Works. The Estimates are :—

RECEIPTS.

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx	Rx.
Military and Civil Works	603,700	649,200	589,400

EXPENDITURE

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx	Rx.	Rx
Military Works	1,157,400	1,158,000	1,160,700
Civil Works	4,325,000	4,281,400	4,556,600

In the Revised Estimate the expected improvement in revenue, Rx. 45,500, is almost entirely due to the sale of the Burrakur iron-works to a Company. The price was Rx. 45,000, which was received and credited in the current year.

The Military Works expenditure is composed of a grant of Rx 1,000,000 which has been regularly made for several years, *plus* Rx. 150,000 for Burma, with an addition for Exchange on the small English expenditure.

55. By far the greatest portion of the Civil Works Expenditure is Provincial and Local. The Imperial share is only Rx. 822,500 in the Revised Estimate,

and a large part of this, namely, Rx. 304,000, represents the cost of the progress made during the year in equipping Upper Burma with Jails, Court-houses, and Roads. The expenditure classified as Local, that is, incurred mainly through the agency of District and Local Boards, amounts to Rx. 1,493,300 and is not far short of the sum spent by Provincial Governments.

The Provincial expenditure is largely determined by the state of the Provincial balances. The increase in the total grant for Civil Works is considerable, but it only means that Local Governments have abundant balances, and having arranged their programmes for utilising their surplus funds, are now carrying them out. Provincial expenditure on Civil Works was estimated at a high figure in the Budget of the current year, but a considerably higher provision is made for next year. The figures are :—

	Budget, 1889-90.	Budget, 1890-91.	Increase.
	Rx.	Rx.	Rx.
Provincial Civil Works Outlay . . .	1,970,900	2,221,900	+251,000

ARMY.

56. The Estimates are :—

RECEIPTS.

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx
India and England	944,600	1,022,100	982,600

EXPENDITURE.

	Budget, 1889-90.	Revised, 1889-90.	Budget, 1890-91.
	Rx.	Rx.	Rx.
India	15,107,000	14,950,000	14 806,000
England	4,005,300	4,126,600	4,620,100
Exchange	1,862,400	1,857,000	2,079,000
TOTAL .	20,974,700	20,933,600	21,505,100

The increase in the Revised Estimate of receipts represents increased sales of stores to Civil Hospitals and Dispensaries and to the forces engaged in the Sikkim and Chin-Lushai Expeditions.

Notwithstanding the heavy outlay on the Chin-Lushai Expedition, the Revised Estimate of expenditure in India is expected to be appreciably less than the Budget grant for the year. The main causes of this somewhat unexpected result are the following: considerable economies have been effected in the Upper Burma charges; the rate of exchange for the conversion of the pay of British troops is ⅛*d.* better than that provided in the Budget; and the actual strength of the Army was less than that provided for.

In the English expenditure there is a considerable increase, but it is an increase which will give relief to the Estimates of future years. A special payment of £150,000 to the War Office has been provided for on

account of arrears of what are technically described as "Home Charges on account of British troops serving in India—effective," and a provision of £70,000 on the same account has been made in the Estimates of 1890-91. These charges represent the amount payable by India on account of the raising and equipment of the British Army in India; the method of assessing them has been under discussion for many years, and is at present being considered by a Committee over which Lord Northbrook presides. It is understood that the payment of this £220,000 will extinguish, or almost extinguish, all liabilities on this account other than current ones.

57. It will be noticed that in 1890-91 there is a decrease of expenditure in India, but a very large increase in the English expenditure. The decrease in India, however, requires explanation. The Estimates of both 1889-90 and of 1890-91 include provision for considerable expenditure of a special and temporary nature. The decrease expected in 1890-91 is not a decrease in the ordinary charges for the Army, but merely means that the Estimates are burthened with a smaller sum for exceptional services. Next year shows an improvement over the current one in the following respects—

(*a*) Better Exchange for payment of British troops, *i.e.*, 1*s.* 5*d.* in place of 1*s.* 4*d.*
(*b*) Less expenditure on Commissariat requirements.
(*c*) Reduced provision on account of troops in Sikkim.
(*d*) Reduced expenditure in Upper Burma.
(*e*) Reduction in mobilisation charges.

The aggregate improvement on these accounts is not far short of Rx. 700,000, so that for purposes of comparison the ordinary charges included in the Budget Estimate of 1889-90 may be reckoned at about Rx. 14,400 000 as compared with the actual Estimate of Rx. 15,107,000 in all. The Budget of 1890-91 provides for an expenditure of Rx. 14,806,000, and the difference between that figure and Rx. 14,400,000 or Rx. 406,000 may be taken roughly as the measure of the special charges to be met in the coming year. The greater portion of this is due to a provision of Rx. 200,000 made for operations in the Chin-Lushai country, Rx. 60,000 for mobilization, and the rest to numerous causes, of which may be mentioned (1) extra grants for Volunteer Corps, and (2) the disbandment of certain Madras Regiments and the substitution for them of corps for local service in Burma.

58. The increase in the English charges is very great, namely, £614,800, and practically represents the cost of re-arming the British troops throughout with the new rifle, and of supplying 21 more batteries of 12-pounder breech-loading guns. The increase in the estimated cost of Ordnance stores over the actual cost in 1888-89 is no less than £745,600 [945,800—200,200]. The re-arming of the Army is a reform that had to be undertaken sooner or later and which could not safely be postponed. The increase in the Home charges is thus not permanent, but incidental and temporary, and we may hope for some reduction in liabilities in the Budget of 1891-92.

SPECIAL DEFENCES.

59. The Estimates are :—

Budget, 1889-90.	Revised.	Budget, 1890-91.
Rx.	Rx.	Rx.
1,102,900	758,400	892,300

In the current year the expenditure is much below the grant in both India and England. The grant for India was Rx. 545,000 and the lapse is expected to be no less than Rx. 139,000. The lapse on the English grant, due to the slower supply of heavy ordnance and stores than was reckoned on, is £137,800, and the resulting saving in Exchange Rx. 67,700. The grant for next year is Rx. 425,800 for India, the highest expenditure in India in one year hitherto having been Rx. 447,800.

Section III.—Progress in Upper Burma.

60. The recent financial progress of Upper Burma may appropriately be noticed.

The following statement shows the Revenue and Expenditure as they were estimated in the Budget Statements of 1888-89 and 1889-90, and as they are estimated in 1890-91 :—

REVENUES.

	1888-89.	1889-90.	1890-91.
	Rx.	Rx.	Rx.
Civil Revenue	547,000	755,200	901,100
State Railway Receipts	...	115,000	180,000
TOTAL	547,000	870,200	1,081,100

EXPENDITURE.

	1888-89.	1889-90.	1890-91.
Civil Expenditure—	Rx.	Rx.	Rx.
Police	732,000	868,200	838,100
Other Departments	339,000	366,400	450,200
Railways (including interest on Capital)		192,800	226,400
Military Works	190,000	150,000	150,000
Civil Works	314,000	298,100	290,000
Irrigation	23,000	20,000	30,000
Army Special Expenditure	824,000	600,000	450,000
TOTAL	2,422,000	2,495,500	2,434,700

Thus the deficit in 1888-89 was estimated at Rx. 1,875,000, in 1889-96 at Rx. 1,625,300, and in 1890-91 it is expected to be Rx. 1,353,600. The actual results have recently turned out considerably better tha nthe anticipations of them, and we may hope for a considerable reduction in the expected deficit of Rx. 1,353,600 by the end of the year. The increase of revenue is remarkable, and has been referred to in the remarks on Land Revenue in paragraphs 12 and 13 and in those on Railways in paragraph 47.

Section IV.—Ways and Means—Home Treasury.

61. The Secretary of State's Revised and Budget Estimates of the transactions at the Home Treasury for 1889-90 compare as follows :—

	Budget.	Revised.
Net Receipts.	£	£
Council Bills	14,689 900	15,400,900
Permanent Debt for Advances to Companies	3,750,000	3,500,000
Capital Receipts from Railway Companies	515,000	1,540,900
Deposits and Advances		1,800
Add Opening Balance	3,849,797	3,259,933
TOTAL	22,804,697	23,703,533
Net Outgoings.		
Excess of expenditure over Revenue	14,956,100	14,751,200
Capital expenditure of Government in England	1,273,000	1,038,800
Permanent Debt—Discharge of 4 per cent. stock	300,000	300,000
" " " 5 per cent. stock	.	2,600
Issues to Railway Companies on Capital Account	3,056,700	2,258,200
Deposits and Advances	2,700	. .
On account of Remittances from India	1,069,500	848,900
Add Closing Balance	2,146,697	4,503,833
TOTAL	22,804,697	23,703,533

The most important variations from the Budget Estimate have occurred in Council Bills, in the amount of debt created for making advances to Railway Companies, and in the Capital Receipts from, and the net issues to, them for expenditure. These variations are briefly explained below :—

COUNCIL BILLS.

Throughout the current year the demand for remittances from England to India has been strong, and it is expected that the Secretary of State will sell bills for a considerably larger amount than that anticipated. The excess drawing gives a corresponding relief to next year, in which the drawings would otherwise have been unusually high, in consequence of the large increase in the net expenditure in England.

DEBT INCURRED, AND CAPITAL RECEIPTS FROM, AND ADVANCES MADE TO, RAILWAY COMPANIES.

It was explained in paragraph 95 of last year's Financial Statement that the Secretary of State proposed to borrow, under the powers conferred by the Oudh and Rohilkhand Railway Purchase Act, for the purpose of advancing funds to the "Aided" Railway Companies, and that provision had been made for a loan of £3,750,000 for this purpose. Soon after the Financial Statement was issued, it was found that the requirements of the Railway Companies had been overestimated and that a loan of £3,500,000 would be sufficient. It will be understood that this sum provides for Capital outlay by the Companies (Southern Mahratta, Indian Midland, Bengal-Nagpur, and Bengal Central) receiving the advances, both in England and India. Three per cent. stock for

this amount was accordingly issued in May 1889 at a premium of £1—1*s.* 5*d.* per cent. The large increase in the amount received from Companies is due chiefly to £600,300 raised by the Great Indian Peninsula Railway Company and £583,200 by the Indian Midland Railway Company which, it was expected, would be raised in 1888-89. The issues to Companies in England on Capital account were overestimated; the Revised Estimate of £2,258,200 on this account includes £600,000 for discharge of debentures, the balance representing purchase of Stores, &c.

62. The following is the Secretary of State's Budget Estimate of Ways and Means for 1890-91 :—

Net Receipts.	£
Council Bills	14,989,000
Permanent Debt for Advances to Companies and discharge of Oudh and Rohilkhand Railway Debentures	2,200,000
Permanent Debt for Purchase of the South Indian Railway	3,200,000
Capital Receipts from Railway Companies	2,732,300
Deposits and Advances	2,200
Add Opening Balance	4,503,833
TOTAL	27,627,333

Net Outgoings.	
Excess of expenditure over Revenue	15,674 300
Capital expenditure of Government in England	857,800
Permanent Debt—Discharge of the Oudh and Rohilkhand Railway Debentures	500,000
Issues to Railway Companies on Capital Account	4,045,600
Capital charge involved in redemption of liabilities	3,200,000
On account of Remittances from India	1,197,200
Add Closing Balance	2,152,433
TOTAL	27,627,333

The most important feature of this Estimate is the provision for the proposed purchase of the South Indian Railway. The terms have not yet been finally settled, but it should be noted that in the case of this Company the purchase can only be effected under the contract by actual payment and not by an annuity. Under the contract, the Secretary of State has to pay the equivalent of the mean market value of the share capital of the Company during the three years ending on the 1st March 1890, and to accept the liability for the debentures and debenture stock issued by the Company which now amounts to £1,495,000. But as it is proposed that the management of the Railway, after its acquisition by the State, shall be entrusted to a Company which will provide a small portion of the capital, it will not be necessary to provide for the redemption of the whole existing share capital. It is accordingly proposed to raise only £3,200,000 on account of the purchase, although the capital of the Company amounts to £3,208,952, the mean value of which, according to the terms of the contract, would be about £4,200,000. The entries on account of the transfer of liability of the debentures and debenture stock are omitted from both sides of the abstract account given above. They appear on both sides of the account in Statement C of the Appendix. The Secretary of State also proposes to raise a loan of £2,200,000 for advances to Railway Companies in India and England under the Oudh and Rohilkhand Railway Purchase Act and for the discharge of debentures for £500,000 of the Oudh and Rohilkhand Railway. Of the payments to Companies on Capital Account £1,804,300 represent discharge of debentures. He also proposes to draw £14,989,000 by Council Bills

during the year. It should be understood that, in stating these as the present intentions of the Secretary of State, no sort of pledge is given that he will adhere to the programme thus explained, and that the amounts to be raised by bills or by loans may be varied from time to time as may seem expedient.

Ways and Means—India.

63 The Ways and Means Estimate of India is as follows :—

	1889-90. Budget.	1889-90. Revised.	1890-91. Budget.
NET RECEIPTS.	Rx.	Rx.	Rx.
1. Excess of Revenue in India over the Expenditure charged against it	22,016,900	23,198,900	22,998,100
2. Public Loan	2,500,000	2,000,000	...
3. Increase of Unfunded Debt—mostly Savings Bank Deposits	629,700	14,100	309,600
4 Appropriation from Revenue for Reduction of Debt	...	433,500	524,500
5 *For Remittance to Secretary of State*	1,112,300	891,400	1,179,400
Add Opening Balance	12,900,001	13,305 189	14,596,889
	39,158,901	39,843,089	39,608,489
NET OUTGOINGS.			
6. Expenditure charged to Provincial Balances	640,800	—352,500	757,700
7. Capital Expenditure of Government in India	2,224,600	1,961,900	2,506,100
8. Loans to Municipalities, &c	827,700	709,900	907,000
9. Other items	170,400	—552,500	—177,700
10. *Issues on Capital Account to Railway Companies*	1,221,400	985,800	887,200
11. Council Bills. *Sterling Account*	14,690,900	15,509,300	14,921,900
12. Do. Exchange	6,829,800	6,984 300	6,712,200
Add Closing Balance	12,553,301	14 596,889	13 094 089
	39,158,901	39,843,089	39,608,489

The headings in italics are connected with and explained by the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

64. In the Budget Estimate, provision was made for a loan of Rx. 2,500,000 in India. By the 29th June, on which date the Notification calling for tenders was issued, the partial failure of the opium crop was known and the consequent saving in Expenditure was assured. The Revenue receipts also indicated an improvement over the Estimate. Under these circumstances it was determined to reduce the amount of the loan offered for subscription to Rx. 2,000,000. This was taken up at an average rate of R99-14-11·5 per 100 rupees yielding Rx. 1,998,697.

In 1890-91 it is not proposed to raise any loan in India, notwithstanding a contemplated Capital Expenditure on Railways and Canals of Rx. 3,750,000. The large surplus expected in the current year, both on Imperial and Provincial account, and the provision made under Famine Insurance for reduction of debt in both years, and which appears against item No. 4 in the statement above, will enable us, we hope, to avoid borrowing in 1890-91. This is the present intention of the Government, but full liberty is reserved to modify this intention to any extent that circumstances may require.

SAVINGS BANKS.

65. The influences which determined Government to reduce the limits of deposits in Savings Banks were mentioned in paragraph 101 of last year's Financial Statement. It was to be expected that for the first year the effect of this

change would be marked, as deposits, which at the date of change were in excess of the new maximum (R2,000), had to be reduced below that sum before further sums could be received to credit of the same account. The effect of the change of rule will be evident from the following figures :—

YEAR.	Net addition to deposits in the year (cash).	Interest.	Total net addition.
	Rx.	Rx.	Rx.
1887-88	+656,300	+224,000	+880,300
1888-89	685,200	+261,800	+947,000
1889-90 } Estimates { . . .	—320,500	+281,500	—39,000
1890-91 } Estimates { . . .	—34,400	+288,800	+254,400

The objections which might be taken to an alteration of rule which leads to such results are obvious. But it was impossible for the Government to continue a system under which the sum held at call had approached to an amount nearly equal to the minimum cash balance necessary for the discharge of public business, and which promised to further increase at the rate of nearly a crore a year.

LOANS TO MUNICIPALITIES AND PRESIDENCY CORPORATIONS.

66. The net figures for Local loans in 1889-90 and 1890-91 are Rx. 709,900 and Rx. 907,000, of which Rx. 300,000 and Rx. 370,000 represent the balances of the advances made by Local Governments under the system described in paragraphs 114 to 118 of last year's Financial Statement. Judged from the demands made by Local Governments, the system has proved very acceptable to them.

In the current year a total sum of Rx. 420,000 will be advanced to the Port Commissioners on account of the Kidderpore Docks, and in 1890-91 a sum of Rx. 553,200. The Bombay Port Trust only asks for Rx. 20,000, and that in the current year.

The advances made to these two Corporations on account of the Docks will stand thus :—

	Calcutta.	Bombay.
	Rx.	Rx.
Up to 1888-89	1,377,600	848,600
Advanced in 1889-90 } Estimates { . .	420,000	20,000
" 1890-91 } Estimates { . .	553,200	
TOTAL .	2,350,800	868,600

67. Owing to the favourable nature of the year the closing balance on 31st March 1890, which was estimated at Rx. 12,553,000 a year ago, is now expected to be Rx. 14,597,000, notwithstanding provision for an increase of Secretary of State's drawings of £818,400. In 1890-91 provision is made for payments of Secretary of State's Bills to the extent of £14,922,000, and the year is expected to close with a balance of Rx. 13,094,000.

Section V.—Summary.

68. The principal features in this Statement are :—

(*a*) The Accounts for 1888-89 have closed with a surplus of Rx. 37,018 after including in the Expenditure Rx. 789,595 spent on Defence Works.

(*b*) The Revised Estimates of 1889-90 show a surplus of Rx. 1,809,700 after restoring the Famine Grant to Rx. 600,000 (or Rx. 1,058,100 including the net charge on the revenues on account of the Protective Railways con-

structed through the Agency of Companies), and postponing the contribution of Rx. 490,000 from Provincial resources for which credit was taken in the Budget Estimate, to 1890-91. All the main Revenue heads have contributed to this improvement. The saving in Opium expenditure, owing to a scanty crop, is Rx. 708,800. The Estimate of Exchange, which was taken in the Budget at 1*s.* 4·38*d.*=R1, is placed at 1*s.* 4·552*d.*=R1, and yields a saving of about Rx. 200,000. Rx. 758,400 spent on Defence Works are included in the Expenditure.

(*c*) The Budget Estimates show a surplus of Rx. 270,400. Exchange is taken at 1*s.* 4·552*d.* as in the Revised Estimate. Extra taxation has been imposed on imported spirits and Indian brewed beer has been made subject to the same tax as is levied on imported beer, the expected addition to the revenues being estimated at about Rx. 100,000. Credit has been taken for the contribution of Rx. 490,000 from Provincial Revenues, originally estimated for as a receipt of 1889-90. The Famine Relief and Insurance Grant has been maintained at Rx. 600,000. Including the net charge on the revenues on account of the Protective Railways the grant is Rx. 1,032,800. Army Expenditure is unusually heavy, being estimated at about Rx. 1,203,300 more than the expenditure in 1888-89, chiefly owing to the contemplated re-armament to be carried out next year. The Estimate of Expenditure includes Rx. 892,300 for Defence Works. In view of the heavy charges that fall on the revenues of the year in connection with the re-armament, the result is considered satisfactory.

(*d*) The Capital outlay on Railways and Irrigation Works is estimated at Rx. 3,468,100 in 1889-90 and at Rx. 3,750,000 in 1890-91.

(*e*) The Secretary of State proposes to sell £14,989,000 of Council Bills, also to borrow £5,400,000 for purchase of the South Indian Railway, for making advances to Companies engaged in constructing Railways for the State, and for paying off debentures. This announcement is accompanied by the usual reserve that, though these are the present intentions of the Secretary of State, he will remain entirely at liberty to vary the amounts to be raised by bills or by loans as he may find occasion.

(*f*) Although the estimates provide for a Capital outlay of Rx. 3,750,000 on Railways and Canals and for Rx. 907,000 to be advanced to Port Commissioners and Local Governments for local purposes, it is not expected that a loan will be necessary in India in 1890-91. It is mainly owing to the partial restoration of the Famine Insurance Grant, and the high cash balances resulting from the surplus of 1889-90, and the estimated surplus of 1890-91, that the Government expects to be able to find funds for the Capital outlay on Public Works without having recourse to borrowing. No pledge is, however, given that Government will not borrow in India during the year.

(*g*) The warning against desponding and pessimist views in connection with Indian Finance given last year is justified by the course of events. Further improvement in the financial position is anticipated, but prudence and economy are needed to meet the dangers and difficulties of the future.

D. BARBOUR.

CALCUTTA;
March 21, 1890.

APPENDIX I.

Despatch from Her Majesty's Secretary of State for India, to the Government of India, No. 378, dated 17th December 1885.

In my Despatch of the 10th instant, No. 367, I authorized your Government to charge against the Famine Insurance Grant the amount payable during the next five years as interest on capital raised by Companies for the purpose of constructing any of the lines which are mentioned by your Government as being, in your opinion, needed for the protection of the country against famine, but which you are not at present able to construct through State agency.

2. It was not my intention thereby in any way to interfere with the new form of account suggested in my despatch of the 27th of August, No. 237, by which all charges on account of the working expenses and interest payable for railways are to be collected into one group, apart from the capital expenditure on the construction of such works.

3. I have, accordingly, to request that the interest mentioned in the first paragraph of this despatch may be placed under the head of Railways (Expenditure on Revenue Account); and that under Famine Relief and Insurance a note may be appended, stating that there is a further sum (to be specified) which has been charged under the head of Railways, for interest paid to Companies formed for the construction of lines calculated to protect the country against famine.

Telegram from the Government of India, to Her Majesty's Secretary of State for India, dated 5th March 1890.

Please refer to paragraph 3 of Your Lordship's Financial Despatch No. 378, dated 17th December 1885. We suggest that in future the net charge on the revenues, *i.e.*, interest less net earnings, on account of Protective Railways constructed through the agency of Companies, namely, the Indian Midland and the Bengal-Nagpur Railways, be shown in the note under the head "Famine Relief and Insurance" instead of interest. Please telegraph reply as quickly as possible.

Telegram from Her Majesty's Secretary of State for India, to the Government of India, dated 6th March 1890.

Your telegram in the Finance Department, dated 5th March last, regarding note under the head Famine Relief and Insurance. I agree to your proposal.

APPENDIX II.

ACCOUNTS AND ESTIMATES.

Accounts	1888-89.
Revised Estimates . . .	1889-90.
Budget Estimates . . .	1890-91.

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General Statement of the Accounts and Estimates of the Revenue India, in India

	For detail *vide* Statement.	RECEIPTS.			
		ACCOUNTS, 1888-89.	BUDGET ESTIMATE, 1889-90.	REVISED ESTIMATE, 1889-90.	BUDGET ESTIMATE, 1890-91.
Revenue—		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue—					
Land Revenue	...	23,016,404	23,391,700	23,817,300	23,874,400
Opium	...	8,562,319	8,260,000	8,546,400	8,203,300
Salt	...	7,675,634	8,029,900	8,192,500	8,233,500
Stamps	...	3,927,088	3,959,500	4,060,500	4,034,900
Excise	...	4,705,346	4,727,300	4,837,400	4,844,500
Other Heads	A	8,333,970	8,575,400	8,970,700	9,005,300
TOTAL, PRINCIPAL HEADS	A	56,220,761	56,943,800	58,424,800	58,195,900
Interest	"	841,822	734,200	867,700	789,900
Post Office, Telegraph, and Mint	"	2,244,826	2,328,700	2,339,700	2,423,400
Receipts by Civil Departments	"	1,507,961	1,464,200	1,518,700	1,521,500
Miscellaneous	"	1,792,778	1,340,300	1,325,500	1,243,000
Railways	"	15,520,696	16,686,500	16,503,300	17,151,400
Irrigation	"	1,900,718	1,889,300	1,985,300	2,035,000
Buildings and Roads	"	604,753	603,700	649,200	589,400
Receipts by Military Departments	"	1,062,363	944,600	1,022,100	982,600
TOTAL REVENUE	...	81,696,678	82,935,300	84,636,300	84,932,100
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	13,487,881	5,871,400	5,077,400	6,359,000
Unfunded Debt (net Incurred)	"	990,374	629,700	14,100	309,600
Deposits and Advances (net)	"	...	...	891,700	710,200
Loans and Advances by Provincial Governments	"	5,468	...	...	...
Remittances (net)	"	...	43,800	732,200	...
Secretary of State's Bills drawn	"	14,262,859	14,689,900	15,400,900	14,989,000
TOTAL RECEIPTS	...	110,443,260	104,170,100	106,752,600	107,299,900
Balance on 1st April—India	...	13,883,701	12,900,001	13,305,189	14,596,889
England	...	5,900,697	3,849,797	3,259,933	4,503,833
GRAND TOTAL	...	130,227,658	120,919,898	123,317,722	126,400,622

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 21st March 1890.

E. W. KELLNER,
Deputy Comptroller General.

and Expenditure and Receipts and Disbursements of the Government of and in England.

Figures nearest to 100 in columns for Estimates.

	For detail *vide* Statement.	DISBURSEMENTS.			
		ACCOUNTS, 1888-89.	BUDGET ESTIMATE, 1889-90.	REVISED ESTIMATE, 1889-90.	BUDGET ESTIMATE, 1890-91.
Expenditure—		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues	B	9,737,896	9,730,000	9,014,500	9,775,500
Interest	"	4,712,259	4,358,600	4,262,300	4,296,300
Post Office, Telegraph, and Mint	"	2,146,511	2,268,300	2,205,100	2,328,600
Salaries and Expenses of Civil Departments	"	13,013,543	13,291,200	13,282,500	13,596,800
Miscellaneous Civil Charges	"	4,884,376	4,823,200	4,848,700	4,945,400
Famine Relief and Insurance	"	78,336	100,500	607,500	600,000
Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	"	22,401	10,200	5,900	4,800
Railway Revenue Account	"	17,754,088	18,713,100	18,406,900	19,017,900
Irrigation	"	2,622,964	2,614,700	2,709,300	2,739,400
Buildings and Roads	"	5,310,732	5,482,400	5,439,400	5,717,300
Army Services	"	20,301,841	20,974,700	20,933,600	21,505,100
Special Defence Works		789,595	1,102,900	758,400	892,300
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	81,374,542	83,469,800	82,474,100	85,419,100
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	+343,140	+24,600	+385,100	+7,700
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—58,022	—665,400	—32,600	—765,400
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	...	81,659,660	82,829,000	82,826,600	84,661,700
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works	End of B	1,638,001	4,089,500	3,468,100	3,750,000
Capital charge involved in redemption of liabilities	...	10,336,049	...	...	4,695,000
Debt, Deposits, and Advances—					
Deposits and Advances (net)	C	354,414	19,700	...	...
Loans to Native States and Presidency Corporations, &c. (net advances)	"	572,446	463,600	409,900	537,000
Loans and Advances by Provincial Governments	"	...	364,100	300,000	370,000
Capital of Railway Companies (net Payments)	"	4,031,539	3,763,100	1,703,100	2,200,500
Remittances (net)	"	39,455	...	...	18,000
Secretary of State's Bills paid	"	15,030,972	14,690,900	15,509,300	14,921,900
TOTAL DISBURSEMENTS	...	113,662,536	106,219,900	104,217,000	111,154,100
Balance on 31st March—India	...	13,305,189	12,553,301	14,596,889	13,094,089
England	...	3,259,933	2,146,697	4,503,833	2,152,433
GRAND TOTAL	...	130,227,658	120,919,898	123,317,722	126,400,622

	Rx.	*Rx.*	*Rx.*	*Rx.*
Revenue	81,696,678	82,935,300	84,636,300	84,932,100
Expenditure chargeable thereon	81,659,660	82,829,000	82,826,600	84,661,700
Surplus (+) or Deficit (−)	+37,018	+106,300	+1,809,700	+270,400

E. GAY,
Comptroller General.

E. J. SINKINSON,
Secretary to the Government of India.

A.—*Statement of the Revenue of*

Heads of Revenue.	Accounts, 1888-89. India. Imperial.	Accounts, 1888-89. India. Provincial and Local.	Accounts, 1888-89. England.	Accounts, 1888-89. Exchange.* 1-4·379d.	Accounts, 1888-89. Total.	Revised India. Imperial.	Revised India. Provincial and Local.
	Rx.	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue—							
I.—Land Revenue	14,016,863	8,999,541	...	...	23,016,404	14,726,800	9,090,500
II.—Opium	8,562,319	...	...	...	8,562,319	8,546,400	...
III.—Salt	7,649,281	26,353	...	...	7,675,634	8,156,900	35,600
IV.—Stamps	1,145,628	2,781,460	...	...	3,927,088	1,186,900	2,873,600
V.—Excise	3,443,988	1,261,358	...	...	4,705,346	3,622,000	1,215,400
VI.—Provincial Rates	554	3,053,700	...	...	3,054,254	600	3,345,200
VII.—Customs	1,318,609	14,175	...	...	1,332,784	1,472,100	15,200
VIII.—Assessed Taxes	899,073	621,867	...	...	1,520,940	899,400	667,700
IX.—Forest	691,084	657,963	...	...	1,349,047	749,000	697,400
X.—Registration	166,951	164,761	...	...	331,712	174,400	172,300
XI.—Tributes from Native States	745,233	...	...	...	745,233	777 400	...
Total	38,639,583	17,581,178	...	...	56,220,761	40,311,900	18,112,900
XII.—Interest	555,764	87,546	135,477	63 035	841,822	585,600	87,400
Post Office, Telegraph, and Mint—							
XIII.—Post Office	1,275,483	6,057	...	...	1,281,540	1,297,900	6,400
XIV.—Telegraph	717,343	434	16,632	7,739	742,148	744,000	500
XV.—Mint	221,097	..	28	13	221 138	267,100	...
Total	2,213,923	6,491	16,660	7,752	2,244,826	2,309,000	6,900
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	28 173	308,134	...	...	336 307	23,000	325,300
XVI.—Law and Justice { Jails	30,687	228,617	...	..	259,304	43,300	232,500
XVII.—Police	22,513	330,484	...	...	352,997	30,900	336,300
XVIII.—Marine	93,207	118,559	...	...	211,766	73,700	115,900
XIX—Education	2,045	210,076	...	...	212,121	1,500	201,200
XX.—Medical	1,116	56 846	2,711	1,261	61,934	700	55,200
XXI.—Scientific and other Minor Departments	5,941	65,866	1,177	548	73,532	5,800	68,400
Total	183,682	1,318,582	3,888	1,809	1,507 961	178,000	1,334,800
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, &c.	196,653	40,481	104,707	48,718	390,559	181,500	39,100
XXIII.—Stationery and Printing	23,659	44,706	...	...	68,365	26,700	43,200
XXIV.—Exchange	951,453	...	...	...	951,453	453,400	...
XXV.—Miscellaneous	82,212	294,045	4,193	1,951	382,401	133,500	292,000
Total	1,253,977	379,232	108,900	50,669	1,792,778	795,100	374,300
Railways—							
XXVI.—State Railways (gross Receipts)	10,289,054	1,537,729	230	107	11,827 120	11,690,200	1,669,800
XXVII.—Guaranteed Companies (Net Traffic Receipts)	3,650,808	...	...	...	3,650,808	3,100,000	...
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	42,768	...	...	...	42,768	43,000	...
Total	13,982,630	1,537,729	230	107	15 520,696	14,833,200	1,669,800
Irrigation—							
XXIX.—Major Works: Direct Receipts	468,058	593,744	...	...	1,061,802	535,500	615,500
Portion of Land Revenue due to Irrigation	671,041	..	...	...	671,041	669,400	...
XXX.—Minor Works and Navigation	35,501	132 374	...	..	167,875	36,500	128,400
Total	1,174,600	726,118	...	...	1 900,718	1,241,400	743,900
Buildings and Roads—							
XXXI.—Military Works	42,544	..	...	...	42,544	40,400	...
XXXII.—Civil Works	12,144	511,411	26,380	12,274	562,209	49,900	521,900
Total	54 688	511,411	26,380	12,274	604,753	90,300	521,900
Receipts by Military Departments—							
XXXIII.—Army: Effective	940,998	...	32,884	15,301	989 183	991,400	...
Non-effective	64,078	...	6,212	2,890	73,180	56,600	...
Total	1,005,076	...	39,096	18,191	1,062,363	958,000	...
TOTAL REVENUES	59,063,923	22,148,287	330,631	153,837	81,696,678	61,303 400	22,851,900

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England,

INDIA, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1889-90.				BUDGET ESTIMATE, 1890-91.						
				INDIA.						
England.	Exchange,* 1-4 55*d*.	TOTAL.	Increase + Decrease — of Revised, as compared with Budget Estimates, 1889-90.	Imperial.	Provincial and Local.	England.	Exchange 1-4 55*d*.	TOTAL.	Increase + Decrease — of Budget 1890-91 as compared with Budget, 1889-90	Increase + Decrease — of Budget, 1890-91, as compared with Revised Estimates, 1889-90.
£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*
...	...	23,817,300	+ 425,600	15,303,700	8,570,700	...	...	23,874,400	+ 482,700	+ 57,100
...	...	8,546,400	+ 286,400	8,203,300	...	...	...	8,203,300	− 56 700	−343,100
...	...	8,192,500	+ 162,600	8,200,500	33,000	...	...	8,233,500	+ 203,600	+ 41,000
...	...	4,060,500	+ 101,000	1,180,300	2,854,600	...	...	4,034,900	+ 75 400	−25,600
...	...	4,837,400	+ 110,100	3,626,500	1,217,700	...	...	4,844,500	+ 117,200	+ 7,100
...	...	3,345,800	+ 87,800	600	3,348,800	...	...	3,349,400	+ 91,400	+ 3,600
...	...	1,487,300	+ 68,900	1,546,400	14,700	...	...	1,561,100	+ 142,700	+ 73,800
...	...	1,567,100	+ 51,800	896,600	662,100	...	...	1,558,700	+ 43,400	−8,400
...	...	1,446,400	+ 176,800	722,000	692,400	...	...	1,414,400	+ 144,800	−32,000
...	...	346,700	+ 15,600	173,900	171,600	..	...	345,500	+ 14 400	− 1,200
...		777,400	−5,600	776,200	...	...	...	776,200	−6,800	−1,200
..		58,424,800	+ 1,481,000	40,630,300	17,565,600	...	...	58,195,900	+ 1,252,100	−228,900
134,300	60,400	867,700	+ 133,500	597,600	102,400	62 000	27,900	789,900	+ 55,700	−77,800
...	...	1,304 300	−43,700	1,379,200	7,000	...	...	1,386,200	+ 38,200	+ 81,900
16,400	7,400	768,300	+ 16,200	769,300	400	16,200	7,300	793,200	+ 41,100	+ 24,900
...	...	267,100	+ 38,500	244,000	...	...	...	244,000	+ 15,400	− 23 100
16,400	7,400	2,339,700	+ 11,000	2,392,500	7,400	16,200	7,300	2,423,400	+ 94,700	+ 83,700
...	...	348,300	+ 21,500	23,400	318 400	...	...	341,800	+ 15,000	−6,500
...	...	275,800	+ 5,700	38,000	251,300	...	...	289,300	+ 19,200	+ 13 500
...	...	367,200	+ 21,200	22,400	335,700	...	...	358,100	+ 12,100	−9,100
...	...	189 600	+ 4,900	76,500	115,900	...	...	192,400	+ 7,700	+ 2,800
...	...	202,700	−9,700	1,200	203,200	...	...	204,400	−8,000	+ 1,700
2,600	1,200	59,700	+ 3,500	700	57,000	2,600	1,200	61,500	+ 5,300	+ 1,800
800	400	75,400	+ 7,400	5,000	68,600	300	100	74,000	+ 6,000	−1,400
3,400	1,600	1,518,700	+ 54,500	167,200	1,350,100	2,900	1,300	1,521,500	+ 57,300	+ 2,800
104,100	46,800	371,500	−43,600	178,600	41,200	98,700	44 400	362,900	− 52,200	−8,600
...	...	69,900	+ 4,300	27 500	45,300	...	...	72,800	+ 7,200	+ 2,900
...	...	453,400	−73,900	443,500	...	...	...	443,500	− 83,800	−9,900
3,600	1,600	430,700	+ 98,400	81,600	278,600	2,500	1,100	363,800	+ 31,500	−66,900
107,700	48 400	1,325,500	−14,800	731,200	365,100	101,200	45,500	1,243 000	−97,300	−82,500
200	100	13,360,300	+ 256,800	12,060,000	1,717,000	200	100	13,777,300	+ 673,800	+ 417,000
...	...	3,100,000	−460,000	3,342,000	...	...	..	3,342,000	−218,000	+ 242,000
...	...	43 000	+ 20,000	32,100	...	...	...	32 100	+ 9,100	− 10 900
200	100	16 503,300	−183,200	15,434,100	1,717,000	200	100	17,151,400	+ 464,900	+ 648,100
...	...	1,151,000	+ 60,900	546,300	627,600	...	...	1,173,900	+ 83,800	+ 22,900
...	...	669,400	+ 40 000	688 100	...	...	...	688,100	+ 58,700	+ 18,700
..	...	164,900	−4 900	41,000	132,000	...	...	173 000	+ 3,200	+ 8,100
...	...	1,985 300	+ 96,000	1,275,400	759 600	.	...	2,035,000	+ 145 700	+ 40 700
...	...	40,400	+ 1,500	38,000	...	...	...	38,000	−900	−2,400
25,500	11,500	608,800	+ 44,000	11,700	504 900	24 000	10,800	551,400	− 13,400	−57,400
25,500	11,500	649 200	+ 45,500	49,700	504 900	24,000	10,800	589,400	− 14,300	−59,800
35 700	16,100	953 200	+ 74,700	865,200	..	30 000	13 500	908,700	+ 30,200	− 44,500
8,500	3,800	68,900	+ 2,800	66,800	..	9,000	4,100	73,900	+ 7,800	+ 5,000
44,200	19,900	1,022,100	+ 77,500	926,000	...	39,000	17 600	982,600	+ 38,000	−39,500
331,700	149,300	84,636,300	+ 1,701,000	62,204,600	22,372,100	245,500	110,500	84,932,100	+ 1,996 800	+ 295,800

exchange thereon calculated in accordance with the average Rate obtained for Bill and Telegraphic Transfers sold during the year.

B.—*Statement of the Expenditure chargeable on the*

HEADS OF EXPENDITURE.	ACCOUNTS, 1888-89. India. Imperial.	ACCOUNTS, 1888-89. India. Provincial and Local.	ACCOUNTS, 1888-89. England.	ACCOUNTS, 1888-89. Exchange.† 1-4 3/79d.	ACCOUNTS, 1888-89. Total.	REVISED India. Imperial.	REVISED India. Provincial and Local.
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	152,174	76,444	...	...	228,618	167,400	71,600
2.—Assignments and Compensations	549,218	937,017	...	...	1,486,235	575,400	976,000
Charges in respect of Collection, *viz.*:—							
3.—Land Revenue	259,038	3,254,063	584	272	3,513,957	304,100	3,327,900
4.—Opium (including cost of Production)	2,596,772	...	773	360	2,597,905	1,650,000	...
5.—Salt (including cost of Production)	410,257	2,341	260	121	412,979	410,800	9,800
6.—Stamps	—9,221	94,136	47,265	21,992	154,172	—12,000	96,700
7.—Excise	101,341	36,420	123	57	137,941	114,800	39,100
8.—Provincial Rates	...	59,383	...	...	59,383	...	54,900
9.—Customs	48,377	85,343	121	56	133,897	48,700	85,700
10.—Assessed Taxes	15,196	11,932	...	...	27,128	14,600	13,400
11.—Forest	386,476	402,019	2,392	1,113	792,000	373,300	439,900
12.—Registration	97,173	96,508	...	...	193,681	96,800	96,000
TOTAL	4,606,801	5,055,606	51,518	23,971	9,737,896	3,747,800	5,211,000
Interest—							
13.—Interest on Debt* other than that charged to Railways and Irrigation Works	326,798	47,390	2,662,056	1,238,609	4,274,853	278,800	53,300
14.—Interest on other Obligations	434,662	2,341	275	128	437,406	444,200	2,300
TOTAL	761,460	49,731	2,662,331	1,238,737	4,712,259	723,000	55,600
Post Office, Telegraph, and Mint—							
15.—Post Office	1,106,403	111,286	85,146	39,617	1,342,452	1,148,000	113,300
16.—Telegraph	559,558	453	98,330	45,751	704,092	572,100	500
17.—Mint	89,118	...	7,404	3,445	99,967	102,300	...
TOTAL	1,755,079	111,739	190,880	88,813	2,146,511	1,822,400	113,800
Salaries and Expenses of Civil Departments—							
18.—General Administration	593,342	798,077	241,412	112,325	1,745,156	590,300	814,600
19.—Law and Justice { Courts	83,812	2,609,501	641	298	2,694,252	94,100	2,608,400
19.—Law and Justice { Jails	158,187	675,996	...	...	834,183	164,700	687,900
20.—Police	880,736	2,873,558	...	...	3,754,294	934,300	2,951,900
21.—Marine (including river Navigation)	276,424	151,868	102,364	47,628	578,284	345,600	169,100
22.—Education	15,200	1,276,871	1,085	504	1,293,660	15,600	1,285,500
23.—Ecclesiastical	156,050	7	545	254	156,856	159,200	...
24.—Medical	33,076	729,174	6,813	3,170	772,233	36,200	735,600
25.—Political	659,555	53,013	29,772	13,853	756,193	633,100	52,200
26.—Scientific and other Minor Departments	252,361	148,478	18,831	8,762	428,432	253,900	144,300
TOTAL	3,108,743	9,316,543	401,463	186,794	13,013,543	3,227,000	9,449,500
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	516,905	...	18,257	8,495	543,657	527,900	...
28.—Civil Furlough and Absentee Allowances	1,180	...	216,503	100,735	318,418	1,600	...
29.—Superannuation Allowances and Pensions	86,778	665,716	1,612,200	750,129	3,114,823	88,300	700,000
30.—Stationery and Printing	57,120	388,802	53,535	24,909	524,372	100,500	394,100
31.—Exchange	...	..	...	...	...	...	...
32.—Miscellaneous	128,138	203,414	35,184	16,370	383,106	55,000	186,800
TOTAL	790,127	1,257,932	1,935,679	900,638	4,884,376	773,300	1,280,900
Famine Relief and Insurance—							
33.—Famine Relief	...	7,799	...	..	7,799	...	100,000
34.—Construction of Protective Railways	...	.	...	..	...	...	...
35.—Construction of Protective Irrigation Works	70,537	...	...	...	70,537	74,000	...
36.—Reduction of Debt	...	...	...	...	...	433,500	...
TOTAL*	70,537	7,799	...	...	78,336	507,500	100,000
Carried over	11,092,747	15,799,350	5,241,871	2,438,953	34,572,921	10,801,000	16,210,800

The "Interest on Debt" is distributed as follows:—

	Accounts, 1888-89. India.	Accounts, 1888-89. England.	Accounts, 1888-89. Exchange.	Accounts, 1888-89. Total.
	Rx.	£	Rx.	Rx.
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	374,188	2,662,056	1,238,609	4,274,853
Under Railway Revenue Account	2,692,498	631,812	293,971	3,618,281
Under Irrigation	1,040,717	...	...	1,040,717
TOTAL	4,107,403	3,293,868	1,532,580	8,933,851

† See foot-note to Statement "A."

* The following further sums, which are included under XXVI and 38 State Railways, are chargeable to the grant for Famine Relief

Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.

Revenues of India, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1889-90.			Increase+ Decrease— of Revised, as compared with Budget Estimates, 1889-90.	BUDGET ESTIMATE, 1890-91.					Increase+ Decrease— of Budget, 1890-91, as compared with Budget, 1889-90.	Increase+ Decrease— of Budget, 1890-91, as compared with Revised Estimate, 1889-90.
				INDIA.						
England.	Exchange.† 1-4·552d.	TOTAL.		Imperial.	Provincial and Local.	England.	Exchange. 1-4·552d.	TOTAL.		
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
...	...	239,000	+17,900	153,900	65,700	...	...	219,600	—1,500	—19,400
...	...	1,551,400	+10,000	566,300	946,700	...	...	1,513,000	—28,400	—38,400
600	300	3,632 900	+3,800	341,100	3,371,100	800	400	3,713,400	+84,300	+80,500
1,100	500	1,655,500	—708,800	2,303,900	...	600	300	2,304,800	—59,500	+649,300
200	...	420,900	—41,100	445,300	7,600	100	...	453,000	—9,000	+32,100
34,500	15,500	134,700	+400	—12,300	97,800	39,700	17,900	143,100	+8,800	+8,400
200	100	154,200	...	128,700	43,800	100	...	172,600	+18 400	+18,400
...	...	54,900	—5,600	...	43,500	...	...	43,500	—17,000	—11,400
100	...	134,500	—3,800	50,000	88,300	200	100	138,600	+300	+4,100
...	...	28,000	—800	16,100	15,100	...	...	31,200	+2,400	+3,200
1,700	800	815,700	+14,400	391,900	452,200	2,600	1,200	847,900	+46,600	+32,200
...	...	192,800	—1,900	97,900	96,900	...	...	194,800	+100	+2,000
38,400	17,300	9,014,500	—715,500	4,482,800	5,228,700	44,100	19,900	9,775,500	+45,500	+761,000
2,402,300	1,081,000	3,815,400	—87,600	174,700	66,700	2,482,300	1,117,000	3,840,700	—62,300	+25,300
300	100	446,900	—8,700	452,900	2,300	300	100	455,600	...	+8,700
2,402,600	1,081,100	4,262,300	—96,300	627,600	69,000	2,482,600	1,117,100	4,296,300	—62,300	+34,000
72,300	32,500	1,366,100	—36,700	1,182,900	114,200	84,700	38,100	1,419,900	+17,100	+53,800
101,600	45,700	719,900	—42,500	586,000	500	147,600	66,400	800,500	+38,100	+80,600
11,600	5,200	119,100	+16,000	98,200	...	6,900	3,100	108,200	+5,100	—10,900
185,500	83,400	2,205,100	—63,200	1,867,100	114,700	239,200	107,600	2,328,600	+60,300	+123,500
240,800	108,400	1,754,100	—25,800	605,600	812,000	242,600	109,200	1,769,400	—10,500	+15,300
4,200	1,900	2,708,600	—13,900	107,300	2,648,700	2,700	1,200	2,759,900	+37,400	+51,300
...	...	852,600	+10,800	173,700	714,200	...	...	887,900	+46,100	+35,300
...	...	3,886,200	—58,800	925,300	3,023,900	...	...	3,949,200	+4,200	+63,000
110,300	49,600	674,600	+92,600	315,900	147,000	107,800	48,500	619,200	+37,200	—55,400
1,600	700	1,303,400	—51,000	21,700	1,371,600	1,700	800	1,395,800	+41,400	+92,400
500	200	159,900	—4,100	166,800	...	300	100	167,200	+3,200	+7,300
6,600	3,000	781,400	—10,800	37,000	763,200	7,000	3,100	810 300	+18,100	+28,900
23,200	10,500	719,000	+37,000	640,000	57,300	23,300	10,500	731,100	+49,100	+12,100
30,700	13,800	442,700	+15,300	308,400	161,000	25,800	11,600	506,800	+79,400	+64,100
417,900	188,100	13,282,500	—8,700	3,301,700	9,698,900	411,200	185,000	13,596,800	+305,600	+314,300
19 000	8,600	555,500	+32,700	511,100	...	12,500	5,600	529,200	+6,400	—26,300
204,700	92,100	298,400	—28,600	1,600	...	217,000	97,700	316,300	—10,700	+17,900
1,631,000	734,000	3,153,300	+6,000	86,400	712,700	1,645,000	740,300	3,184,400	+37,100	+31,100
46,000	20,700	561,300	+34,800	137,000	401,100	48,600	21,900	608,600	+82,100	+47,300
...	...	...	...	...	...	...	...	...	...	
26,500	11,900	280,200	—19,400	50,500	212,900	30,000	13 500	306,900	+7,300	+26,700
1,927,200	867,300	4,848,700	+25,500	786,600	1,326,700	1,953,100	879,000	4,945,400	+122,200	+96,700
...	...	100,000	+79,500	...	10,500	...	...	10,500	—10,000	—89,500
...	...	...	...	...	...	...	...	...	...	...
...	...	74,000	—6 000	65,000	...	...	...	65,000	—15,000	—9,000
...	...	433,500	+433,500	524,500	...	...	...	524,500	+524,500	+91,000
...	...	607,500	+507,000	589,500	10,500	...	...	600,000	+499,500	—7,500
4,971,600	2,237,200	34,220,600	—351,200	11,655,300	16,448,500	5,130,200	2,308,600	35,542,600	+970,800	+1,322,000

REVISED ESTIMATE, 1889-90.				BUDGET ESTIMATE, 1890-91.			
India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
332,100	2,402,100	1,081,000	3,815,400	241,400	2,482,300	1,117,000	3,840,700
2,769,900	914,100	411,400	4,095,100	2,891,000	988,400	444,800	4,324,200
1,061,100	...	...	1,061,100	1,083,200	...	...	1,083,100
4,163,100	3,316,400	1,492,400	8,971,900	4,215,600	3,470,700	1,561,800	9,248,100

and Insurance as representing the net charge on the Revenues on account of Protective railways constructed through the agency of Companies :—

B.—*Statement of the Expenditure chargeable on the*

HEADS OF EXPENDITURE.	ACCOUNTS, 1888-89. India. Imperial.	India. Provincial and Local.	England.	Exchange.* 1-4 379d.	Total.	REVISED India. Imperial.	India. Provincial and Local.
	Rx.	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	11,092,747	15,799,350	5,241,871	2,438,953	34,572,921	10,801,000	16,210,800
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	22,401	...	...	22,401	...	5,900
Railway Revenue Account—							
38.—State Railways: Working Expenses	5,241,911	817,345	...	...	6,059,256	5,948,200	847,500
Interest on Debt	2,216,121	456,962	631,812	293,971	3,598,866	2,273,600	476,900
Annuities in purchase of Railways	...	...	1,688,558	785,657	2,474,215	...	...
Interest chargeable against Companies on Advances	...	..	...	...	...	...	...
Interest on Capital deposited by Companies	19,703	...	634,482	295,214	949,399	19,400	...
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	614,540	...	...	...	614,540	467,900	...
Interest	6,671	...	2,697,388	1,255,048	3,959,107	10,200	...
40.—Subsidized Companies: Land, &c.	13,632	14,439	...	...	28,071	59,500	14,600
Advances of Interest	...	...	...	...	...	...	...
41.—Miscellaneous Railway Expenditure	54,398	16,236	...	...	70,634	136,200	19,000
Total	8,166,976	1,304,982	5,652,240	2,629,890	17,754,088	8,915,000	1,358,000
Irrigation—							
42.—Major Works: Working Expenses	358,547	363,129	...	...	721,676	353,600	370,700
Interest on Debt	532,517	508,200	...	...	1,040,717	548,300	512,800
43.—Minor Works and Navigation	307,465	552,555	376	175	860,571	340,600	582,300
Total	1,198,529	1,423,884	376	175	2,622,964	1,242,500	1,465,800
Buildings and Roads—							
44.—Military Works	1,092,979	...	10,392	4,835	1,108,206	1,134,800	...
45.—Civil Works	745,071	3,312 552	98,891	46,012	4,202,526	655,200	3,458,900
Total	1,838,050	3,312,552	109,283	50,847	5,310,732	1,790,000	3,458,900
Army Services—							
46.—Army: Effective	13,932,872	...	1,756,958	817,482	16,507,312	14,042,200	...
Non-Effective	879,719	...	1,989,247	925,563	3,794,529	907,800	...
Total	14,812,591	...	3,746,205	1,743,045	20,301,841	14,950,000	...
Special Defence Works—							
47.—Special Defence Works	447,823	...	233,246	108,526	789,595	406,000	
Total Expenditure, Imperial and Provincial	37,556,716	21,863 169	14,983,221	6,971,436	81,374,542	38,104,500	22,499,400
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	+343,140					+385,100
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	—58,022			+285,118		—32,600
Total Expenditure charged against Revenue	..	22,148,287			81,659,660		22,851,900

	ACCOUNTS, 1888-89. India.	England.	Exchange (charged against Revenue).	Total.
Expenditure not charged to Revenue—	*Rx.*	£	*Rx.*	*Rx.*
Capital Outlay, Railways and Irrigation Works—				
48.—State Railways: Construction	46,876	772,021	359,214	1,178,111
49.—Irrigation Works	453,506	4,357	2,027	459,890
Total	500,382	776,378	361,241	1,638,001
50.—Capital charge involved in Redemption of Liabilities	...	10,336,049	...	10,336,049

* See foot-note to Statement A.

Revenues of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1889-90.			Increase + Decrease— of Revised, as compared with Budget Estimates, 1889-90.	BUDGET ESTIMATE, 1890-91.					Increase + Decrease — of Budget, 1890-91 as compared with Budget, 1889-90.	Increase + Decrease— of Budget, 1890-91, as compared with Revised Estimates, 1889-90.
				India.						
England.	Exchange* 1-4-55½d.	Total.		Imperial.	Provincial and Local.	England.	Exchange, 1-4 55½d.	Total.		
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
4,971,600	2,237,200	34,220,600	−351,200	11,655,300	16,448,500	5,130,200	2,308,600	35,542,600	+970,800	+1,322,000
...	...	5,900	−4,300	...	4,800			4,800	−5,400	−1,100
...	...	6,795,700	−78,400	6,235,000	861,000	...	...	7,096,000	+221,900	+300,300
861,500	387,700	3,999,700	−22,100	2,380,000	491,600	865,400	389,400	4,126,400	+104,600	+126,700
1,687,800	759,500	2,447,300	−25,300	...	...	1,690,600	760,800	2,451,400	−21,200	+4,100
52,600	23,700	76,300	+7,000	...	...	123,000	55,400	178,400	+109,100	+102,100
670,600	301,700	991,700	−24,500	19,400	...	669,200	301,100	989,700	−26,500	−2,000
...	...	467,000	−182,100	569,000	...	...	...	569,000	−81,600	+101,100
2,337,100	1,051,700	3,399,000	−40,100	8,600	...	2,369,000	1,066,100	3,443,700	+4,600	+44,700
...	...	74,100	−13,400	37,000	15,000	...	...	52,000	−35,500	−22,100
...	...	...	...	...	...	...	...	...	...	...
...	...	155,200	+72,700	88,000	23,300	...	...	111,300	+28,800	−43,900
5,609,600	2,524,300	18,406,900	−306,200	9,337,000	1,390,900	5,717,200	2,572,800	19,017,900	+304,800	+611,000
...	...	724,300	+32,400	360,000	368,800	...	...	728,800	+3,600	+4,500
...	...	1,061,100	−4,000	564,900	518,300	...	...	1,083,200	+18,100	+22,100
700	300	923,900	+66,200	305,400	617,400	3,200	1,400	927,400	+69,700	+3,500
700	300	2,709,300	+94,600	1,230,300	1,504,500	3,200	1,400	2,739,400	+124,700	+30,100
16,000	7,200	1,158,000	+600	1,126,200	...	23,800	10,700	1,160,700	+3,300	+2,700
115,400	51,500	4,581,400	−43,600	625,300	3,781,100	103,600	46,600	4,556,600	+231,600	+275,200
131,400	59,100	5,439,400	−43,000	17,511,500	3,781,100	127,400	57,300	5,717,300	+234,900	+277,900
2,071,800	932,300	17,046,300	−39,100	13,911,500	...	2,488,100	1,119,600	17,519,200	+433,800	+472,900
2,054,800	924,700	3,887,300	−2,000	894,500	...	2,132,000	959,400	3,985,900	+96,600	+98,000
4,126,600	1,857,000	20,933,600	−41,100	14,806,000	...	4,620,100	2,079,000	21,505,100	+530,400	+571,500
243,000	109,400	758,400	−344,500	425,800	...	321,700	144,800	892,300	−210,600	+133,900
15,082,900	6,787,300	82,474,100	−995,700	39,205,900	23,129,800	15,919,800	7,163,900	85,419,400	+1,949,600	+2,945,300
		+385,100			+7,700			+7,700		
		−32,600			−765,400			−765,400		
		82,826,600			22,372,100			84,661,700		

REVISED ESTIMATE, 1889-90.				BUDGET ESTIMATE, 1890-91.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
1,563,300	1,036,500	466,400	3,066,200	1,960,200	855,000	384,800	3,200,000
398,600	2,300	1,000	401,900	545,900	2,800	1,300	550,000
1,961,900	1,038,800	467,400	3,468,100	2,506,100	857,800	386,100	3,750,000
...	...	...	...	...	4,695,000	...	4,695,000

* See foot note to Statement A.

C.—*Statement of Receipts and Disbursements other than Revenue*

	Accounts, 1888-89.			Revised Estimate, 1889-90.			Budget Estimate, 1890-91.		
	India	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Revenue (from Statement A)	81,212,210	330,631	81,542,841	84,155,300	331,700	84,487,000	84,576,100	245,500	84,821,600
Exchange added to Revenue	153,837	...	153,837	149,300	...	149,300	110,500		110,500
Total	81,366,047	330,631	81,696,678	84,304,600	331,700	84,636,300	84,686,600	245,500	84,932,100
Permanent Debt incurred—									
Sterling Debt—									
3½ p. c. India Stock	...	4,030,678		...	...		...	...	
3 p. c. Stock	...	6,921,049		..	3,500,000		...	5,400,000	
Debenture and Debenture Stock	...	3,415,000		...	661,000		...	1,495,000	
Rupee Debt—									
4 p. c. Rupee Loan	3,000,000	...		2,000,000	...		...	...	
Stock Notes	2,073	...		...	..		...	...	
Total	3,002,073	14,366,727	17,368,800	2,000,000	4,161,000	6,161,000	...	6,895,000	6,895,000
Net	...		12,487,881			5,077,400			6,359,000
Unfunded Debt—									
Treasury Notes	933	...		1,300	...		1,000	...	
Deposits of Service Funds	128,454	...		129,200	..		131,600	...	
Savings Bank Deposits	5,343,103			3,271,600	...		3,462,300	...	
Total	5,472,490	...	5,472,490	3,402,100	...	3,402,100	3,594,900	...	3,594,900
Net	...	..	990,374			14,100			309,600
Deposits and Advances—									
Balances of Provincial Allotments	343,140	...		385,100	...		7,700	...	
Appropriation for reduction of Debt	..	..		433,500	...		524,500	...	
Excluded Local Funds	700,998	...		650,900	...		649,200	...	
Political and Railway Funds	254,877	...		242,500	...		273,200	...	
Departmental and Judicial Deposits	13,861,523	..		14,086,500	...		13,791,800	...	
Advances	9,679,831	5,137		10,763,200	4,500		8,978,200	7,100	
Suspense Accounts	165,057			32,300	...		11,300	...	
Exchange on Remittance Accounts, net	.	...		113,500	...		833,600	...	
Miscellaneous	379,513	...		75,400	700		71,700		
Total	25,384,935	5,137	25,390,072	26,788,900	5,200	26,794,100	25,144,500	7,100	25,151,600
Net	...	...				891,700			710,200
Carried over	115,225,545	14,702,495		116,495,600	4,497,900		113,426,000	7,147,600	

and Expenditure of the Government of India, in India and in England.

Figures nearest to 100 in columns for Estimates.

	Accounts, 1888-89.			Revised Estimate, 1889-90.			Budget Estimate, 1890-91.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Expenditure, Imperial and Provincial (from Statement B)	59,419,885	14,983,221	74,403,106	60,603,900	15,082,900	75,686,800	62,335,700	15,919,800	78,255,500
Exchange, charged as Expenditure	6,971,436	...	6,971,436	6,787,300	...	6,787,300	7,163,900	...	7,163,900
Add—Provincial Surpluses, transferred to "Deposits"	343,140	...	343,140	385,100	...	385,100	7,700	...	7,700
Deduct—Provincial Deficits, charged against "Deposits"	—58,022	...	—58,022	—32,600	...	—32,600	—765,400	...	—765,400
Total	66,676,439	14,983,221	81,659,660	67,743,700	15,082,900	82,826,600	68,741,900	15,919,800	84,661,700
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works	500,382	776,378		1,961,900	1,038,800		2,506,100	857,800	
Capital Charge involved in Redemption of Liabilities	...	10,336,049		...	...		...	4,695,000	
Add—Exchange on Expenditure not charged to Revenue	361,241	...		467,400	...		386,100	...	
Total	861,623	11,112,427	11,974,050	2,429,300	1,038,800	3,468,100	2,892,200	5,552,800	8,445,000
Permanent Debt discharged—									
Sterling Debt—									
India 5 p. c. Stock	...	18		...	2,600		...	...	
India 3½ p. c. Debentures	...	...		...	661,000		...	...	
India 4 p. c. Stock	...	3,667,608		...	300,000		...	...	
Oudh and Rohilkund Railway Debentures	...	...		...	...		...	500,000	
Rupee Debt—									
5½ p. c. Loans	300	...		...	...		...	...	
5 p. c. Loans	150	...		...	...		...	...	
4½ p. c. Loans	210,915	...		31,000	...		21,000	...	
4 p. c. Loans	210	...		50,700	...		...	...	
Provincial Debentures	...	...		30,100	...		12,000	...	
Stock Notes	1,718	...		2,200	...		3,000	...	
Total	213,293	3,667,626	3,880,919	120,000	963,600	1,083,600	36,000	500,000	536,000
Net	...	...	0			0			0
Unfunded Debt—									
Special Loans	221	...		500	...		500	...	
Treasury Notes	82	...		...	...		...	...	
Deposits of Service Funds	81,295	...		82,000	...		82,100	...	
Savings Bank Deposits	4,400,518	...		3,305,500	...		3,202,700	...	
Total	4,482,116	...	4,482,116	3,388,000	...	3,388,000	3,285,300	...	3,285,300
Net	...	...	0			0			0
Deposits and Advances—									
Balances of Provincial Allotments	58,022	...		32,600	...		765,400	...	
Excluded Local Funds	678,468	...		681,300	...		678,400	...	
Political and Railway Funds	348,131	...		256,100	...		283,000	...	
Departmental and Judicial Deposits	13,694,114	...		14,213,200	...		13,724,900	...	
Advances	9,483,433	5,346		10,596,700	3,100		8,926,700	4,900	
Suspense Accounts	85,539	...		30,500	...		13,100	...	
Exchange on Remittance Accounts, net	512,798	...		...	...		...	...	
Miscellaneous	878,574	61		88,600	300		41,000	...	
Total	25,739,079	5,407	25,744,486	25,899,000	3,400	25,902,400	24,436,500	4,900	24,441,400
Net	...	...	354,414			0			0
Carried over	97,972,550	29,768,681		99,580,000	17,088,700		99,391,900	21,977,500	

C.—*Statement of Receipts and Disbursements other than Revenue*

	Accounts, 1888-89.			Revised Estimate, 1889-90.			Budget Estimate, 1890-91.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Brought forward	115,225,545	14,702,495		116,495,600	4,497,900		113,426,000	7,147,600	
Loans to Native States and Presidency Corporations, &c.	92,983	...	92,983	111,300	...	111,300	97,200	...	97,200
Net	...	...	0	...	...	0	...	...	0
Loans and Advances by Provincial Governments	203,446	...	203,446	199,700	...	199,700	220,700	...	220,700
Net	...	...	5,468	...	...	0	...	...	0
Capital Receipts from Railway Companies—									
On account of Subscribed Capital	...	1,705,701		...	1 536,700		...	2,732,300	
Repayments	1,412,915	13,890		1,278,400	4,200		1 230,600	...	
Total	1,412,915	1,719,591	3,132,506	1,278,400	1,540,900	2,819,300	1,230,600	2,732,300	3,962,900
Net	...	...	0	...	...	0	...	...	0
Remittances—									
Inland Money Orders	12,781,372	...		14,285,700	...		15,385,700	...	
Other Departmental Accounts	494,507	...		630,600	...		659,500	...	
Net Receipts by Civil Treasuries from—									
Post Office	1,056,976	...		247,700	...		473,000	...	
Guaranteed Railways	3,654,820	...		3,504,200	...		3,624,800	...	
Net Receipts from Civil Treasuries by—									
Telegraph	233	...		14,100	...		1,700	...	
Marine	242,490	...		298,900	...		256,900	...	
Military	13,367,798	...		13,569,400	...		13,445,800	...	
Public Works	2,787,517	...		1,786,300	...		1,859,000	...	
Remittance Account between England and India	1,228,277	155,363		1,020,900	182,100		1,303,300	134,300	
Total	35,613,990	155,363	35,769,353	35,357,800	182,100	35,539,900	37,009,700	134,300	37,144,000
Net	...	...	0	...	...	732,200	...	...	0
Secretary of State's Bills drawn	...	14,262,859	14,262,859	...	15,400,900	15,400,900	...	14,989,000	14,989,000
Total Receipts	152,548,879	30,840,308		153,442,800	21,621,800		151,984,200	25,003,200	
Opening Balance	13,883,701	5,900,697		13,305,189	3,259,933		14,596,889	4,503,833	
GRAND TOTAL	166,432,580	36,741,005		166,747,989	24,881,733		166,581,089	29,507,033	

FORT WILLIAM,
FINANCE AND COMMERCE DEPARMENT;
The 21st March 1890.

E. W. KELLNER,
Deputy Comptroller General.

and Expenditure of the Govt. of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimates.

	Accounts, 1888-89.			Revised Estimate, 1889-90.			Budget Estimate, 1890-91.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Brought forward	97,972,550	29,768,681		99,580,000	17,088,700	...	99,391,900	21,977,500	...
Loans to Native States and Presidency Corporations, &c.	665,429	...	665,429	521,200	...	521,200	634,200	...	634,200
Net	...	...	572,446	...	...	409,900	...	...	537,000
Loans and advances by Provincial Governments	197,978	...	197,978	499,700	...	499,700	590,700	...	590,700
Net	...	...	0	...	...	300,000	...	...	370,000
Payments to Railway Companies on Capital Account—									
For discharge of Debenture	...	200		...	600 000		...	1,804,300	
For Expenditure	4,719,964	2,443,881		2,264,200	1,658,200		2,117,800	2,241,300	
Total	4,719,964	2,444,081	7,164,045	2,264,200	2,258,200	4,522,400	2,117,800	4,045,600	6,163,400
Net	...	...	4,031,539	...	...	1,703,100	...	...	2,200,500
Remittances—									
Inland Money Orders	12,758,144	...		14,285,700	...		15,385,700	...	
Other Local Remittances	40,816	...		...	...		...	...	
Other Departmental Accounts	498,680	...		630,900	...		659,700	...	
Net Payments into Civil Treasuries by—									
Post Office	1,049,696	...		247,700	...		473,000	...	
Guaranteed Railways	3,654,820	...		3,504,200	...		3,624,800	...	
Net Issues from Civil Treasuries to—									
Telegraph	659	...		14,100	...		1,700	...	
Marine	237,343	...		298,900	...		256,900	...	
Military	13,362,487	...		13,469,400	...		13,445,800	...	
Public Works	2,798,852	...		1,196,300	...		1,859,000	...	
Remittance Account between England and India	139,001	1,268,310		129,500	1,031,000		123,900	1,331,500	
Total	34,540,498	1,268,310	35,808,808	33,776,700	1,031,000	34,807,700	35,830,500	1,331,500	37,162,000
Net	...	...	39,455		...		...	...	18,000
Secretary of State's Bills paid	15,030,972	...	15,030,972	15,509,300	...	15,509,300	14,921,900	...	14,921,900
Total Disbursements	153,127,391	33,481,072		152,151,100	20,377,900		153,487,000	27,354,600	
Closing Balance	13,305,189	3,259,933		14,596,889	4,503,833		13,094,089	2,152,433	
GRAND TOTAL	166,432,580	36,741,005		166,747,989	24,881,733		166,581,089	29,507,033	

E. GAY,
Comptroller General.

E. J. SINKINSON,
Secretary to the Government of India.

D.—*Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial contracts.*

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Accounts, 1888-89.										
Balance at end of 1887-88(*a*)	12,544	271,955	200,188	78,624	553,034	396,893	376,617	1,117,462	782,034	3,789,351
Added in 1888-89. . .	...	38,676	8,278	26,317	...	47,149	30,177	130,720	61,823	343,140
Spent in 1888-89 . .	622	..	...	...	57,400	...	...	...	...	58,022
Balance at end of 1888-89 .	11,922	310,631	208,466	104,941	495,634	444,042	406,794	1,248,182	843,857	4,074,469
Revised Estimate, 1889-90.										
Balance at end of 1888-89 (by Accounts) . .	11,922	310,631	208,466	104,941	495,634	444,042	406,794	1,248,182	843,857	4,074,469
Added in 1889-90 . .	...	...	(*b*) 700 (*c*) 44,200	10,900	92,700	83,400	39,800	82,600	30,800	385,100
Spent in 1889-90 . .	700	31,900	...	...	...	...	...	...	...	32,600
Balance at end of 1889-90 .	11,222	278,731	253 366	115,841	588,334	527,442	446,594	1,330,782	874,657	4,426,969
Budget Estimate, 1890-91.										
Balance at end of 1889-90 (by Revised Estimate).	11,222	278,731	253,366	115,841	588,334	527,442	446,594	1,330,782	874,657	4,426,969
Added in 1890-91 . .	...	...	...	...	...	7,700	...	...	...	7,700
Spent in 1890-91 . .	300	84,300	(*b*) 7,200 (*c*) 29,900	42,500	31,000	...	47,300	223,100	299,800	765,400
Balance at end of 1890-91 .	10,922	194,431	216,266	73,341	557,334	535,142	399,294	1,107,682	574,857	3,669,269

(*a*) See Appropriation Report, Abstract D.
(*b*) Upper Burma.
(*c*) Lower Burma.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

E. J. SINKINSON,
Secretary to the Government of India.

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 21st March 1890.

E.—*Statement of Net Revenue and Expenditure—England and India.*

Net Revenue.

Figures to nearest 100.

	Accounts, 1888-89.					Revised Estimate, 1889-90.					Budget Estimate, 1890-91.				
	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	23,016,404	46,147	22,970,257	3,513,957	19,456,300	23,817,300	54,400	23,762,900	3,632,900	20,130,000	23,874,400	42,200	23,832,200	3,713,400	20,118,800
Opium	8,562,319	49	8,562,270	2,597,905	5,964,365	8,546,400	100	8,546,300	1,655,500	6,890,800	8,203,300	100	8,203,200	2,304,800	5,898,400
Salt	7,675,634	45,337	7,630,297	412,979	7,217,318	8,192,500	35,200	8,157,300	420,900	7,736,400	8,233,500	36,500	8,197,000	453,000	7,744,000
Stamps	3,927,088	43,761	3,883,327	154,172	3,729,155	4,000,500	45,000	4,015,500	134,700	3,880,800	4,034,000	45,300	3,980,600	143,100	3,846,500
Excise	4,705,346	26,406	4,678,940	137,941	4,540,999	4,837,400	29,000	4,808,400	154,200	4,654,200	4,844,500	27,200	4,817,300	172,600	4,644,700
Provincial Rates	3,054,254	16,880	3,037,374	59,383	2,977,991	3,345,800	7,900	3,337,900	54,900	3,283,000	3,349,400	7,400	3,342,000	43,500	3,298,500
Customs	1,332,784	30,923	1,301,861	133,897	1,167,964	1,487,300	48,700	1,438,600	134,500	1,304,100	1,561,100	44,000	1,517,100	138,600	1,378,500
Assessed Taxes	1,520,910	16,298	1,504,642	27,128	1,477,514	1,567,100	15,300	1,551,800	28,000	1,523,800	1,558,700	13,900	1,544,800	31,200	1,513,600
Forest	1,349,047	1,863	1,347,184	792,000	555,184	1,446,400	2,500	1,443,900	815,700	628,200	1,414,400	1,900	1,412,500	847,900	564,600
Registration	331,712	954	330,758	193,681	137,077	346,700	900	345,800	192,800	153,000	345,500	1,100	344,400	194,800	149,600
Tributes from Native States	745,233	...	745,233	...	745,233	777,400	...	777,400	...	777,420	776,200	...	776,200	...	776,200
	56,220,761	228,618	55,992,143	8,023,043	47,969,100	58,424,800	239,000	58,185,800	7,224,100	50,961,700	58,195,900	219,600	57,976,300	8,042,900	49,933,400
Deduct—Assignments and Compensations					1,486,235					1,551,400					1,513,000
Total Net Revenue					46,482,865					49,410,300					48,420,400

Net Expenditure.

	Accounts, 1888-89.			Revised Estimate, 1889-90.			Budget Estimate, 1890-91.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Interest	4,712,259	841,822	3,870,437	4,262,300	867,700	3,394,600	4,296,300	789,900	3,506,400
Post Office, Telegraph, & Mint.	2,146,511	2,244,826	—98,315	2,205,100	2,339,700	—134,600	2,328,600	2,423,400	—94,800
Civil Departments	13,013,543	1,507,961	11,505,582	13,282,500	1,518,700	11,763,800	13,596,800	1,521,500	12,075,300
Miscellaneous Civil Charges	4,884,376	1,792,778	3,091,598	4,848,700	1,325,500	3,523,200	4,945,400	1,243,000	3,702,400
Famine Relief and Insurance	78,336	...	78,336	607,500	...	607,500	600,000	...	600,000
Construction of Rys. (charged against Rev. in addition to that under Famine Insurance)	22,401	...	22,401	5,900	...	5,900	4,800	...	4,800
Railway Revenue Account	17,754,038	15,520,696	2,233,392	18,406,900	16,503,300	1,903,600	19,017,900	17,151,400	1,866,500
Irrigation	2,622,964	1,900,718	722,246	2,709,300	1,985,300	724,000	2,730,400	2,035,000	704,400
Buildings and Roads	5,310,732	604,753	4,705,979	5,430,400	649,200	4,790,200	5,717,300	589,400	5,127,900
Army Services	20,301,841	1,062,363	19,239,478	20,933,600	1,022,100	19,911,500	21,505,100	982,600	20,522,500
Special Defence Works	789,595	...	789,595	758,100	...	758,100	892,300	...	892,300
	71,636,646	25,475,917	46,160,729	73,459,600	26,211,500	47,248,100	75,643,900	26,736,200	48,907,700
Provincial and Local Surpluses and Deficits	+343,140 —58,022	...	+285,118	+385,100 —32,600	...	+352,500	+7,700 —765,400	...	—757,700
Total Net Expenditure			46,445,847			47,600,600			48,150,000
Surplus (+) or Deficit (—)			+37,018			+1,809,700			+270,400
			46,482,865			49,410,300			48,420,400

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT
The 21st March 1890.

E. W. KELLNER,
Deputy Comptroller General.

E. GAY,
Comptroller General.

E. J. SINKINSON,
Secretary to the Government of India.

APPENDIX.

TABLE I.—*Miscellaneous.*

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90, Revised Estimate.	1890-91, Budget.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Recorded Revenue compared with the recorded Expenditure, excluding Capital Expenditure on Public Works not charged against Revenue—										
SURPLUS	3,595,451	674,837	1,879,707	.....	....	178,427	.....	37,018	1,809,700	270,400
DEFICIT	.....	.....	.....	386,446	2,891,726	.....	2,028,832	.....	...	.....
Capital Expenditure on Public Works not charged against Revenue*	2,784,519	4,601,124	3,574,105	4,226,613	5,275,364	5,670,494	2,744,824	1,638,001	3,463,100	3,750,000
Net Public Debt incurred	−466,895	3,096,791	3,062,953	1,193,924	3,581,979	9,727,538	5,437,799	13,487,681	5,077,400	6,359,000
Net PUBLIC DEBT incurred, including Capital transactions with Guaranteed Railway and other Companies	−952,204	4,683,410	2,219,364	801,966	7,735,903	9,047,165	4,861,672	9,456,342	3,374,300	4,158,500
Value of commodities exported, excluding Gold and Silver	81,978,000	83,485,000	88,176,000	83,255,000	83,841,000	88,470,000	90,544,000	97,049,000		
Ditto imported, ditto ditto	49,113,000	52,096,000	55,279,000	55,703,000	55,656,000	61,777,000	65,005,000	69,440,000		
EXCESS OF EXPORTS OVER IMPORTS, excluding Gold and Silver	32,855,000	31,389,000	32,897,000	27,552,000	28,225,000	26,693,000	25,539,000	27,609,000		
Net Imports of Gold	4,944,000	4,931,000	5,463,000	4,672,000	2,763,000	2,177,000	2,992,000	2,914,000		
Ditto of Silver	5,379,000	7,480,000	6,405,000	7,246,000	11,607,000	7,156,000	9,229,000	9,247,000		
TOTAL NET IMPORTS OF GOLD AND SILVER	10,223,000	12,411,000	11,868,000	11,918,000	14,370,000	9,333,000	12,221,000	12,061,000		
Excess of Exports over Imports, including Gold and Silver	22,632,000	18,978,000	21,029,000	15,634,000	13,855,000	17,360,000	13,318,000	15,548,000		
Grand Total value of Imports and Exports of all kinds	143,450,001	150,076,000	157,344,000	154,817,000	156,123,000	163,021,000	170,979,000	182,119,000		
SECRETARY OF STATE'S BILLS sold (Rupees) R	22,31,09,350	18,58,56,593	21,62,15,462	17,10,22,119	13,53,25,369	16,70,03,150	21,81,23,993	20,89,91,221		
Sterling Equivalent received £	18,412,429	15,120,521	17,591,905	13,758,909	10,292,692	12,136,279	15,358,577	14,262,859	15,400,900	14,989,000
SILVER coined at the Indian Mints	2,188,275	6,508,457	3,663,400	5,794,232	10,285,567	4,616,537	10,788,425	7,282,255		
MAXIMUM PRICE OF AN OZ TROY STANDARD SILVER IN LONDON	52⅛	52 7/16 (June)	51 1/16 (Feb.)	51 (Apl.)	50 5/16 (May)	47⅛ (Jan.)	45⅛ (Dec.)	44 7/16 (Sept.)	44⅞ (Jan.)	
Minimum ditto	50 7/16 (July)	50 (Dec.)	50 1/16 (May and June)	48¾ (Feb.)	46 7/16 (Jan.)	43 (Aug.)	43 (March)	41½ (May)	41 13/16 (May)	
AVERAGE EXCHANGE upon Secy. of State's Bills sold per rupee £	1s. 7·895d.	1s. 7·525d.	1s. 7·536d.	1s. 7·308d.	1s. 6·254d.	1s. 5·441d.	1s. 4·898d.	1s. 4·379d.	1s. 4·552d.	1s. 4·552d.
Fixed RATE OF EXCHANGE for the ADJUSTMENT of transactions between the Indian and Imperial Treasuries	1s. 8d.	1s. 8d.	1s. 7½d.	1s. 7½d.	1s. 7½d.	1s. 6½d.	1s. 6d.	1s. 5d.	1-4½	1-5
MAXIMUM RATE OF DISCOUNT ON LOANS on demand at the BANK OF BENGAL, Calcutta	9 (Feb.)	10 (Apl.)	9 (March)	11 (April & May)	9 (May)	8 JuneJul.Feb.&Mar.	9 (April & May)	13 (Feb. & Mar.)	11 (Feb. & Mar.)	
Minimum ditto	4 (June)	4 (Sep.)	5	3 (Nov. & Dec.)	4 (From July to Jan.)	5 (Nov. Dec & Jan.)	3 (Oct. to Dec.)	4 (May to Sept.)	4 (June, July & Oct.)	
Maximum RATE OF DISCOUNT at the BANK OF ENGLAND	6 (Feb.)	5 (Sep.)	4	5 (Nov., Dec. & Jan.)	4 (Dec.).	5 Dec. & Jan.	4 (Sep. to Jan.)	5 (Oct. to Jan.)	6 (Jan. & Feb.)	
Minimum ditto	2½ (throughout first half year).	3 (March)	3	2 (June to Sept.)	2 (May to Nov.)	2 April & May.	2 (Apl. to Aug.)	2 (Apl. & May)	2½ (Apl. to July)	
Maximum MONEY BALANCES of the three PRESIDENCY BANKS	6,097,600 (July).	6,712,300 (Oct.)	5,556,700 (Aug.)	5,731,200 (Nov.)	6,486,800 (Dec.)	4,594,600 (June)	3,595,900 (Feb.&Mar.)	4,385,800 (June)	4,164,800 (June)	
Minimum ditto ditto	3,546,700 (Dec.)	3,424,200 (Apl).	3,167,100 (Jan.)	2,991,900 (May)	3,638,800 (May)	3,296,500 (Sept.)	2,861,500 (Dec.)	2,791,900 (Nov.)	2,756,900 (Nov.)	
Maximum price in Calcutta of GOVT. FOUR PER CENT. RUPEE SECURITIES	106-6 (July)	102-4 (Feb.)	101-1 (Apl.)	101,12 (June)	99 14 (July)	98—2 (Sept.)	100 (Oct.)	101—1 (Sept.)	100—10 (July)	
Minimum ditto ditto	99-8 (Aug.)	99 (Oct.)	94-8 (Feb.)	94-12 (March)	91 12 (May)	95—0 (Feb.)	95—4 (Apl.)	96—6 (Jan.)	96—3 (Jan.)	
Maximum amount outstanding on London Register of RUPEE SECURITIES ENFACED FOR INTEREST DRAFTS	21,525,400 (Feb.)	21,420,700 (Feb.)	21,405,500 (May)	21,008,000 (May)	20,562,400 (Apl.)	19,710,300 (Oct.)	20,816,000 (March)	21,978,500 (Oct.	21,970,300 (Nov.)	
Minimum ditto ditto	19,013,600 (Apl.)	21,059,000 (Aug.)	20,626,200 (Aug.)	20,594,300 (Feb.)	19,179,300 (Jan.)	19,056,200 (Mar.)	18,919,500 (Oct.)	20,978,300 (Apl.)	21,611,400 Feb.)	
Maximum price in London of 4 per cent. (Rupee) Securities in Gold	87 (July)	85 7/16 (May)	81⅞ (Apl.)	82½ (May)	78½ (July)	73½ (Nov.)	70¼ (Sept.)	69½ (Sept.)	70½ (Jan)	
Minimum ditto ditto	82½ (Sept.)	75½ (Dec.)	77½ (Jan.)	74 (Mar.)	71⅞ (Jan)	65½ (Aug.)	67 (Apl.)	65½ (May)	66½ (Sept.)	
Maximum price in London of India 3½ per cent stock	104¼ (May)	102⅞ (Jan.)	103¾ (Nov.)	107⅞ (Sept.)	102½ (Aug.)	102 (May)	108 (Mar)	108⅞ (Mar.)	109⅞ (May)	
Minimum ditto ditto	99½ (Oct.)	99 (July)	101½ (June)	97½ (Mar.)	97 (Apl.)	100½ (Sept.)	100½ (Sept)	104 (Oct.)	105⅞ (Dec.)	
Maximum price in London of India 3 per cent. Stock	.....	.....	.....	96½ (Sept.)	91½ (Feb.)	90 (Apl.)	99½ (Mar.)	100⅞ (Feb.)	102 (Aug.)	
Minimum ditto ditto	.....	.....	.....	88½ (Mar)	85 (July)	85 (Feb.)	87½ (Apl)	96 (May)	99 (Apl.)	
Maximum GOVERNMENT PAPER CURRENCY outstanding	14,225,600 (Aug)	16,254,400 (Nov.)	14,485,700 (Oct.)	15,762,700 (Nov.)	15,713,500 (Oct.)	14,678,200 (Nov.)	18,610,300 (Nov.)	18,055,300 (July)	16,867,700 (Nov.)	
Minimum ditto ditto	12,855,900 (Apl.)	14,199,900 (Apl.)	12,109,100 (Jan.)	12,342,500 (Apl.)	13,017,900 (April)	13,779,400 (Apl.)	13,903,200 (May.)	14,829,900 (Feb.)	15,466,500 (Dec.)	
Number of SAVINGS BANKS	361	4,537	5,553	5,860	6,198	6,230	6,152	6,237		
Number of Depositors in Savings Banks	114,942	148,470	203,801	243,268	283,196	289,277	332,178	383,471		
Amount deposited in Savings Banks	3,272,640	3,616,405	4,005,930	4,687,082	5,081,183	5,795,249	6,675,571	7,622,544		
Average of each deposit	28	24	20	19	19	20	20	20		
Net addition to deposits	82,715	343,756	389,525	681,152	394,101	714,068	880,322	946,973		

* Excludes Capital charge involved in redemption of Liabilities.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—*Sea-borne Trade for the year.*

(*Principal articles arranged in order of their declared value*)

No.	EXPORTS.		1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
1	COTTON—						
	Raw—						
	Quantity	Cwt.	5,066,057	4,189,718	5,432,648	5,371,542	5,331,536
	Value	Rx.	13,286,367	10,777,204	13,468,429	14,412,842	15,045,648
	Average declared value per lb.— Annas		As. 3 9	As. 3 8	As. 3 6	As. 3 10	As. 4 0
	Average declared value per lb.— Pence, at average exchange		4·53	4·18	3·81	4·05	4·09
	Twist and yarn—						
	Quantity	Lbs.	65,897,183	78,241,771	91,804,244	113,451,375	128,906,764
	Value	Rx.	2,441,101	2,755,252	3,336,861	4,077,386	5,207,100
	Average declared value per lb.	Annas	As. 5 11	As. 5 8	As. 5 10	As. 5 9	As. 6 6
	Other manufactures—Value	Rx.	896,920	880,258	945,644	1,150,542	1,167,464
	Average declared value per yard— Grey or unbleached	Annas	As. 1 0	As. 1 9	As. 1 10	As. 1 10	As. 1 11
	Average declared value per yard— Coloured, printed or dyed	,,	As. 4 10	As. 3 9	As. 4 7	As. 4 5	As. 4 7
	Percentage of manufactures on whole value exported		20·08	25 22	24·13	26·62	29·76
2	OPIUM—						
	Quantity	Chests	86,578	87,956	95,839	90,096	87,789
	Value	Rx.	10,882,606	10,735,518	11,077,669	10,067,764	10,308,081
	Average declared value per chest in Rupees		1,257	1,221	1,156	1,117	1,197
3	JUTE—						
	Raw and manufactured—Value	Rx	6,205,238	5,486,171	6,021,672	7,786,739	10,468,631
	Average declared value of raw jute per cwt.— Rupees		5 9 1	5 9 6	5 13 10	6 4 3	7 7 9
	Average declared value of raw jute per cwt.— Shillings, at average exchange		8·96	8 50	8·52	8·82	10 21
	Percentage of manufactures on whole value exported		24·88	20·61	19·13	22·43	24·56
4	SEEDS—						
	Quantity	Cwt.	18,250,688	17,280,147	15,966,604	16,060,400	15,569,978
	Value	Rx.	10,745,203	9,948,350	9,198,560	9,385,024	9,561,756
	Average declared value of linseed per cwt.— Rupees		5 9 10	5 13 1	5 15 9	5 13 8	5 15 8
	Average declared value of linseed per cwt.— Shillings, at average exchange		9·03	8 85	8·70	8·24	8·16
5	RICE AND PADDY—						
	Quantity	Cwt.	22,051,532	28,222,595	26,879,272	28,534,057	23,144,641
	Value	Rx.	7,192,198	9,247,126	8,836,827	9,291,086	7,915,409
	Average declared value of husked rice per cwt.— Rupees		3 4 6	3 4 9	3 5 0	3 4 5	3 7 2
	Average declared value of husked rice per cwt.— Shillings, at average exchange		5·28	5·01	4·81	4·61	4·71
6	WHEAT—						
	Quantity	Cwt.	15,830,754	21,060,519	22,263,320	13,538,169	17,610,081
	Value	Rx.	6,309,140	8,002,350	8,625,864	5,562,373	7,522,676
	Average declared value per cwt.— Rupees		3 15 9	3 12 0	3 14 0	4 1 9	4 4 4
	Average declared value per cwt.— Shillings, at average exchange		6·41	5·78	5·63	5·79	5·83
7	TEA—						
	Quantity	Lbs.	64,162,055	68,784,240	78,702,857	87,514,505	97,011,112
	Value	Rx.	4,044,759	4,306,133	4,727,992	5,174,440	5,267,315
	Average declared value per lb— Annas		As. 10 1	As. 10 0	As. 9 7	As. 9 6	As. 8 8
	Average declared value per lb— Shillings, at average exchange		1·01	·95	·87	·84	·74
8	HIDES AND SKINS—						
	Quantity	No.	29,164,677	32,376,309	31,860,787	30,914,151	32,357,166
	Value	Rx.	4,934,340	5,334,602	5,149,218	4,852,382	4,743,546
	Percentage of dressed or manufactured on whole value exported		42·07	43 91	45·40	52·07	55·11
9	INDIGO—						
	Quantity	Cwt.	154,629	132,495	138,396	139,644	142,447
	Value	Rx.	4,068,900	3,783,160	3,691,677	3,890,649	3,948,594
	Average declared value per cwt.— Rupees		263 2 3	285 8 6	266 11 11	278 9 9	277 3 1
	Average declared value per cwt.— Sterling, at average exchange	£	21·17	21·72	19·38	19·62	18·92
10	COFFEE—						
	Quantity	Cwt.	328,317	371,027	370,458	273,775	365,299
	Value	Rx.	1,245,506	1,348,395	1,502,251	1,529,680	1,884,243
	Average declared value per cwt.— Rupees		37 15 0	36 5 6	40 8 10	55 14 0	51 9 4
	Average declared value per cwt.— Shillings, at average exchange		61 05	55·28	58·94	78·68	70·41
11	WOOL—						
	Raw and manufactured—Value	Rx.	831,919	953,060	985,484	1,086,404	1,090,858
	Average declared value of raw wool per lb — Annas		As. 6 0	As. 6 0	As. 6 2	As. 6 6	As. 7 1
	Average declared value of raw wool per lb — Pence, at average exchange		7·24	6 85	6·72	6 86	7·25
12	SILK—						
	Raw and manufactured—Value	Rx.	792,354	661,835	802,443	860,107	807,238
	Average declared value of raw silk per lb— Rupees		2 15 4	2 4 11	3 0 11	2 15 4	2 7 1
	Average declared value of raw silk per lb— Shillings, at average exchange		4·76	3·51	4·44	4·17	3 33
13	TEAK WOOD—						
	Quantity	Cubic Tons.	47,556	50,076	23,946	40,446	52,609
	Value	Rx.	532,129	550,515	223,154	367,274	575,263
	Average declared value per cubic ton— Rupees		111 14 4	109 15 0	93 3 1	90 12 11	109 5 7
	Average declared value per cubic ton— Sterling, at average exchange	£	9·00	8·36	6·77	6·39	7·46
14	SUGAR—						
	Value	Rx.	546,069	525,412	504,803	465,829	550,339
15	OILS—						
	Value	Rx.	534,041	395,563	458,812	471,055	430,306
16	SALTPETRE—						
	Quantity	Cwt.	451,917	402,174	397,572	386,396	420,503
	Value	Rx.	425,000	370,200	376,091	364,016	401,801
	Average declared value per cwt.— Rupees		9 6 6	9 3 3	7 4	9 6 9	9 8 11
	Average declared value per cwt.— Shillings, at average exchange		15·14	14·01	13·75	13·27	13·04
17	LAC—						
	Value	Rx.	599,399	588,280	520,169	501,888	401,078

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—*Sea-borne Trade for the year*—continued.

No.	IMPORTS.		1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
1	COTTON—						
	Twist and yarn—						
	Quantity	Lbs.	45,801,397	45,916,126	49,014,194	51,543,277	52,587,342
	Value	Rx.	3,360,540	3,172,178	3,318,404	3,582,033	3,746,983
	Average declared value per lb. — Annas		11·74	11·05	10·83	11·12	11·4
	Average declared value per lb. — Pence, at average exchange		1s. 2·17*d.*	1s. 0·6*d.*	11·8*d*	11·74*d.*	11·67*d.*
	Other manufactures—						
	Value	Rx.	21,207,106	21,124,848	25,853,827	23,930,241	27,773,247
	TOTAL COTTON GOODS—Gross imports	Rx.	24,567,646	24,297,026	29,172,231	27,512,274	31,520,230
	Re-exports—						
	Twist and yarn—						
	Quantity	Lbs.	958,419	1,082,610	1,319,248	1,058,963	1,601,596
	Value	Rx.	65,516	66,303	81,146	69,345	111,514
	Other manufactures—						
	Value	Rx.	1,183,088	1,368,715	1,490,700	1,648,312	1,705,167
	Total Re-exports	Rx.	1,248,604	1,435,018	1,571,846	1,717,657	1,816,681
	TOTAL COTTON GOODS—Net imports	Rx.	23,319,042	22,862,008	27,600,385	25,794,617	29,703,549
2	METALS	Value Rx.	4,978,577	4,986,307	4,845,736	5,575,392	4,406,283
3	RAILWAY PLANT AND ROLLING-STOCK	" "	2,830,082	4,317,565	3,327,832	3,826,264	3,693,939
4	SILK (raw and manufactured)	" "	2,020,917	1,830,960	2,177,111	2,918,139	2,588,105
5	MACHINERY AND MILLWORK	" "	1,570,824	1,057,833	1,429,764	1,860,583	2,409,737
6	OILS	" "	1,229,497	961,130	1,408,430	1,486,791	2,072,825
7	COAL (excluding coke and patent fuel)						
	Quantity	Tons	713,972	770,517	740,155	821,626	843,743
	Value	Rx.	1,199,739	1,249,710	1,258,793	1,599,593	1,921,831
	Average declared value per ton — Rupees		16·8	16·22	17·01	19·47	22·78
	Average declared value per ton — Shillings, at average exchange		27·03	24·67	24·72	27·42	31·09
8	SUGAR	Value Rx.	2,140,838	1,458,097	2,080,540	2,113,617	1,790,939
9	WOOLLEN MANUFACTURES	" "	1,326,669	1,463,023	1,660,905	1,823,358	1,712,548
10	PROVISIONS	" "	1,103,321	1,191,881	1,179,474	1,504,436	1,588,103
11	LIQUORS	" "	1,360,280	1,387,143	1,474,643	1,506,667	1,508,962
12	APPAREL	" "	890,923	956,097	1,001,848	1,156,182	1,156,469
13	SALT—						
	Quantity	Tons	412,839	363,088	416,592	423,897	398,810
	Value	Rx.	649,233	596,048	768,987	795,521	882,130
	Average declared value per ton — Rupees		15·73	16·42	18·46	18·77	22·12
	Average declared value per ton — Shillings, at average exchange		25·31	24·97	26·83	26·43	30·19
14	SPICES	Value Rx.	602,165	718,678	663,845	931,518	855,228

TABLE III.—*Sea-borne Trade for the first eleven months of the year.*

(*Principal articles arranged in order of their declared value.*)

	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Value of commodities Exported, excluding gold and silver	74,380,930	79,157,402	81,366,106	86,405,227	92,290,489
Value of commodities Imported, excluding gold and silver	50,404,672	56,029,666	58,544,193	63,363,187	62,702,394
EXCESS EXPORTS	23,976,258	23,127,736	22,821,913	23,042,040	29,588,095
Net Imports of silver	10,180,734	6,158,858	8,061,245	7,049,564	9,064,276
Net Imports of gold	2,369,208	1,730,585	2,951,713	2,300,924	4,431,692
TOTAL NET IMPORTS OF GOLD AND SILVER	12,549,942	7,889,443	11,012,958	9,350,488	13,495,968
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS	139,521,800	146,442,972	153,822,459	162,375,711	172,008,999

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—*Sea-borne Trade for the first eleven months of the year*—continued.

No.	EXPORTS.		Eleven months, 1st April to the end of February.				
			1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
1	COTTON, RAW	Quantity Cwt.	3,387,909	4,536,417	4,657,287	4,343,723	5,069,912
		Value Rx.	8,786,171	11,226,193	12,332,010	12,209,711	14,737,932
		Average value per lb. R	0-3-8	0-3-6	0-3-9	0-4-0	0-4-2
	,, MANUFACTURES—						
	Twist and yarn	Quantity Lbs.	69,489,658	82,676,694	103,729,341	115,742,920	129,797,600
		Value Rx.	2,445,421	3,018,559	3,717,994	4,670,186	5,271,136
		Average value per lb. R	0-5-8	0-5-10	0-5-9	0-6-5	0-6-6
	Other manufactures—value Rx.		805,155	865,600	1,043,887	1,089,368	923,963
	TOTAL COTTON (RAW AND MANUFACTURED) Rx.		12,036,747	15,110,352	17,093,891	17,969,265	20,933,031
2	JUTE (raw and manufactured)—Value Rx.		5,016,489	5,430,353	7,259,139	9,722,431	10,692,867
3	SEEDS	Quantity Cwt.	15,760,875	14,849,048	15,077,692	14,602,851	14,559,630
		Value Rx.	9,029,893	8,590,881	8,789,736	8,956,138	9,818,981
		Average value per cwt. R	5-11-8	5-12-7	5-13-3	6-2-2	6-12-0
4	OPIUM	Quantity Chests.	80,382	88,070	82,613	79,069	79,417
		Value Rx.	9,822,278	10,191,881	9,232,336	9,460,586	9,483,369
		Average value per chest R	1,221-15-2	1,157-4-0	1,117-8-8	1,196-8-0	1,194-2-0
5	RICE AND PADDY	Quantity Cwt.	21,408,823	20,587,925	22,411,006	17,551,552	21,785,531
		Value Rx.	7,133,649	6,968,866	7,409,021	6,101,814	8,325,427
		Average value per cwt. R	3-5-4	3-6-2	3-4-11	3-7-7	3-13-2
6	WHEAT	Quantity Cwt.	20,216,118	21,659,241	13,031,489	16,826,208	13,407,061
		Value Rx.	7,685,963	8,373,563	5,348,318	7,165,307	5,616,613
		Average value per cwt. R	3-12-10	3-13-10	4-1-9	4-4-2	4-3-0
7	TEA	Quantity Lbs.	67,827,916	77,543,424	86,831,319	95,823,643	100,815,411
		Value Rx.	4,245,219	4,665,307	5,137,612	5,209,695	5,150,257
		Average value per lb. R	0-10-0	0-9-8	0-9-6	0-8-8	0-8-2
8	HIDES AND SKINS	Quantity Cwt.	963,103	875,558	770,128	757,970	712,347
		Value Rx.	4,659,631	4,561,806	4,291,598	4,273,509	4,104,798
		Average value per cwt. R	48-6-1	52-1-8	55-11-7	56-6-1	57-10-0
9	INDIGO	Quantity Cwt.	126,044	128,902	129,018	133,055	147,159
		Value Rx.	3,629,759	3,472,657	3,638,526	3,740,382	3,665,578
		Average value per cwt. R	287-15-7	269-6-5	282-0-3	281-1-10	249-1-4
10	WOOL (raw and manufactured)—Value Rx.		853,955	917,475	992,513	1,005,633	1,125,579
11	COFFEE	Quantity Cwt.	273,609	294,071	210,142	285,559	170,086
		Value Rx.	975,846	1,125,480	1,183,220	1,426,314	1,050,870
		Average value per cwt. R	35-10-8	38-4-4	56-4-11	49-15-2	61-12-10
12	SUGAR Rx.		463,209	470,272	424,369	473,890	995,810
13	SILK (raw and manufactured)—Value Rx.		602,723	702,303	763,774	713,041	814,335
14	TEAK WOOD	Quantity Cubic tons	47,480	21,607	36,409	48,476	65,733
		Value Rx.	524,417	200,158	323,902	531,616	704,931
		Average value per cubic ton R	110-7-2	92-10-2	88-15-5	109-10-8	107-3-10
15	OILS Rx.		352,454	406,925	417,470	381,316	507,776
16	LAC Rx.		529,711	458,583	45[illegible],524	353,398	410,[illegible]6
17	SALTPETRE	Quantity Cwt.	370,623	350,257	349,351	387,800	367,240
		Value Rx.	340,199	329,148	320,515	369,517	357,642
		Average value per cwt. R	9-2-10	9-6-4	9-0-11	9-8-5	9-11-10

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE III.—*Sea-borne Trade for the first eleven months of the year*—concluded.

No.	IMPORTS.		Eleven Months, 1st April to the end of February. 1885-86.	1886-87.	1887-88	1888-89.	1889-90
1	COTTON— Twist and yarn — Quantity	lbs	41,038,974	43,504,229	46,098,900	48,244,135	41,803,272
	Value	Rx	2,852,513	2,960,518	3,189,532	3,446,025	3,152,378
	Average value per lb.	R	0 11-1	0-10-11	0-11-1	0-11-5	0-12-1
	Ditto in sterling at average exchange		1s. 0⅝d.	1s.	11¾d.	11¾d	1s. 0½d.
	Other manufactures—Value	Rx.	18,973,701	23,578,344	21,593,462	25,234,768	23,682,711
	TOTAL COTTON GOODS—Gross imports	Rx.	21,826,214	26,538,862	24,782,994	28,680,793	26,835,089
	Re-exports— *Twist and yarn* — *Quantity*	*lbs.*	1,068,115	1,252,289	910,704	1,525,894	1,132,134
	Value	Rx.	61,632	76,695	58,858	105,981	81,041
	Average value per lb	R	0 9-9	0-9-10	0-10-4	0-11-1	0-11-5
	Other manufactures—Value	Rx.	1,267,783	1,351,181	1,481,772	1,537,878	1,615,814
	Total Re-exports	Rx.	1,329,415	1,427,876	1,540,630	1,643,859	1,696,855
	TOTAL COTTON GOODS—Net imports	Rx.	20,496,799	25,110,986	23,242,364	27,036,934	25,138,234
2	METALS	Value Rx.	4,502,923	4,262,191	4,952,260	3,946,321	5,439,082
3	SILK (raw and manufactured)	,, ,,	1,732,387	2,000,998	2,088,346	2,399,490	2,645,654
4	RAILWAY PLANT AND ROLLING-STOCK	,, ,,	3,854,058	3,117,919	3,322,923	3,504,251	2,623,812
5	OILS	,, ,,	821,644	1,235,681	1,337,586	1,889,829	2,374,903
6	MACHINERY AND MILLWORK	,, ,,	979,235	1,252,302	1,649,858	2,184,992	2,289,343
7	SUGAR	,, ,,	1,379,888	1,959,382	1,848,829	1,581,145	1,933,833
8	WOOLLEN MANUFACTURES	,, ,,	1,380,889	1,581,179	1,719,112	1,619,654	1,508,591
9	PROVISIONS	,, ,,	1,104,391	1,081,645	1,389,890	1,472,321	1,491,663
10	LIQUORS	,, ,,	1,264,426	1,317,005	1,349,099	1,374,460	1,337,900
11	COAL (excluding coke and patent fuel)— Quantity	Tons.	679,475	648,651	708,599	756,732	567,919
	Value	Rx.	1,097,144	1,076,688	1,367,428	1,726,981	1,214,970
	Average value per ton	R	16-2-4	16-9-7	19-4-9	22-13-2	21-6-10
12	APPAREL	Value Rx.	871,117	909,646	1,055,797	1,053,751	1,109,107
13	SPICES	,, ,,	659,516	608,298	845,118	755,248	799,192
14	SALT — Quantity	Tons	332,291	379,617	411,158	364,424	347,530
	Value	Rx.	542,266	695,295	760,708	805,274	754,468
	Average value per ton	R	16-5-1	18-5-1	18-8-0	22-1-7	21-11-4

TABLE IV.—*Wholesale Prices of typical commodities in Gold and Silver in London and Calcutta in December in each year.*

(*Prices of March 1873=100*).

	Measured in Gold.								Measured in Silver.*							
IN LONDON—(*prices quoted from the* LONDON ECONOMIST.)	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.
Scotch Pig Iron (Warrants)	41	36	36	35	37	37	35	50	49	42	43	45	48	49	50	68
Coals, Hetton, Wallsend (London)	54	54	52	51	51	49	51	63	65	63	62	66	67	66	71	86
Copper, Chili Bars	73	65	54	45	43	95	87	55	87	76	64	58	56	127	121	75
Straits Tin	64	58	52	64	69	115	68	67	76	68	62	81	89	153	95	92
Wheat	74	70	57	55	61	56	55	55	88	82	68	69	80	74	78	75
Flour, town-made	71	67	54	53	56	54	61	57	85	78	65	68	71	73	85	78
Beef, inferior	97	97	98	75	75	75	67	87	116	113	117	95	97	100	95	119
Cotton, No. 40, mule twist	70	69	70	64	60	62	65	64	84	81	83	82	77	84	91	88
Wool, Southdown Hogs	59	61	52	51	59	55	54	59	71	71	63	65	76	73	75	80
Sugar Foreign Muscovado	62	64	44	60	42	56	53	45	74	75	52	77	55	75	75	61
Coffee	74	83	66	65	86	102	101	112	88	97	79	83	111	136	142	153
Saltpetre	90	87	81	78	77	77	77	78	108	102	97	100	99	103	107	107
Gold				..				..	119	117	119	127	120	134	140	137
Silver	84	85	84	79	77	75	71	73	...	...	.		.	...	...	.
IN CALCUTTA (*prices quoted from the* CALCUTTA PRICE CURRENT).																
Grey shirtings (8¼ lbs)									75	74	76	80	81	79	81	76
Mule twist, white, good, No. 40									75	75	72	71	62	72	75	74
,, ,, Turkey red, No. 40 (12 lbs.)									55	65	58	57	58	58	57	57
,, ,, orange, No. 40–60									80	82	78	73	75	86	85	85
Copper, sheathing									79	77	65	58	65	90	99	69
Iron, flat, bolt, bar and square									60	62	54	50	53	59	65	79
Spelter, hard									125	79	84	97	109	128	107	144
Hides, buffalo, slaughtered									87	72	71	77	80	69	74	Nom.
Indigo, good									101	116	103	110	72	82	93	76
Jute, picked									96	164	110	118	131	153	192	192
Lacdye, fine									27				.	.	...	
Shellac, fine, orange									80	98	56	59	56	68	76	102
Linseed, fine, bold, clean									86	95	95	101	98	94	112	115
Rice, Ballam									109	138	139	176	106	118	147	165
Silk, raw, Cossimbazar									78	66	60	73	89	64	76	87
Tea, good, Souchong									59	64	55	64	55	50	52	50
Wheat, Doodiah									84	85	66	72	81	76	87	81
Gold									115	112	119	122	123	131	135	131

* The values measured in silver in London have been calculated from the values in gold on the basis of the price of standard silver in London

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TABLE V.—Statement showing the true financial results to the Revenues of India of the guarantee of interest upon the Capital of Guaranteed Railway Companies.

	1884-85.	1885-86.	1886-87	1887-88.	1888-89.	1889-90. Budget Estimate	1889-90. Revised Estimate.	1890-91. Budget Estimate.
	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.
Open mileage at end of official year	4,528	*3,921	3,896	3,912	†3,241	3,219½	3,241	3,241
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Gross traffic receipts	7,606,685	7,809,537	7,280,512	7,241,465	7,403,415	6,917,500	6,475,000	6,662,000
Working expenses	4,128,385	4,084,462	3,633,396	3,604,795	3,752,607	3,357,500	3,375,000	3,320,000
Percentage of working expenses on receipts	54·27	52·30	49·91	49·78	50·68	48·54	52·12	49·83
Net traffic receipts	3,478,300	3,725,075	3,647,116	3,636,670	3,650,808	3,560,000	3,100,000	3,342,000
Net gain by the remittance to England of Capital receipts and disbursements in India at the contract rates of exchange instead of at the average yearly rates obtained for the Secretary of State's bills	1,036	...	...	...	...	...	...	...
Total Revenue	3,479,336	3,725,075	3,647,116	3,636,670	3,650,808	3,560,000	3,100,000	3,342,000
Gross guaranteed interest paid in India	29,650	49,767	10,648	25,595	6,672	30,100	10,200	8,600
Ditto in London £	3,217,240	3,180,735	2,696,976	2,694,920	2,697,388	2,327,000	2,337,100	2,369,000
Total guaranteed interest (sterling payments converted at the average exchange of the year)	4,028,654	4,231,707	3,721,864	3,852,947	3,959,108	3,439,100	3,399,000	3,443,700
Surplus paid to Railway Companies	431,495	397,129	534,598	662,622	570,195	612,500	436 100	530,000
Land and Supervision	61,457	79,553	66,235	51,436	44,344	37,500	31,800	39,000
Interest on Revenue balances	1,865	1,419	1,827	2,265	3,288	...	...	...
Net loss on receipts and disbursements of Capital in India calculated in the same way as the gain	...	48,006	115,343	78,683	86,909	92,010	131,200	93,300
Total Expenditure	4,523,471	4,757,814	4,439,867	4,647,953	4,663,844	4,181,110	3,998,100	4,106,000
Net Expenditure from the Public Treasury	1,044,135	1,032,739	792,751	1,011,283	1,013,036	621,110	898,100	764,000
Net Revenue	...	...	...	...	...	...	...	...

* The Sind, Punjab and Delhi Railway, 691 miles, was purchased by the State on 1st January 1886 and the mileage is shown under State Railways.

† The Oudh and Rohilkhund Railway, 692 miles, was purchased by the State on 1st January 1889, and the mileage is shown under State Railways.

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TABLE V.—Actual Capital expenditure on State Railways in 1888-89, and estimated expenditure on such works in 1889-90 and 1890-91, and to end of 1890-91.

Railways.	Accounts, 1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	To end of 1890-91.	Sanctioned outlay.	Balance remaining unspent.
Open Lines.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	—3,611	200,600	30,000	14,423,724	14,423,724	...
Dildarnagar-Ghazipur	320	—70,600	...	...	...	...
Rajputana-Malwa	51,269	7,000	—6,600	9,304,594	9,304,594	..
Holkar	1,697	2,800	2,400	1,303,492	1,303,492	...
Rewari-Ferozepore	4,306	8,800	3,000	1,276,069	1,276,069	...
Bhopal	...	...	11,600	142,657	142,657	...
Wardha Coal	—2,895	260	20,000	728,584	728,584	...
Umaria Colliery	8,723	7,000	6,100	96,039	96,039	...
Burma	84,680	46,300	} 13,400	5,139,340	5,139,340	...
Tounghoo-Mandalay	757,006	63,920				
Jorhat	3,491	1,200	1,500	75,274	75,274	...
Cherra-Companygunj	1,620	850	750	77,754	77,754	...
Eastern Bengal	122,122	186,090	65,700	6,779,622	6,779,622	
Assam-Behar—Tirhoot Section	76,868	} 15,860	15,100	2,134,373	2,134,373	...
Tirhoot	18,327					
Patna-Gya	6,171	3,000	2,400	438,046	438,046	..
Nalhati	735	—790	1,100	35,427	35,427	...
Kaunia-Dhurla	—1,080	—200	2,500	97,448	97,448	...
Oudh and Rohilkhand	—36,082	48,800	34,300	10,383,067	10,383,067	...
Cawnpore-Achnera	—6,134	5,400	2,000	1,149,617	1,149,617	...
Bareilly-Pilibhit	122	1,200	...	153,286	153,286	...
Lucknow-Sitapur-Seramau	18,370	4,000	...	393,372	393,372	...
North Western { Military requirements	6,510	83,200	40,000			
North Western { Ordinary Works	—35,967	168,100				
Sind Sagar—Western Section	180,369	25,000	} 171,500	} 31,957,565	31,957,565	...
Bolan (high level line)	91,464	—34,585				
Sind-Pishin—Main line	253,796	70,370				
Amritsar-Pathankot	485	1,650	...	561,864	561,864	...
Villupuram-Guntakul—Nellore Branch	10,099	—4,000	5,000	637,675	637,675	...
South Indian	...	...	‡5,695,000	‡5,695,000	‡5,695,000	..
Dhond and Manmad	2,468	1,350	2,300	1,101,562	1,101,562	..
Bezvada Extension	46,752	4,500	5,300	142,182	142,182	...
Total	1,662,001	847,075	6,124,350	94,227,633	94,227,633	...
Lines under construction.						
Assam-Behar—Assam-Behar Section	225,425	122,660	50,000	1,204,861	†1,226,667	21,806
Tirhoot—Durbhunga-Bairagnia Branch	...	133,570	77,250	210,820	241,823	31,003
North Western—Gradient Improvements	6,436	30,000	63,600	183,327	*500,000	316,673
" " Mianwali-Mari Branch	...	20,000	195,000	215,000	250,000	35,000
Mu Valley	...	193,500	500,000	693,500	837,941	144,441
Chenab Bridge	203,525	200,200	1,500	414,437	427,000	12,563
Sind-Pishin—Chaman Extension—Construction	452,617	656,000	189,450	1,487,596	1,487,388	—208
" " Petroleum Operations	8,085	7,700	—1,500	14,285	14,285	...
Jummu-Kashmir	12,867	13,400	3,000	29,267	32,500	3,233
Frontier Railway Reserve	—102,736	10,500	62,800	347,695	347,695	...
Villupuram-Guntakul	85,854	817,000	968,600	1,903,373	*2,561,418	658,045
Kistna Bridge	...	400	..	400	*300,000	299,600
East Coast	...	...	250,000	250,000	*5,800,000	5,550,000
Reserve	...	...	250,000	250,000	250,000	...
Total	892,674	2,204,930	2,609,700	7,204,561	14,276,717	7,072,364 —208
Carried forward	2,554,075	3,052,005	8,734,050	101,432,194	108,504,350	7,072,364 —208

* Approximate estimates.
† Revised Estimate under consideration.

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‡ Debt to be created for redemption of share Capital	3,200,000
Amount of Capital to be retained by working Company	1,000,000
Debenture Stock to be taken over	425,000
Debentures to be taken over	1,070,000
	5,695,000

APPENDIX.

TABLE V.—Actual Capital expenditure on State Railways in 1888-89, and estimated expenditure on such works in 1889-90 and 1890-91, and to end of 1890-91—*contd.*

RAILWAYS.	Accounts, 1888-89	Revised Estimate, 1889-90	Budget Estimate, 1890-91.	To end of 1890-91.	*Sanctioned outlay.	Balance remaining unspent
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought over .	2,554,075	3,052,005	8,734,050	101,432,194	108,504,350	7,072,364 —208
LINES UNDER SURVEY.						
Hindupur Extension Survey .	370	—2,100	300	2,191	2,191	...
LINES IN ABEYANCE OR TRANSFERRED TO COMPANIES.						
Sindia	—920,975	...	...	...	...	...
Katni-Umaria	—485,681	...	...	...	...	...
Ranaghat-Bhagwangola . .	60	...	...	30,244	30,244	...
Southern Mahratta	...	...	...	*52,707	52,707	...
Bellary-Kistna	331	700	...	1,655,596	1,655,596	...
Bilaspur-Etawah . . .	...	...	...	7,514	7,514	...
Vizagapatam-Raipur . . .	...	...	...	24,504	24,504	...
Total .	—1,406,265	700	...	1,770,565	1,770,565	...
Stores and Reserve . . .	52,332	—82,055	165,400	199,969	199,969	...
Nagpur-Chhattisgurh Depreciation Account . . .	...	103,500	...	103,500	103,500	...
GRAND TOTAL .	1,200,512	3,072,050	8,899,750	103,508,419	110,580,575	7,072,364 —208
Distributed as under:—						
Capital expenditure on Public Works (not charged against Revenue)—						
State Railways—Construction	1,178,111	3,066,200	8,895,000	94,662,191	...	...
Famine Relief and Insurance—						
Protective Railways . .	...	...	...	2,933,979	...	...
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) .	22,401	5,850	4,750	5,912,249	...	...
Total as above .	1,200,512	3,072,050	8,899,750	103,508,419	...	...

* Represents depreciation on works and stores allowed by Government on transfer to the Company.

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TABLE VI.—Capital Expenditure on Irrigation—Major Works, in 1888-89, and estimated expenditure on such works in 1889-90, 1890-91, and to the end of 1890-91, &c.

	Accounts, 1888-89	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.	Total Actual and Estimated outlay to end of 1890-91.	Sanctioned Estimate.	Balance of sanctioned Estimate remaining to be spent.
IRRIGATION WORKS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.						
Bengal.						
* Orissa canals	62,344	32,500	45,668	2,431,896	3,110,213	678,317
* Midnapore canal	266	3,000	2,632	832,233	832,233	...
* Hidgellee Tidal canal	...	6,300	31,000	216,849	256,464	39 615
* Sone canals	14,845	11,100	15,700	2,555,269	2,788,870	233,601
North-Western Provinces and Oudh.						
* Ganges canal	6,282	7,784	13,845	2,683,632	2,923,442	239 810
* Lower Ganges canal	93,716	67,858	79,983	3,168,459	3,272,332	103,873
* Agra canal	4,558	3,835	4,487	850,543	871,670	21,127
* Eastern Jumna canal	8,699	12,423	6,685	322,442	344,191	21,749
Punjab.						
Western Jumna canal	16,840	7,100	2,700	1,060,558	1,078,050	17,492
Bari Doab canal	14 324	10,000	17,200	1,593,986	1,579,860	—*14,126*
Sirhind canal (State outlay)	29,243	8,100	4,930	2,246,571	2,226,440	—*20,131*
Chenab canal	56,335	60,000	100,000	466,541	998,500	531,959
Sirsa Branch canal (State outlay)	...	14,400	52,670	67,070	289,269	222,199
Madras.						
Godavari Delta System	9,519	7,521	4,200	1,087,796	1,108,933	21,137
Kistna " "	52,849	51,097	42,800	928,149	1,391,978	463,829
Sangam Anicut "	6,880	5,020	3,200	300,008	306,500	6,492
Periyar Project	59,293	75,000	78,200	239,592	542,500	302,908
Bombay.						
Desert canal	3,764	390	...	121,832	123,479	1,647
Begari "	..	...	...	162,561	162,561	...
Eastern Nara Works	7,645	8,940	10,766	517,411	527,670	10,259
† Mutha canals	4,139	3,263	4,100	609,306	605,324	—*3,982*
Other projects	17,340	18,727	65,904	3,311,273	...	...
	468,881	414,358	586,670	25,773,977	...	...
Deduct—Outlay incurred from Ordinary Revenues	*8,991*	12,458	36,670	*5,484,507*	...	...
TOTAL	459,890	401,900	550,000	20,289,470	...	...
FAMINE RELIEF AND INSURANCE.						
PROTECTIVE IRRIGATION WORKS.						
North-Western Provinces and Oudh.						
Betwa canal	3,279	2,700	2,570	397,847	425,141	27,294
Punjab.						
Swat River canal	4,677	7,000	2,000	346,928	354,581	7,653
Madras.						
Rushikulya project	26,072	32,500	35,000	174,049	260,139	86,090
Bombay.						
Nira canal	36,083	30,982	23,700	486,284	487,938	1,654
Other Projects	426	818	1,730	410,816	...	...
	70,537	74,000	65,000	1,815,924	...	
Deduct—Other outlay incurred from Ordinary Revenues		...	...	*285,434*	...	
TOTAL	70,537	74,000	65,000	1,530,490		
GRAND TOTAL	530,427	475,900	615,000	21,819,960	...	

* These works are constructed on the financial responsibility of the respective Local Governments.
† The further expenditure on this work will be met from Ordinary Revenues.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VII.—Gross receipts, working expenses, and net traffic receipts of Guaranteed and State Railways for five years ending 1888-89, with Revised Estimates for 1889-90 and Budget Estimates for 1890-91.

	Accounts.					Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.		
GUARANTEED RAILWAYS.	M.	M.	M.	M.	M.	M.	M.
Open mileage at beginning of year	4,636	4,528	3,921*	3,896	3,912	†3,241	3,241
Gross receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Eastern Bengal	82,325	...	...	...	...	...	...
Madras	716,965	760,952	794,264	821,527	861,715	920,000	925,000
South Indian	423,774	450,440	512,196	506,398	551,270	575,000	437,000
Bombay, Baroda and Central India	1,221,595	1,318,202	1,343,613	1,227,163	1,300,596	1,290,000	1,300,000
Great Indian Peninsula	3,514,397	3,654,192	3,971,652	3,984,601	4,208,148	3,690,000	4,000,000
Oudh and Rohilkhund	517,633	571,517	658,787	701,776	481,686	...	...
Sind, Punjab and Delhi	1,129,996	1,054,234	...	...	...	...	...
TOTAL	7,606,685	7,809,537	7,280,512	7,241,465	7,403,415	6,475,000	6,662,000
Working expenses.							
Eastern Bengal	85,153	...	...	...	...	...	...
Madras	424,121	439,380	504,611	513,922	498,676	515,000	515,000
South Indian	281,515	297,325	346,206	372,378	382,017	395,000	295,000
Bombay, Baroda and Central India	550,449	543,498	562,972	520,158	559,640	555,000	550,000
Great Indian Peninsula	1,779,690	1,850,110	1,857,344	1,842,185	1,999,032	1,910,000	1,960,000
Oudh and Rohilkhund	307,793	367,053	362,263	356,152	313,242	...	...
Sind, Punjab and Delhi	699,664	587,096	...	...	...	...	...
TOTAL	4,128,385	4,084,462	3,633,396	3,604,795	3,752,607	3,375,000	3,320,000
Net traffic receipts.							
Eastern Bengal	—2,828	...	...	...	...	...	...
Madras	292,844	321,572	289,653	307,605	363,039	405,000	410,000
South Indian	142,259	153,115	165,990	134,020	169,253	180,000	142,000
Bombay, Baroda and Central India	671,146	774,704	780,641	707,005	740,956	735,000	750,000
Great Indian Peninsula	1,734,707	1,804,082	2,114,308	2,142,416	2,209,116	1,780,000	2,040,000
Oudh and Rohilkhund	209,840	204,464	296,524	345,624	168,444	...	...
Sind Punjab and Delhi	430,332	467,138	...	...	...	...	...
TOTAL	3,478,300	3,725,075	3,647,116	3,636,670	3,650,808	3,100,000	3,342,000

* The Sind, Punjab and Delhi Railway, 691 miles, was purchased by the State on 1st January 1886, and the mileage is shown under State Railways.

† The Bellary Branch of the Madras Railway, 33 miles in length, having been transferred to the Southern Mahratta Railway, the mileage is shown under State Railways.

‡ The Oudh and Rohilkhund Railway, 692 miles, was purchased by the State on 1st January 1889, and the mileage is shown under State Railways.

APPENDIX.

STATE RAILWAYS.	Accounts 1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	M.	M.	M.	M.	M.	M.	M.
Open mileage at beginning of year	5,632	(a) 6,966	7,227	8,081	8,979	(b) 10,407	11,196
Gross receipts.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
East Indian	4,310,425	4,703,587	4,707,202	4,603,216	4,471,119	4,470,300	4,480,300
Rajputana-Malwa	1,399,592	1,665,023	1,688,259	1,698,296	1,903,833	1,940,000	1,925,000
Cawnpore-Achnera	92,930	95,819	130,092				
Sindia	36,833	39,408	39,183	45,739	37,080	7,100	...
Bhopal	1,281	2,643	3,505	4,976	5,512	7,900	12,500
Wardha Coal	67,822	64,820	74,742	78,021	88,442	82,000	71,000
Bengal Nagpur	136,239	147,349	131,760	137,477	163,517	217,500	320,000
Katni-Umaria	...	...	3,326	8,125	...	...	
Umaria Colliery	1,572	2,224	6,873	11,447	17,822	25,500	36,000
Burma	216,640	233,585	291,663	331,041	314,241	350,000	380,000
Tounghoo-Mandalay	...	...	...	...	31,901	157,500	180,000
Jorhat	383	3,624	3,911	4,968	5,964	6,000	6,000
Cherra-Companygunj	...	...	226	1,220	620	1,200	1,200
Eastern Bengal: Eastern Bengal	463,346	455,588	537,136	958,431	1,070,589	1,145,000	1,150,000
Eastern Bengal: Northern Bengal	216,628	233,920	262,401				
Eastern Bengal: Kaunia-Dhurla	15,676	12,981	14,543				
Eastern Bengal: Dacca	2,559	12,723	27,997				
Tirhoot	124,972	128,026	159,921	180,506	170,854	220,000	225,000
Nalhati	7,638	7,880	8,654	9,405	10,459	10,100	10,100
Patna-Gya	51,793	51,750	53,645	52,887	49,895	51,900	51,500
Bengal Central	...	54,129	34,575	75,538	72,389	74,500	77,000
Oudh and Rohilkhand	...	...	...	...	174,788	785,000	820,000
Benares Branch	...	...	...	175	700		
Indian Midland	...	...	9,234	30,563	108,154	320,000	450,000
Dildarnagar-Ghazipur	4,673	4,650	4,738	4,833	4,604	...	...
Bareilly-Pilibhit	899	8,393	10,126	9,558	9,350	11,000	11,000
Lucknow-Sitapur-Seramau	...	...	1,656	18,305	25,428	31,400	37,500
North Western	1,126,401	1,808,224	2,373,245	2,188,185	2,573,190	2,865,000	2,700,000
Amritsar-Pathankot	19,958	28,985	7,320†	7,350†	8,738†	10,100†	11,200†
Jummu-Kashmir	...	..	...	...	...	...	...
South Indian	...	...	...	...	...	...	132,500
Villupuram-Guntakal	...	...	...	...	...	...	15,000
" " Nellore Branch	...	...	...	4,845	23,566	25,400	32,500
Bellary-Kistna	...	...	...	6,181	...	...	...
Dhond and Manmad*	20,427	22,062	23,376	22,734	25,545	24,900	25,000
Southern Mahratta	33,244	102,818	182,317	326,423	399,806	415,000	485,000
Mysore	...	...	37,401	51,481	59,014	98,500	123,000
Bezvada Extension	...	...	...	...	...	7,500	9,000
TOTAL	8,351,931	9,890,211	10,829,027	10,871,926	11,827,120	13,360,300	13,777,300
Working expenses.							
East Indian	1,829,235	1,882,269	1,721,762	1,662,581	1,689,946	1,650,000	1,640,000
Rajputana-Malwa	772,169	897,238	899,363	907,154	970,424	1,025,000	1,012,500
Cawnpore-Achnera	68,492	79,222	80,728				
Sindia	19,572	19,440	19,472	21,322	17,703	3,400	14,500
Bhopal	1,746	3,731	2,556	4,457	4,977	7,900	11,000
Wardha Coal	47,603	51,594	59,627	68,028	61,323	57,000	55,000
Bengal-Nagpur	80,480	94,705	80,370	86,760	127,058	166,000	220,000
Katni-Umaria	...	...	2,588	9,600	...	...	...
Umaria Colliery	1,379	9,265	8,149	2,634	20,363	22,500	28,000
Burma	134,468	174,769	173,250	175,841	189,876	202,500	205,000
Tounghoo-Mandalay	...	...	..	...	32,545	123,500	130,000
Jorhat	725	4,229	5,376	6,441	5,707	6,000	5,800
Cherra-Companygunj	...	...	2,361	3,716	2,116	2,600	2,200
Eastern Bengal: Eastern Bengal	197,262	298,637	326,752	481,139	490,105	505,000	510,000
Eastern Bengal: Northern Bengal	152,031	149,034	141,174				
Eastern Bengal: Kaunia-Dhurla	11,980	11,019	11,229				
Eastern Bengal: Dacca	707	18,458	28,699				
Carried over	3,317,849	3,693,610	3,563,396	3,429,673	3,612,143	3,771,400	3,834,000

* The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receives a percentage of the gross receipts.

† Net Receipts.

(a) Includes one-fifth the length of the Bhopal Railway and the whole length of the Sind, Punjab and Delhi Railway.

(b) Includes the length of the Oudh and Rohilkhand Railway.

APPENDIX.

	Accounts. 1884-85	1885-86.	1886-87.	1887-88.	1888-89	Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
Working expenses—continued.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	3,317,849	3,693,610	3,563,396	3,429,673	3,612,143	3,771,400	3,834,000
Tirhoot	96,847	91,558	98,583	106,156	96,254	95,500	100,000
Nalhati	7,213	6,678	6,711	6,192	8,541	7,600	8,000
Patna-Gya	29,825	27,179	27,898	24,613	23,786	24,600	24,500
Bengal Central	...	54,713	43,351	67,611	51,147	47,000	54,000
Oudh and Rohilkhand	...	...	...	...	54,558	} 350,000	360,000
Benares Branch	...	...	...	69	80		
Indian Midland	...	...	8,199	20,098	69,512	217,500	280,000
Dildarnagar-Ghazipur	2,727	2,436	2,461	2,245	2,195	.	.
Bareilly-Pilibhit	1,385	6,113	7,675	6,766	6,592	7,500	7,500
Lucknow-Sitapur-Seramau	...	...	1,207	14,998	18,153	20,800	22,500
North Western	600,255	845,651	1,316,886	1,633,529	1,742,526	1,830 000	1,830,000
Amritsar-Pathankot	17,535	24,171	—2,218	...	...	...	..
Jummu-Kashmir	...	...	...	...	...	...	.
South Indian	...	...	...	...	...	...	82,500
Villupuram-Guntakal	...	...	...	...		.	10,000
" " Nellore Branch	...	...	...	9,154	27,060	18,500	25,000
Bellary-Kistna	...	...	...	8,519	...	..	
Dhond and Manmad*	...	...	...	...	...	...	.
Southern Mahratta	33,183	81,302	125,596	222,138	298 965	312,500	355,000
Mysore	...	...	20,144	42,426	47,744	87,000	96,500
Bezvada Extension	...	...	...	...	...	5,800	6 500
Exchange	38,795	...		...	...	...	...
TOTAL	4,145,614	4,833,411	5,219,889	5,594,187	6,059,256	6,795,700	7,006,000
Net Traffic receipts.							
East Indian	2,481,190	2,821,318	2,985,440	2,940,635	2,781,173	2,820,300	2,840,300
Rajputana-Malwa	627,423	767,785	788,956	} 791,142	933,409	915,000	912,500
Cawnpore-Achnera	24,438	16,597	49,364				
Sindia	17,261	19,968	19,711	24,417	19,377	3,700	—14,500
Bhopal	—465	—1,088	949	519	535	...	1,500
Wardha Coal	20,219	13,226	15,115	9,993	27,119	25,000	16,000
Bengal-Nagpur	55,759	52,644	51,390	50,717	36,459	51,500	100,000
Katni-Umaria	...	...	738	—1,475	...	...	
Umaria Colliery	193	—7,041	—1,276	8,813	—2,541	3,000	8,000
Burma	82,172	58,816	118,413	155,200	124,365	147,500	175,000
Tounghoo-Mandalay	...	...	...	...	—644	34,000	50,000
Jorhat	—342	—605	—1,465	—1,473	257	. .	200
Cherra-Companygunj	...	...	—2,135	—2,496	—1,496	—1,400	—1,000
EASTERN BENGAL: Eastern Bengal	266,084	156,951	210,384	} 477,292	580,484	640,000	640,000
Northern Bengal	64,597	84,886	121,227				
Kaunia-Dhurla	3,696	1,962	3,314				
Dacca	1,852	—5,735	—702				
Tirhoot	28,125	36,468	61,338	74,350	74,600	124,500	125,000
Nalhati	425	1,202	1,943	3,213	1,918	2,500	2,100
Patna-Gya	21,968	24,571	25,747	28,274	26,109	27,300	27,000
Bengal Central	...	—584	—8,776	7,927	21,242	27,500	23,000
Oudh and Rohilkhand	...	...	...	...	120,230	} 435,000	460,000
Benares Branch	...	...	...	106	620		
Indian Midland	...	...	1,035	10,465	38,642	102,500	170,000
Dildarnagar-Ghazipur	1,946	2,214	2,277	2,588	2,409	...	...
Bareilly-Pilibhit	—486	2,280	2,451	2,792	2,758	3,500	3,500
Lucknow-Sitapur-Seramau	..	...	449	3,307	7,275	10,600	15,000
North Western	526,146	962,573	1,056,359	554,656	830,664	1,035,000	870,000
Amritsar-Pathankot	2,423	4,814	9,538	7,350	8,738	10,100	11,200
Jummu-Kashmir	...	...	...	...	...	...	.
South Indian	...	...	...	...	...	...	50,000
Villupuram-Guntakal	...	...	...	...	...	...	5,000
" " Nellore Branch	...	...	...	—4,309	—3,494	6,900	7,500
Bellary-Kistna	...	...	...	—2,338	...	...	.
Dhond and Manmad*	20,427	22,062	23,376	22,734	25,545	24,900	25,000
Southern Mahratta	61	21,516	56,721	104,285	100,841	102,500	130,000
Mysore	...	...	17,257	9 055	11,270	11,500	26,500
Bezvada Extension	...	...	...	...	...	1,700	2,500
Exchange	—38,795	...	...	...	...	...	
TOTAL	4,206,317	5,056,800	5,609,138	5,277,739	5,767,864	6,564,600	6,681,300

* The working of this line was transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only receive a percentage of the gross receipts.

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VIII.—Gross receipts, working expenses and net earnings of Irrigation—Major Works, for five years ending 1888-89, with Revised Estimate for 1889-90, and Budget Estimate for 1890-91.

	Actuals.					Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
DIRECT RECEIPTS—							
Orissa canals	14,358	20,735	17,961	22,304	24,351	26,500	28,000
Midnapore canal	25,796	26,249	23,419	23,438	25,180	26,500	25,000
Hidgellee Tidal canal	4,351	5,245	5,440	4,186	5,517	4,100	6,000
Sone canals	86,247	106,264	91,843	60,395	84,389	87,300	86,000
Ganges canal	291,662	194,967	220,926	197,254	213,014	210,000	215,640
Lower Ganges canal	169,434	135,688	105,666	106,614	123,382	136,000	136,930
Agra canal	79,190	46,689	61,338	48,148	46,622	54,000	61,380
Eastern Jumna canal	79,374	61,034	69,864	70,305	71,154	71,100	68,670
Betwa canal	...	...	2,070	3,057	7,313	8,000	7,480
Western Jumna canal	160,237	82,635	83,898	135,366	90,170	108,500	119,000
Chenab canal	...	...	...	25	3,768	10,000	10,000
Bari Doab canal	105,421	118,887	129,138	126,141	139,232	140,000	140,000
Sirhind canal	3,249	13,467	35,491	69,900	113,233	146,500	150,000
Swat River canal	...	25	2,672	10,326	22,753	24,000	24,000
Godavari Delta System	9,601	10,738	10,601	12,431	10,653	11,500	10,650
Kistna " "	3,300	3,522	3,791	4,394	4,669	4,550	4,600
Sangam Anicut "	...	...	..	86	142	40	160
Desert canal	2,865	2,158	3,735	3,697	7,037	5,088	4,340
Begari "	3,456	3,131	4,544	2,549	5,097	3,992	3,186
Eastern Nara Works	1,804	1,872	1,772	1,599	1,681	1,838	2,005
Mutha canals	14,069	15,055	18,340	18,958	21,640	20,830	21,830
Nira canal	...	24	274	768	1,029	2,670	3,170
Other projects	20,612	16,388	17,041	29,020	39,776	47,992	45,859
TOTAL	1,075,026	864,773	909,824	950,961	1,061,802	1,151,000	1,173,900
PORTION OF LAND REVENUE DUE TO IRRIGATION—							
Ganges canal	44,301	44,301	44,301	44,301	44,301	44,301	44,301
Lower Ganges canal	20,783	20,783	20,783	20,783	20,959	20,959	20,959
Eastern Jumna "	22,154	22,153	22,153	22,154	22,153	22,153	22,153
Western Jumna "	5,832	5,833	5,832	5,140	5,275	5,500	2,200
Bari Doab canal	27,557	34,250	60,497	37,526	40,469	40,000	40,000
Godavari Delta System	160,678	173,695	178,140	183,853	195,920	199,215	203,015
Kistna " "	101,609	110,592	113,667	132,273	142,362	145,825	150,765
Sangam Anicut "	...	3,970	5,824	8,041	8,541	11,305	14,250
Desert canal	10,834	9,389	6,072	8,254	11,030	13,510	14,050
Begari "	20,386	23,651	19,377	19,391	25,223	28,514	29,414
Eastern Nara Works	17,880	19,039	22,753	28,020	34,586	37,763	41,276
Mutha canals	...	*—345*	*—476*	*—468*	*—562*	...	...
Nira canal	...		*—6*	*—31*	*—44*	...	...
Other projects	33,804	95,296	98,552	93,318	120,828	100,319	105,785
TOTAL	465,818	562,607	597,469	602,555	671,041	669,364	688,168
TOTAL REVENUE—							
Orissa canals	14,358	20,735	17,961	22,304	24,351	26,500	28,000
Midnapore canal	25,796	26,249	23,419	23,438	25,180	26,500	25,000
Hidgellee Tidal canal	4,351	5,245	5,440	4,186	5,517	4,100	6,000
Sone canals	86,247	106,264	91,843	60,395	84,389	87,300	86,000
Ganges canal	335,963	239,268	265,227	241,555	257,315	254,301	259,941
Lower Ganges canal	190,217	156,471	126,449	127,397	144,341	156,959	157,889
Agra canal	79,190	46,689	61,338	48,148	46,622	54,000	61,380
Eastern Jumna canal	101,528	83,187	92,017	92,459	93,307	93,253	90,823
Betwa canal	...	...	2,070	3,057	7,313	8,000	7,480
Western Jumna canal	166,069	88,468	89,730	140,506	95,445	114,000	121,200
Chenab canal	...	...	...	25	3,768	10,000	10,000
Bari Doab canal	132,978	153,137	189,635	163,667	179,701	180,000	180,000
Sirhind canal	3,249	13,467	35,491	69,900	113,233	146,500	150,000
Swat River canal		25	2,672	10,326	22,753	24,000	24,000
Godavari Delta System	170,279	184,433	188,741	196,284	206,573	210,715	213,665
Kistna " "	104,909	114,114	117,458	136,667	147,031	150,375	155,365
Sangam Anicut "	...	3,970	5,824	8,127	8,683	11,345	14,410
Desert canal	13,699	11,547	9,807	11,951	18,067	18,598	18,390
Begari "	23,842	26,782	23,921	21,940	30,320	32,506	32,600
Eastern Nara Works	19,684	20,911	24,525	29,619	36,267	39,601	43,281
Mutha canals	13,752	14,710	17,864	18,490	21,078	20,830	21,830
Nira canal	...	24	268	737	985	2,670	3,170
Other projects	54,733	111,684	115,593	122,338	160,604	148,311	151,644
TOTAL	1,540,844	1,427,380	1,507,293	1,553,516	1,732,843	1,820,364	1,862,068

APPENDIX.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VIII.—Gross Receipts, working expenses and net earnings of Irrigation—Major Works, for five years ending 1888-89, with Revised Estimate for 1889-90 and Budget Estimate for 1890-91—*concluded*.

	Actuals.					Revised Estimate, 1889-90.	Budget Estimate, 1890-91.
	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Working Expenses—							
Orissa canals	31,573	34,258	50,193	48,131	38,717	44,350	43,100
Midnapore canal	22,317	20,985	22,637	24,007	20,035	21,000	21,600
Hidgellee Tidal canal	3,689	4,862	2,284	6,490	7,535	3,300	4,900
Sone canals	60,396	55,237	58,146	71,731	75,522	75,000	72,300
Ganges canal	92,609	86,026	85,535	88,300	91,931	84,779	92,538
Lower Ganges canal	82,154	81,327	79,186	86,397	96,850	94,805	85,420
Agra canal	26,565	26,313	28,337	24,478	24,113	26,699	24,903
Eastern Jumna canal	19,164	18,128	20,562	19,266	25,467	25,204	24,018
Betwa canal	...	208	6,995	8,295	10,444	10,630	10,050
Western Jumna canal	44,177	47,834	48,869	55,527	47,536	45,300	53,500
Chenab canal	...	...	...	5,733	7,835	10,000	10,000
Bari Doab canal	47,289	52,014	55,781	49,665	56,561	58,100	58,500
Sirhind canal	14,022	21,276	23,071	34,537	53,647	60,000	60,000
Swat River canal	...	2,372	5,243	8,375	8,745	10,400	10,000
Godavari Delta System	50,476	56,486	48,594	51,680	52,221	48,392	49,800
Kistna " "	27,691	29,413	32,514	32,663	32,299	34,702	34,300
Sangam Anicut "	...	468	2,577	4,369	4,170	4,566	5,400
Desert canal	3,149	2,848	4,075	4,041	2,718	3,181	2,890
Begari "	5,835	5,042	5,300	6,126	6,452	6,308	5,870
Eastern Nara Works	6,488	6,467	6,443	5,474	8,393	7,391	6,900
Mutha canals	6,831	6,120	6,838	6,034	6,246	6,911	6,800
Nira canal	...	1,256	1,822	1,673	1,716	2,551	4,250
Other projects	26,998	34,210	31,771	34,615	42,523	40,731	41,761
Total	571,423	593,150	626,773	677,607	721,676	724,300	728,800
Net Revenue—							
Orissa canals	*—17,215*	*—13,523*	*—32,232*	*—25,827*	*—14,366*	*—17,850*	*—15,100*
Midnapore canal	3,479	5,264	782	*—569*	5,145	5,500	3,400
Hidgellee Tidal canal	662	383	3,156	*—2,304*	*—2,018*	800	1,100
Sone canals	25,851	51,027	33,697	*—11,336*	8,867	12,300	13,700
Ganges canal	243,354	153,242	179,692	153,255	165,384	169,522	167,403
Lower Ganges canal	108,063	75,144	47,263	41,000	47,491	62,154	72,469
Agra canal	52,625	20,376	33,001	23,670	22,509	27,301	36,477
Eastern Jumna canal	82,364	65,059	71,455	73,193	67,840	68,049	66,805
Betwa canal	...	*—208*	*—4,925*	*—5,238*	*—3,131*	*—2,630*	*—2,570*
Western Jumna canal	121,892	40,634	40,861	84,979	47,909	68,700	67,700
Chenab canal	...	...	...	*—5,708*	*—4,067*	...	...
Bari Doab canal	85,689	101,123	133,854	114,002	123,140	121,900	121,500
Sirhind canal	*—10,773*	*—7,809*	12,420	35,363	59,586	86,500	90,000
Swat River canal	...	*—2,347*	*—2,571*	1,951	14,008	13,600	14,000
Godavari Delta System	119,803	127,947	140,147	144,604	154,352	162,323	163,865
Kistna " "	77,218	84,701	84,944	104,004	114,732	115,673	121,065
Sangam Anicut "	...	3,502	3,247	3,758	4,513	6,779	9,010
Desert canal	10,550	8,699	5,732	7,910	15,349	15,417	15,500
Begari "	18,007	21,740	18,621	15,814	23,868	26,198	26,730
Eastern Nara Works	13,196	14,444	18,082	24,145	27,874	32,210	36,381
Mutha canals	6,921	8,590	11,026	12,456	14,832	13,919	15,030
Nira canal	...	*—1,232*	*—1,554*	*—936*	*—731*	119	*—1,080*
Other projects	27,735	77,474	83,822	87,723	118,081	107,580	109,883
Total	969,421	834,230	880,520	875,909	1,011,167	1,096,064	1,133,268

APPENDIX.

Capital Account of Guaranteed and Subsidized Railways.

TABLE IX.—Abstract of Budget Estimates of Capital transactions of Guaranteed and Subsidized Railways, 1889-90 and 1890-91.

RAILWAYS.	Amount in Rupees.			Amount of Exchange.			Amount in Pounds Sterling.		
	1889-90.		Budget, 1890-91.	1889-90.		Budget, 1890-91.	1889-90.		Budget, 1890-91.
	Budget.	Revised.		Budget.	Revised.		Budget	Revised.	
GUARANTEED RAILWAYS.	R	R	R	R	R	R	£	£	£
RECEIPTS.									
Madras	22,00,000	23,75,000	23,00,000	1,83,000	1,98,000	1,92,000	201,700	217,700	210 800
South Indian	18,50,000	21,25,000	16,50,000	77,000	89,000	69,000	177,300	203 600	158,100
Bombay, Baroda and Central India	23,50,000	25,50,000	24,00,000	1,96,000	2,12,000	2,00,000	215,400	233,800	220,000
Great Indian Peninsula	70,00,000	68,00,000	70,00 000	5,83,000	5,67,000	5,83,000	„ 641,700	623,300	641,700
TOTAL	1,34,00,000	1,38 50,000	1,33,50,000	10,39,000	10,66,000	10,44,000	1,236,100	1,278,400	1,230,600
ADVANCES.									
Madras	20,00,000	19,50,000	19,50,000	1,67,000	1,63,000	1,63,000	183,300	178,700	178,700
South Indian	11,50,000	11,50,000	9,50,000	48 000	48,000	40,000	110,200	110,200	91,000
Bombay, Baroda and Central India	15,50,000	13,00,000	14,75,000	1,29,000	1,08,000	1,23,000	142,100	119,200	135,200
Great Indian Peninsula	49,00,000	38,50,000	50 00,000	4,08,000	3,21,000	4,17,000	449 200	352,900	458,300
TOTAL	96,00,000	82,50,000	93,75,000	7,52,000	6 42,000	7,43,000	884,800	761,000	863,200
NET RECEIPTS.									
Madras	2,00,000	4,25,000	3,50 000	16,000	35,000	29,000	18,400	39,000	32,100
South Indian	7,00,000	9 75,000	7,00,000	29,000	41,000	29,000	67,100	93,400	67,100
Bombay, Baroda and Central India	8,00,000	12,50,000	9,25,000	67,000	1,04,000	77,000	73 300	114,600	84,800
Great Indian Peninsula	21,00,000	29,50,000	20,00,000	1,75,000	2,46,000	1,66,000	192,500	270,400	183,400
TOTAL	38,00,000	56 00,000	39,75,000	2,87,000	4,26,000	3,01,000	351,300	517,400	367,400
SUBSIDIZED RAILWAYS.									
RECEIPTS.									
Gain on remittances to India: Southern Mahratta	...	...	...	85,000	1,73,000	93,000	—8,500	—17,300	—9 300
Mysore	...	...	...	5,000	750	12 000	—500	—75	—1,200
Indian Midland	...	...	...	9,78,000	3,34,000	3,80 000	—97,800	—33,400	—38,000
Bengal Central	...	...	...	...	1,400	900	...	—140	—90
Bengal-Nagpur	...	...	...	5,71,000	4,82,000	8,98,000	—57,100	—48,200	—89,800
Rohilkhand-Kumaon	...	...	...	...	1,400	...	...	—140	
TOTAL	...	..	...	16,39,000	9,92,550	13,83,900	—163,900	—99,255	—138,390
WITHDRAWALS.									
Southern Mahratta, including Bellary-Kistna	21,62,000	19,12,000	13,31,000	3,60,000	3,18,670	2,21,830	180 200	159,333	110,917
Mysore	9,00,000	12,60,000	6 23,000	2,25,000	3,15,000	1,55,750	67,500	94,500	46,725
Indian Midland	40,47,000	38,92,000	20,17,000	8,09,400	7,78,400	4,03,400	323,760	311,360	161,360
Bengal Central	2,03,000	2,45,000	3 50,000	58,000	70,000	1,00,000	14,500	17 500	25,000
Bengal-Nagpur	1,06,98,000	1,05,86,000	92,65,000	24 70,000	24,43,000	21,38,000	822,800	814,300	712,700
Rohilkhand-Kumaon	..	1,00,000	8,50,000	...	30 000	2 55,000	...	7,000	59,500
TOTAL	1,80,10 000	1,79,95,000	1,44,36,000	39,22,400	39,55,070	32,73 980	1,408,760	1,403 993	1,116,202
Net Withdrawals	1,80,10,000	1,79 95,000	1,44,36,000	22,83,400	29,62,520	18 90,080	1,572 660	1,503,248	1,254,592
GUARANTEED AND SUBSIDIZED RAILWAYS.									
Net Withdrawals	1,42,[illegible],000	1,23,95,000	1,04,61,000	19,96,400	25,36,520	15,89,080	1,221,360	985 848	887,192

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, March 3rd, 1890.

Feebly unsettled conditions have prevailed over a large part of the Indian region during the week under review. The high pressure area in the north-west, which is characteristic of the cold season in India, has been, during part of this week, much less pronounced than in previous weeks. Hence barometric gradients and air movements have been slight, while the power of the sun has increased considerably. In consequence conditions have been favourable to the production and development of small local depressions which have resulted in thunder or dust storms and slight rainfall. There has been no serious storm during the week, but a depression, which appeared over Guzerat on the 3rd, though slight in itself, produced, owing to the high pressures which temporarily prevailed in the Punjab, steep gradients for easterly winds in North-Western India, and the weather in that region became very unsettled.

The chart of the 25th exhibited a somewhat complicated distribution of pressure. Relatively high readings were reported from the north-west of the Punjab, the Upper Assam Valley, and the south of the Peninsula, while low readings were shown over the west of the North-Western Provinces and the north of Bengal. Irregular cyclonic movements of the wind prevailed in the neighbourhood of the two depressions, and a northerly current was shown over Sind, Guzerat, and the Bay area, but in other parts of the Indian region the directions were variable. There was a good deal of cloud, except in Rajputana, the Peninsula, and parts of Bengal, and the weather was somewhat unsettled over Northern and Central India. On the 26th the only change of importance was the enlargement of the Bengal depression by the advance eastward of the depression from the North-Western Provinces. The general wind circulation was the same as that on the previous day. The weather in the northern and central parts of the country remained somewhat unsettled. The chart of the 27th showed that the Bengal depression was filling up, that the barometer had risen in the north-west, and that the general distribution was such as is characteristic of the cold season. The weather was fine. On the 28th conditions were practically unaltered, and on March 1st the only important feature in the changes was a rapid barometric fall in the Punjab During this day (the 1st), there was probably a fall of snow and rain over the mountains to the west and north-west of the Punjab, as the next morning's observations showed a brisk fall of temperature and rise of pressure in north-west of the Punjab. At Colombo, the wind had shifted to east, but these were the only important alterations. On the 3rd the barometer was still rising in the Punjab, but it had fallen in Guzerat and Kattiawar, where a well marked depression had appeared. There was a general indraught of wind towards this depression from surrounding regions. The easterly wind noticed at Colombo on the 2nd had extended over the south of the Peninsula.

Temperature—Though less high than in the preceding week, has been generally above the average. The warmest day, relatively to the average, was the 25th; the coolest the 28th. In Burma, the Punjab and Bombay on every

day of the week the mean temperature was more or less excessive, and in Bengal, the Central Provinces, Guzerat, Central India, Sind, and Rajputana, there was only one day on which the weather was cooler than usual. In the other Provinces the days of excessive and of deficient temperature were nearly equal. On the hills the variations from the normal have been comparatively slight.

The following table shows the variations of the mean temperature of the present and of the past week from the normal, according to Provinces:—

PROVINCE.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
	°	°
Burma	+1·7	+1·3
Bengal	+3·3	+1·2
North-Western Provinces	+2·9	+1·4
Punjab	+1·3	+1·8
Bombay	+2·1	+1·1
Central Provinces	+2·7	+1·5
Guzerat and Central India	+3·6	+1·8
Sind and Rajputana	+3·6	+2·0
Madras	+0·9	—0·1

These figures show that, except in the Punjab, the weather relatively to the average has been considerably cooler during the week under review than during the preceding week. At Sholapur on the 1st the maximum temperature exceeded 100° (100°·7).

Rain.—The area of rainfall this week is much larger than that recorded during many weeks past. At twenty-seven out of the fifty-one rainfall divisions rain has been recorded. The amounts are not large, the average rainfall of the division only exceeding ½ inch in four cases and being below $\frac{1}{10}$ of an inch in sixteen cases, but it is nevertheless a substantial improvement on the records of many weeks past. The regions in which the rainfall was heaviest are the south-west of the Peninsula and the Tenasserim division of Burma, while the regions without rainfall include the following divisions, *viz.*,—Central and Upper Burma and Arakan, Central and North Bengal, North-Western Provinces, West, and the Punjab, South and Central, all the divisions in the west, centre and east of the Peninsula, the west of the Central Provinces, the west of Rajputana, and the whole of Sind, Guzerat and Kattiawar. The rainfall in all parts of the Indian region was scattered throughout the week. The maximum falls exhibit very few amounts calling for notice. The following were the largest amounts:—Tavoy 1¾ inches; Ghazipur (North-Western Provinces) 2¾ inches; Bansdeh (Ballia, North-Western Provinces) 1½ inches; Badagara (Calicut) 4¼ inches; Cunoor (Nilgiris) 8 inches; Bilaspur (Central Provinces) 6 inches; and Ambassamudram (Tinnevelly) 2¾ inches.

The state of the seasonal fall as shown by the concluding column of the following table has been very little modified by the slight falls here recorded.

Province.	Division.	Rainfall data for week ending 3rd March 1890.			Rainfall data from October 15th to 3rd March 1890.		
		Average actual rainfall of Division	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 3rd March.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
Burma	Tenasserim	0·61	0	+0·61	20·31	5·33	+281
	Lower Burma	0·05	0·05	0	8·43	6·35	+ 33
	Central do.	0	0	0	7·06	4·25	+ 66
	Upper do.	0	?	?	3·80	?	?
	Arakan	0	0·07	—0·07	7·59	5·89	+ 29
Bengal and Assam	Eastern Bengal	0·13	0·19	—0·06	8·36	5·77	+ 45
	Assam (Surma)	0·01	0·87	—0·86	5·78	6·17	— 6
	Do. (Brahmaputra)	0·11	0·29	—0·18	3·41	5·07	— 33
	Deltaic Bengal	0·08	0·24	—0·16	10·38	4·81	+116
	Central do.	0	0·10	—0·10	3·74	3·79	— 1
	North do.	0	0·05	—0·05	1·26	3·57	— 65
	Orissa	0·14	0·13	+0·01	15·61	7·18	+117
	Chutia Nagpur	0·06	0·08	—0·02	3·06	3·44	— 11
	Behar (South)	0·10	0·01	+0·09	0·65	2·80	— 77
	Do. (North)	0·01	0·01	0	0·62	2·50	— 75
North-Western Provinces and Oudh.	North-Western Provinces (East)	0·14	0·08	+0·06	1·37	2·28	— 40
	Oudh (South)	0·03	0·05	—0·02	0·07	1·06	— 96
	Do. (North)	0·01	0·13	—0·12	0·13	1·93	— 93
	North-Western Provinces (Central)	0·05	0·06	—0·01	0·06	1·57	— 96
	North-Western Provinces (West)	0	0·12	—0·12	0·08	1·51	— 95
	North-Western Provinces (Sub-montane)	0·08	0·18	—0·10	0·56	2·98	— 81
Punjab	Punjab (South)	0	0·29	—0·29	0·23	1·93	— 88
	Do. (Central)	0	0·18	—0·18	0·37	2·29	— 84
	Do. (Submontane)	0·01	0·26	—0·25	0·62	3·97	— 84
	Do. (Hill-Districts)	0·10	0·99	—0·89	3·30	9·89	— 67
	Do. (North-West)	0·07	0·39	—0·32	0·95	5·39	— 82
	Do. (West)	0·03	0·16	—0·13	0·27	1·64	— 84
Bombay and Malabar Coast Districts (Madras).	Malabar	0·69	0·05	+0·64	13·32	12·24	+ 9
	Madras (South Central)	0·88	0·02	+0·86	8·20	10·19	— 46
	Coorg	0·01	0·05	—0·04	12·79	9·25	+ 38
	Mysore	0	0·03	—0·03	3·03	4·72	— 36
	Konkan	0	0·02	—0·02	4·90	2·38	+106
	Bombay—Deccan	0	0·03	—0·03	5·10	3·88	+ 31
	Hyderabad (North)	...		...	...	...	..
	Khandeish	0	0·03	—0·03	1·26	3·46	— 64
Central Provinces and Berar.	Berar	0	0·04	—0·04	3·14	3·33	— 6
	Central Provinces (West)	0	0·05	—0·05	2·96	2·29	+ 29
	Do. (Central)	0·09	0·11	—0·02	1·82	2·51	— 27
	Do. (East)	0·34	0·02	+0·32	2·31	2·24	+ 3
Bombay (North)	Guzerat	0	0·03	—0·03	0·02	0·68	— 97
	Kattiawar	0	0·01	—0·01	0	0·43	—100
	Sind	0	0·05	—0·05	0·03	0·79	— 96
Rajputana and Central India	Central India (East)	0	0·06	—0·06	0·14	1·63	— 91
	Rajputana (East), Central India (West)	0·02	0·03	—0·01	0·02	0·92	— 98
	Rajputana (West)	0	0·09	—0·09	0	0·71	—100
Madras	East Coast (North)	0	0·07	—0·07	12·85	9·59	+ 34
	Do. do. (a)	0	?	?	0·45	?	?
	Hyderabad (South)	0	0·02	—0·02	2·71	2·49	+ 9
	Madras (Central)	0	0·02	—0·02	5·01	4·74	+ 7
	East Coast (Central)	0	0·02	—0·02	10·77	15·48	— 30
	Do. (South)	0·01	0·10	—0·09	11·95	18·61	— 36
	Madras (South)	0·90	0·14	+0·76	6·35	14·87	— 57

W. L. DALLAS,

Assistant Meteorological Reporter to the Government of India.

SIMLA, *the 6th March, 1890.*

E. C. BUCK,

Secretary to the Government of India.

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GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, March 10th, 1890.

From a consideration of the weather reports of the past week, it appears that we have now entered on the period known as the spring storm rainfall of India. This period has set in somewhat earlier than usual—an effect due probably to the high temperatures and low pressures which, during the past two months, have resulted from the absence of the normal winter rainfall. This storm rainfall, to which all parts of India except perhaps the west of the Peninsula are liable, originates in all probability in the increasing effect of the ascending sun on the land surface of India. This effect causes, more particularly during the day, a large flow of moist air from the sea to the land areas, and the great contrasts of humidity which exist between the land and sea generated currents of air occasion small local storms during which the vapour of the damper current is precipitated with considerable electrical disturbance.

During the week under review these causes have been operative over the greater part of India and though the rainfall has been light the area over which rain has fallen is larger than that shown in any previous week since the monsoon rains of last year. Only in Burma, the west coast of the Peninsula and the normally dry provinces of Guzerat, Kathiawar and Sind has there been no rain and at a great number of the rainfall divisions the average amount of rain received has exceeded the normal of the week.

The chart of the 4th showed that a shallow depression which had appeared over Sind on the 3rd had advanced eastward and covered the North Konkan, Khandeish and a large part of the Central Provinces, while the highest readings were reported from the submontane parts of the North-Western Provinces, hence feeble gradients for easterly winds prevailed over Northern India and rain was falling all over the region intervening between the areas of high and low pressures. A shallow depression also existed to the south of the Peninsula and the weather was unsettled at the more southern stations. Fresh winds prevailed in several parts of the Indian region, but the directions were variable. On the 5th the depression, now very slight, lay near Allahabad and the weather was rainy and unsettled over the whole of the Gangetic plain and the Punjab. The fall of snow on the hills had apparently resulted in a strong outset of heavy cool air from the Himalayas, so that northerly winds and a rising barometer prevailed along the line of the hills. In the south the weather was unaltered. On the 6th the normal cold weather distribution, *viz.*, high pressures over North-Western and Central India and low pressures over the Peninsula, the Bay and Bengal, was established and the weather had become much finer. On the following day, the 7th, a similar distribution existed and the weather was fine all over Northern India. A slight depression had formed over the Peninsula and slight rain was falling in the east and south. Pressure was, however, giving way briskly in the north-west. On the 8th, under the influence of the fall noticed on the preceding day, the high pressure area had deserted North-Western India, and advanced south-eastward to Central India and the North-Western Provinces, while the small depression over the Peninsula had advanced northward to Berar, and rain had fallen over the Central Provinces. On the 9th a moderate depression was shown over Sind and gradients between Sind and the north-west of the Punjab were rather steep. In other parts of the Indian region pressure was uniform with numerous very slight local depressions, and very variable winds. The chart of the 10th showed that the depression from Sind had advanced south-eastward to Guzerat, Kathiawar and the North Konkan, but that there was very little other change.

Temperature.—A cold period set in over India early in the week and lasted till its close. It commenced in Sind and Rajputana on the 4th, but was not

felt in the other provinces until the 5th. The cold was most severe on the 6th, after which the intensity decreased until the 8th, when it again increased, and the 10th was almost as cold as the 6th. In Madras, the variations were to a certain extent the reverse of those existing in other parts of India, the weather at the close of the week being warmer than the normal.

The following table shows the variations of the mean temperature of the present and of the past weeks from the normal average according to Provinces:—

PROVINCES.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
	°	°
Burma	+1·3	—0·2
Bengal	+1·2	—1·7
North Western Provinces	+1·4	—1·4
Punjab	+1·8	—2·5
Bombay	+1·1	—0·3
Central Provinces	+1·5	—2·2
Guzerat and Central India	+1·8	—0·2
Sind and Rajputana	+2·0	—0·2
Madras	—0·1	+0·1

This table shows that compared with the normal the mean temperature, in all provinces, except Madras, where, as previously stated, the variations are frequently the reverse of those existing in other parts of India, has fallen quickly since the preceding week and that the temperature has been low for the season. The greatest relative fall has been in the Punjab and exceeds 4°. The maximum temperature on no occasion exceeded 100° during the week under review.

Rain—Fell in some parts of India on each day of the week under review. It is reported from forty out of the fifty-two rainfall districts into which India is divided, the heaviest average fall being in Malabar. There was no rain over Burma or in the Konkan, the Bombay Deccan, Guzerat, Kathiawar, Sind or the Jeypore district of North Madras, but in all these divisions the rainfall expected is either nil or exceedingly slight. The rainfall was in excess of the normal in one or two divisions in Bengal, in several divisions in the North-Western Provinces, in the submontane division of the Punjab, all over the south of the Peninsula and at all the Central India, Rajputana and Central Provinces divisions. Elsewhere it was defective, but generally by small amounts. The maximum falls exhibited large variations. In Bengal and Assam the only large fall reported was 3 inches at Sudiya in Lakhimpur. In the North-Western Provinces the maximum falls were generally about ½ inch, but Bora, in the Allahabad District received 3 inches; and Muskara (Hamirpur) 1 inch. In the southern parts of the Punjab the maxima were also generally about ½ inch, but in the submontane and north-western divisions they generally exceeded 1 inch and in Pipli in Umballa the fall equalled 1¾ inch. In the south of the Peninsula the falls were larger Palghat (Calicut) received 4 inches; Cotlayam (Travancore) 3 inches; Salyanagar (Coimbatore) 4½ inches, Katagari (Nilgiris) 3 inches; in the central parts of the country the maxima were relatively small, seldom exceeding 1 inch, and in Rajputana and Central India they were even smaller.

The final column of the concluding table shows that in Chota Nagpur and several divisions of the North-Western Provinces, the Punjab, and Central India, there has been a considerable improvement in the seasonal rainfall.

Province.	Division.	Rainfall data for week ending 10th March 1890.			Rainfall data from October 15th to 10th March 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to March 10th.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
Burma	Tenasserim	0	0·05	—0·05	20·31	5·38	+278
	Lower Burma	0	0	0	8·43	6·35	+ 33
	Central do.	0	0	0	7·06	4·25	+ 66
	Upper do.	0	?	?	3·80	?	?
	Arakan	0	0·06	—0·06	7·59	5·95	+ 28
Bengal and Assam	Eastern Bengal	0·03	0·77	—0·74	8·39	6·55	+ 28
	Assam (Surma)	0·02	0·87	—0·85	5·80	7·04	— 18
	Do. (Brahmaputra)	0·42	0·27	+0·15	3·83	5·34	— 28
	Deltaic Bengal	0·23	0·48	—0·25	10·61	5·29	+101
	Central do.	0·31	0·22	+0·09	4·06	4·01	+ 1
	North do.	0·01	0·18	—0·17	1·27	3·75	— 66
	Orissa	0·16	0·23	—0·07	15·77	7·41	+113
	Chutia Nagpur	0·70	0·27	+0·43	3·78	3·71	+ 2
	Behar (South)	0·10	0·13	—0·03	0·75	2·93	— 74
	Do. (North)	0·08	0·15	—0·07	0·70	2·65	— 74
North-Western Provinces and Oudh.	North-Western Provinces (East)	0·38	0·19	+0·19	1·75	2·48	— 29
	Oudh (South)	0·17	0·12	+0·05	0·24	1·77	— 86
	Do. (North)	0·10	0·17	—0·07	0·23	2·10	— 89
	North-Western Provinces (Central)	0·21	0·07	+0·14	0·27	1·64	— 84
	North-Western Provinces (West)	0·13	0·09	+0·04	0·21	1·59	— 87
	North-Western Provinces (Sub-montane)	0·13	0·31	—0·18	0·69	3·29	— 79
Punjab	Punjab (South)	0·22	0·25	—0·03	0·44	2·17	— 80
	Do. (Central)	0·25	0·25	0	0·62	2·54	— 76
	Do. (Sub montane)	0·53	0·41	+0·12	1·15	4·39	— 73
	Do. (Hill Districts)	1·03	1·12	—0·09	4·33	11·01	— 61
	Do. (North-West)	0·43	0·65	—0·22	1·38	6·04	— 77
	Do. (West)	0·11	0·21	—0·10	0·37	1·85	— 80
Bombay and Malabar Coast Districts (Madras).	Malabar	1·28	0·13	+1·15	14·60	12·37	+ 18
	Madras (South Central)	0·90	0·07	+0·83	9·10	12·93	— 29
	Coorg	1·09	0·11	+0·98	13·88	9·36	+ 48
	Mysore	0·60	0·04	+0·56	3·62	4·76	— 24
	Konkan	0	0	0	4·90	2·38	+106
	Bombay—Deccan	0	0·02	—0·02	5·11	3·90	+ 31
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0·01	0·03	—0·02	1·27	3·49	— 64
Central Provinces and Berar.	Berar	0·07	0·02	+0·05	3·21	3·35	— 4
	Central Provinces (West)	0·21	0·02	+0·19	3·17	2·31	+ 37
	Do. (Central)	0·36	0·06	+0·30	2·18	2·57	— 15
	Do. (East)	0·45	0·26	+0·19	2·76	2·50	+ 10
Bombay (North)	Guzerat	0	0	0	0·02	0·68	— 97
	Kathiawar	0	0·01	—0·01	0	0·44	—100
	Sind	0	0·14	—0·14	0·03	0·92	— 97
Rajputana and Central India.	Central India (East)	0·16	0·02	+0·14	0·30	1·65	— 82
	Rajputana (East), Central India (West)	0·06	0·05	+0·01	0·09	0·97	— 91
	Rajputana (West)	0·02	0·01	+0·01	0·02	0·72	— 97
Madras	East Coast (North)	0·07	0·15	—0·08	12·91	9·74	+ 33
	Do. (North) (a)	0	?	?	9·45	?	?
	Hyderabad (South)	0·02	0·08	—0·06	2·72	2·57	+ 6
	Madras (Central)	0·10	0·09	+0·01	5·16	4·83	+ 7
	East Coast (Central)	0·21	0·06	+0·15	10·98	15·54	— 29
	Do. (South)	0·08	0·09	—0·01	12·02	18·70	— 36
	Madras (South)	0·58	0·16	+0·42	6·92	15·03	— 54

W. L. DALLAS,

Assistant Meteorological Reporter to the Government of India.

SIMLA, *10th March, 1890.*

E. C. BUCK,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 8th March* —No rain in Godaveri, Cuddapah, Kurnool, Madras and Chingleput; moderate in Tinnevelly, Nilgiris and Malabar, and slight elsewhere. Crops generally good, but withered in parts of Nellore, Chingleput, South Arcot, Tanjore, Tinnevelly and Coimbatore. Paddy blighted in parts of North Arcot. Prices generally steady. Prospects fair.

For week ending 15th March.—No rain in Bellary, Anantapur, Madras, Chingleput, South Arcot, Tanjore, Trichinopoly and South Canara; slight elsewhere. Crops generally good, but withering in parts of Nellore, Chingleput, South Arcot, Tanjore, Trichinopoly, Coimbatore and Tinnevelly; crops blighted in parts of North Arcot. Outturn of paddy and dry grains below average in many districts. Prices generally rising. Prospects fair.

Bombay.—*For week ending 19th March.*—Slight rain in two talukas of Sind. Crops damaged by locusts in Shikarpur, poor in Nasik and below average in Satara. *Jowari* in Ahmednagar withered and cotton in Dharwar blighted. Prospects otherwise satisfactory.

Bengal.—*For week ending 18th March.*—Rainfall more important than for some weeks past, being rather general in South-West and East Bengal, Orissa, and Chota Nagpore. Cultivation for early crops proceeding, but in North Bengal rain much wanted. *Boro* or spring rice doing well. *Rabi* crops being gathered with generally fair results. Sugarcane harvest nearly over, and new cuttings being planted out. Opium collection satisfactory, but in Mozufferpore and Sarun it has suffered from high wind and cloudy weather. In Hajipore Sub-Agency outturn of opium will be below the average. In Chota Nagpore rain has done some damage to the *mohwa* crop. Price of rice remains steady and high. Nothing further to report regarding Balasore.

North-Western Provinces and Oudh.—*For week ending 19th March.*—Weather warmer and occasionally cloudy, but no rain. The *rabi* on dry lands in Kumaon is nearly withered, elsewhere harvesting is in progress, and opium collection has begun, in Pertabgarh the flow of juice is reported to be poor. Summer crops are being irrigated and cane and indigo being sown. Grain is scarce in Kumaon and prices high, but elsewhere markets are fairly supplied, though prices are still unsteady.

Punjab.—*For week ending 19th March.*—Slight rain has fallen in parts of Ferozepore and Rawalpindi. Prices rising in Hissar, Multan, Rawalpindi, Dera Ismail Khan and Peshawar, stationary elsewhere. Sowings of extra *rabi* in progress in Lahore. Ploughings and sowings of *kharif* commenced in Jullundur, Sialkot and Lahore. Crops are said to be average in irrigated tracts and indifferent elsewhere. Outturn is expected below average. More rain urgently needed throughout the Province. Fodder is reported scarce in Hissar, Delhi, Jullundur, Lahore and parts of Multan and Rawalpindi. Poppy sowings completed in Amritsar.

Central Provinces.—*For week ending 19th March.*—Weather cloudy in southern and eastern districts with some heavy showers in Sambalpur. Hail has caused some damage in Saugor, Seoni and Raipur, but the prospects of the *rabi* crops continue generally favourable. Prices steady.

Burma.—*For week ending 15th March.*—Slight rain fell in Akyab in Lower Burma; and rain fell in ten districts in Upper Burma. The crop prospect is on the whole good. In Lower Burma there is a rise in the price of paddy in Akyab and Thayetmyo, elsewhere no fluctuations are shown. In Upper Burma there is a fall in the price in Pokokku; elsewhere no changes.

Assam.—*For week ending 19th March.*—Weather seasonable. Rainfall almost general. Sowing of early rice commenced. Pressing of sugarcane and gathering of mustard still continue. Plucking of tea leaves begun in some gardens.

Mysore and Coorg.—*For week ending 12th March.*—Some rain in the civil and military station and in parts of Bangalore and Hassan districts. Crops and prospects good. Outturn of harvests favourable. Prices slightly risen in Tumkur and fallen in Mysore district.

For week ending 19th March.—Standing crops in good condition in Mysore. Rain required in Kolar. Prospects favourable. Harvesting continues. Prices slightly fallen in Shimoga.

No rain in Coorg. Coffee blossoms out.

Berar and Hyderabad.—*For week ending 12th March.*—No rain at Hyderabad. Weeding of *tabi* crops and reaping of *rabi* crops continue. Prices stationary.

For week ending 19th March.—In Berar the weather is warm and cloudy. Threshing of *rabi* in progress. Land under preparation for next season. Fodder sufficient except in Ellichpur and Dariapur taluks. Prices stationary.

Central India.—*For week ending 19th March.*—No rain fell during week. Crops and opium in Baghelkhand reported damaged by frost and rain. No other change of importance since last week.

Rajputana.—*For week ending 19th March.*—Drops of rain in Marwar and Jeypore. Agricultural operations satisfactory except in Kerowli. Standing crops good; slight damage by recent rain in parts of Kotah, Jeypore and Bhurtpore. Agricultural stock good. Pasturage or fodder sufficient except in Marwar and Dholepore. Prices rising in Kerowli and Ulwar; steady elsewhere.

Nepal.—*For week ending 13th March.*—No rain. Weather is beginning to be warm. Prospects fair.

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICUTURAL DEPARTMENT.

SCHEME FOR GIVING IMPERIAL PROTECTION TO PATENTS, DESIGNS AND TRADE MARKS IN THE UNITED KINGDOM, INDIA, AND THE COLONIES.

CIRCULAR No. $\frac{532}{72-2}$P.

Extract from the Proceedings of the Government of India, Revenue and Agricultural Department (Patents), dated Calcutta, the 13th March 1890.

PATENTS.

The following Despatch from Her Majesty's Secretary of State for India relative to a proposed scheme for giving Imperial protection to Patents, Designs, and Trade-marks in the United Kingdom, India, and the Colonies, is published for general information:—

No. 10 (Statistics), dated India Office, London the 23rd January 1890.

From—The RIGHT HON'BLE VISCOUNT CROSS, G.C.B., *Her Majesty's Secretary of State for India,*

To—The Government of India.

I forward, for the consideration of Your Excellency's Government, a copy of a memorial from the Associated Chambers of Commerce, and of the reply which I have caused to

be sent thereto upon the subject of a scheme for giving Imperial protection to patents, designs, and trade-marks in the United Kingdom, India, and the Colonies.

2. The patent business of India has increased very little since 1859; the latest return received from your Government shows 30 patents filed in the year 1860 and only 217 in 1886, while the same return shows no design registered under Act XIII of 1872. In the United Kingdom there were 9,226 patents sealed, 26,165 designs registered, and 5,520 trade-marks registered for the year 1887. If a practicable scheme is suggested for realizing the objects supported by the Associated Chambers, and if such scheme should be accepted by Great Britain and the Colonies, then it might be for the advantage of India to come under such a scheme, provided that no share in the patents charges of other countries fell upon India, and provided that no increase in expense was caused to inventors or designers seeking protection in India only.

3. I shall keep your Government informed if anything further comes of the suggestions now put forward by the Associated Chambers. Meanwhile I suggest that Your Excellency should take steps for ascertaining the views of commercial bodies in India, and of other persons who may be interested upon the matter. And I shall be glad to learn hereafter what views your Government may form of the probable advantages, disadvantages, and difficulties of the scheme which has been put forward.

To—The RIGHT HON'BLE VISCOUNT CROSS, G.C.B., *Her Majesty's Secretary of State for India.*

The humble memorial of the Associated Chambers of Commerce of the United Kingdom.

SHEWETH—

1. That much inconvenience is at the present time caused to traders having interests in patents, designs, and trade-marks by the necessity which exists for separate grants and registrations of such patents, designs and trade-marks in the United Kingdom and in the various colonies and dependencies of the Empire.

2. That in many instances, especially with regard to trade-marks, conditions are laid down in the colonies which preclude the attainment by traders there of the privileges which, in respect of the same premises, they have been able to obtain in the United Kingdom.

3. That a desire exists in the colonies for a scheme of Imperial protection of patents, designs, and trade-marks upon application made in the applicant's place of origin, and that such desire was pointedly expressed at the Colonial Conference held at the Foreign Office in 1887 by the representatives of the colonies.

4. That the Association are fully aware of the practical difficulties which stand in the way of the realisation of a scheme of Imperial protection for patents, designs, and trade-marks, but they believe that these difficulties in no way affect the principle of such a scheme but relate only to its details, and are, moreover, such as by mutual concessions between the colonies and the mother country may be readily removed.

5. That any difficulties which at present exist to the realisation of a scheme of Imperial protection of patents, designs, and trade-marks must of necessity be increased by lapse of time, inasmuch as interests adverse to those of existing patentees and owners of registered designs and trade-marks may grow up in the various colonies and dependencies of the Empire until they in themselves create a formidable obstacle to the realization of the project, the subject of this memorial, and for this reason it is the opinion of the Associated Chambers of Commerce that it is a matter of great regret that no steps have been taken in this direction since the subject was mooted at the Colonial Conference in 1887, and it appears to the Association that the matter is one of urgency which should be taken in hand without any further delay.

6. And lastly, the Association is of opinion that the realization of a scheme of this description whereby the mother country and her colonies and dependencies will be welded together for a practical purpose, namely, the protection of their common interests in industrial property of great value and importance, would be, if only a partial, yet at the same time a most practical realization of the general aspirations of men of all parties in the Empire in the direction of mperial Federation.

Given under the common seal of this Association the first day of January 1890.

No. R. & S. 9, dated India Office, the 23rd January, 1890.

From—SIR HORACE WALPOLE, *Under-Secretary of State for India,*

To—The President of the Associated Chambers of Commerce.

I am directed by the Secretary of State for India in Council to acknowlndge the receipt of a memorial in which the Associated Chambers of Commerce of the United Kingdom

remark upon the inconvenience caused by the existence of different Patent and Designs laws in India and other parts of the British Empire, and urge the adoption of some scheme whereby Imperial protection, over the whole of Great Britain and the Colonial and Indian possessions of Her Majesty, might be given to patents, designs and trade-marks.

In reply, I am directed to say that your representation will be forwarded for the consideration of the Government of India.

ORDER.—Ordered, that the foregoing despatch, with enclosures, be published in the Supplement to the *Gazette of India* for general information, and that copies be forwarded to the Governments of Madras, Bombay, Bengal, and the North-Western Provinces and Oudh, and the Chief Commissioner of Burma, with the request that the views of the Chambers of Commerce and other persons interested in the matter may be obtained and communicated to the Government of India.

(True Extract.)
E. BUCK,
Secretary to the Government of India

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

OFFICES TO WHICH THE RULES REGULATING APPOINTMENTS TO THE SECRETARIAT CLERICAL SERVICE OF THE GOVERNMENT OF INDIA APPLY.

No. $\frac{12R}{708/26}$.

Extract from the Proceedings of the Government of India in the Home Department (Public),—under date Calcutta, the 19th March 1890.

READ—

Home Department Resolution No. 22—1368-82, dated the 5th August 1889.

RESOLUTION.

IN paragraph 18 of Home Department Resolution No. 1817, dated 3rd July 1888, enumerating the offices to which the rules regulating appointments to the Secretariat Clerical Service of the Government of India apply, the Governor General in Council is pleased to direct that for the words "The Consulting Engineers for Railways" shall be substituted the words "Consulting Engineer to the Government of India for Railways, Calcutta."

ORDER.—Ordered that a copy of this Resolution be forwarded to all Departments of the Government of India, to the Heads of Offices under the Home Department, and to the Governments of Bengal, North-Western Provinces and Oudh and the Punjab, and the Chief Commissioner, Central Provinces, in continuation of endorsement No. 22—1368-1382, dated 5th August 1889.

Ordered also that the Resolution be published in the *Gazette of India* for general information.

(True Extract.)
C. J. LYALL,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLVII of 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Week ending 2nd March, 1889. Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Week ending 1st March, 1890. Total mean length open.	Receipts. Total.	Receipts. Per mile open	Total Receipts from 1st April 1888 to 2nd March, 1889. Total.	Per mile open per week	Total Receipts from 1st April 1889 to 1st March, 1890. Total.	Per mile open per week	Total Increase in 1889-90.	Total Decrease in 1889-90.
			R	R		R	R	R	R	R	R	R	R
	State Lines worked by Companies.												
8th Mar., 1890	East Indian (a)	1,526	10,06,128	659	1,526	10,00,079	655	4,07,82,891	557	4,05,32,156	554	...	2,50,735
8th ditto	Patna-Gya	57	11,148	196	57	8,970	157	4,47,540	163	4,62,764	169	15,224	..
...	Sindia	75	(b) 5,549	74	...	(c) ..	...	(d) 3,37,223	94	(c)...	...	...	3,37,223
8th Mar., 1890	Rajputana-Malwa	1,664	4,52,251	272	1,672	3,96,000	237	1,72,88,137	216	1,77,16,030	222	4,27,893	...
8th ditto	Bengal-Nágpur (e)	293	45,026	154	500	(f) 57,303	115	16,11,015	163	(f) 18,42,782	116	2,31,767	...
8th ditto	Southern Mahratta (g)	857	73,287	86	979	85,612	87	36,40,228	88	37,95,757	87	1,55,529	...
8th ditto	Ditto Mysore Section	219	11,857	54	296	18,603	63	5,34,690	78	8,90,628	70	3,55,938	...
8th ditto	Indian Midland (h)	479	61,416	128	746	80,817	108	9,12,7_4	104	31,40,993	94	22,28,259	...
1st ditto	Villupuram-Guntakal, Nellore Branch	83	8,657	104	83	5,040	61	2,29,106	58	2 27,627	57	...	1,479
1st ditto	Bareilly-Pilibhit	36	2,817	78	36	2,578	72	83,910	51	1,01,144	61	17,234	...
	Total	5,289	16,78,130	317	5,895	16,55,002	281	6,58,67,474	268	6,87,09,881	255	28,42,407	...
	State Lines worked by Government.												
8th Mar., 1890	North-Western (i)	2,386	4,60,959	193	2,370	5,67,431	239	2,33,57,620	204	2,64,01,468	233	30,43,848	...
1st ditto	Oudh and Rohilkhand	692	1,36,973	198	692	1,52,184	220	62,30,646	188	71,52,875	215	9,22,229	...
1st ditto	Bengal Central	125	14,208	114	125	13,520	108	6,6_,682	110	6,70,151	113	15,409	...
8th ditto	Wardha Coal	45	22,887	508	45	9,945	221	7,93,322	367	7,30,532	339	...	62,790
1st ditto	Eastern Bengal	673	2,01,573	300	747	2,08,340	279	99,45,322	285	1,00,89,220	307	7,43,898	...
8th ditto	Nalháti	27	2,235	83	27	2,076	77	93,808	75	93,902	75	34	...
8th ditto	Tirhoot	273	31,371	115	273	53,450	196	15,28,066	125	19,69,416	157	4,41,350	...
1st ditto	Lucknow-Sitapur-Sihramau	105	6,711	64	105	6,363	61	2,43,309	48	3,17,098	63	73,789	...
1st ditto	Jorhát	31	960	31	30	909	30	50,132	38	55,510	39	...	622
1st ditto	Cherra-Companyganj.	7	50	7	7	215	31	7,956	24	11,022	33	3,066	...
1st ditto	Burma (j)	473	1,15,875	245	553	1,42,831	258	30,22,532	160	44,54,857	172	14,32,325	...
	Total	4,837	9,93,808	205	4,974	11,57,270	233	4,59,39,455	198	5,25,52,051	222	66,12,596	...
	Lines worked by Guaranteed Companies.												
1st Mar., 1890	Madras	840	1,77,136	211	840	1,88,477	224	78,20,674	194	84,06,466	209	5,85,792	...
1st ditto	South Indian	654	97,032	149	654	1,07,667	165	50,51,110	161	52,96,031	169	2,44 915	...
1st ditto	Great Indian Peninsula (k)	1,447	8,34,101	576	1,447	9,05,797	626	3,83,28,697	536	3,32,57,453	481	...	50,71,244
8th ditto	Bombay, Baroda and Central India (l)	461	3,03,575	659	461	3,07,000	666	1,18,19,606	534	1,17,19,095	531	...	1,00,511
	Total	3,402	14,12,444	415	3,402	15,08,941	444	6,30,20,093	380	5,86,79,045	360	..	43,41,048
	GRAND TOTAL (Guaranteed and State)	13,528	40,84,382	302	14,271	43,21,213	303	17,48,27,022	273	17,99,40,977	269	51,13,955	...
	Gross Estimated Expenses	..	...	...	...	...	..	9,08,01,289	142	9,35,19,606	140	27,18,317	...
	Net Receipts	.	...	...	...		...	8,40,25,733	131	8,64,21,371	129	23,95,638	...
	Assisted Companies.												
8th Mar., 1890	Tárakeshwar	22	10,554	480	22	5,735	261	2,60,943	247	2,53,250	241		7,693
22nd Feb., 1890	Dibru-Sadiya	...	...	...	...	(m)...	...	(n) 3,94,780	108	(o) 4,20,615	110	31,835	..
8th Mar., 1890	Bengal and North-Western	376	40,653	108	376	43,520	116	20,34,794	113	21,31,938	118	97,1_	...
1st ditto	Rohilkhand-Kumaun	67	6,689	100	67	5,873	88	3,10,430	101	3,3_,923	109	25,493	.
	Total	465	57,896	125	465	55,128	119	30,00,947	115	31,47,720	121	1,46,779	..
	Native States.												
1st Mar., 1890	His Highness the Nizam's Guaranteed	354	52,757	149	354	63,688	181	17,05,325	118	22,19,751	131	5,14 426	...
8th ditto	His Highness the Gaekwar's	59	3,024	51	59	3,55_	60	1,30,854	46	1,28,732	46	...	2,122
8th ditto	His Highness the Gaekwar's Viramgam Mehsana-Vadnagar	27	1,010	37	27	900	33	43,117	40	47,104	36	3,987	...
8th ditto	Bhávanagar-Gondal-Junágarh-Porbandar	260	37,693	145	332	36,973	111	10,45,197	106	12,24,578	88	1,79,381	...
1st ditto	Morvi	68	2,945	43	94	5,349	57	1,51,582	46	1,77,954	51	26,372	..
8th ditto	Jodhpore	124	6,910	56	124	9,700	78	3,21,032	54	3,24,282	55	3,250	..
	Total	892	1,04,339	117	990	1,20,160	121	33,97,107	91	41,22,401	93	7,25,294	...

(a) Includes the Dildarnagar-Ghazipur State Railway.
(b) Receipts for five days ending 28th February 1889.
(c) Included with Indian Midland Railway.
(d) Total receipts from 1st April 1888 to 28th February 1889.
(e) Includes the Katni-Umaria Branch.
(f) Includes the Asansol-Chakradharpur Section of the Bengal-Nágpur Railway.
(g) Includes the Bellary-Kistna State Railway.
(h) Includes the Sindia and Bhopal-Itarsi State Railways.
(i) Includes the Amritsar-Pathankot and Rajpura-Bhatinda State Railways.
(j) Includes the Toungoo-Mandalay.
(k) Includes the Dhond-Manmad, Khámgaon and Amraoti State Railways.
(l) Includes the Pátri Branch.
(m) Return not received.
(n) Total receipts from 1st April 1888 to 23rd February 1889.
(o) Total receipts from 1st April 1889 to 22nd February 1890.

Calcutta,
The 20th March, 1890.

M. C. BRACKENBURY, *Major, R.E.*,
Under-Secretary.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1890

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine corocana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Burma—																										
Tenasserim—																										
Mergui		...	...	...	11 8	11 8	14 2	14 2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	428 0	428 0	11 11	11 11
Tavoy	...	...	...	..	13 12	13 0	16 12	15 12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	399 3	399 3	16 3½	16 3½
Moulmein and Amherst	7 14	7 14	...	...	9 0	9 11	11 1	12 2	...	...	...	...	...	...	...	...	10 2	10 2	12 2	12 2	...	...	220 0	220 0	20 8	20 8
Pegu (deltaic)—																										
Pegu	...	...	...	...	8 14	8 14	10 14	10 14	...	...	...	...	...	...	...	...	11 2	11 2	22 0	22 0	...	...	143 0	143 0	14 3	14 3
Rangoon	7 6	8 0	...	...	12 1	11 2	12 7	13 0	..	...	...	...	...	...	...	...	11 12	12 6	...	..	...	...	249 0	250 0	19 5	19 7
Thôngwa	...	...	...	...	11 9	10 5	12 10	12 4	...	...	...	..	...	...	...	...	..	...	...	...	...	...	150 0	150 0	14 4	14 4
Bassein	...	...	...	...	12 15	12 12	15 11	15 11	...	...	...	...	...	...	...	...	9 7	9 7	...	...	...	...	196 15	196 15	15 12	15 15
Pegu (inland)—																										
Shwegyin	...	...	...	...	9 1	9 1	10 6	9 9	...	...	...	...	...	..	...	...	...	...	...	...	...	...	250 0	250 0	14 2	14 2
Tharrawaddy	...	...	...	...	11 7	11 7	13 5	13 5	...	...	...	...	...	...	...	...	11 7	11 7	...	...	8 2	8 2	450 0	450 0	14 0	14 0
Henzada	...	...	...	...	12 10	13 4	12 10	13 4	...	...	...	...	...	...	...	...	9 8	9 8	...	...		..	183 8	183 8	17 11	17 11
Prome	12 2	12 2	...	...	14 9	14 9	17 2	18 3	...	...	...	...	...	...	...	...	8 14	10 6	...	...	9 6	9 6	167 9	167 9	14 3	14 3
Toungoo		..	...	...	9 2	9 2	11 10	12 13	...	...	...	...	...	...	...	...	8 1	9 7	...	...	...	...	200 0	200 0	14 1	14 1
Thayetmyo	9 9	9 9	...	...	11 11	14 0	15 5	17 4	...	...	...	...	...	...	...	...	...	10 11	...	...	...	...	392 0	392 0	11 3	11 3
Upper Burma—																										
Mandalay	10 10	11 13	...	...	9 13	10 7	10 10	11 5	...	...	...	...	...	...	...	...	7 8	8 4	17 12	18 6	7 12	8 8	60 0	64 0	15 3	17 12
Arakan—																										
Sandoway	...	...	...	.	24 11	24 11	30 0	35 0	...	...	...	...	...	...	...	..	..	..	...	.	...	..	469 11	469 11	22 11½	22 11½
Kyaukpyu	...	...	...	...	17 4	17 6	19 1	18 14	...	...	...	...	...	...	...	...	6 0	6 0	†	†	...	...	340 0	340 0	21 0	21 0
Akyab	...	...	...	..	15 0	14 8	18 0	18 0	...	...	...	...	...	...	...	..	10 4	10 4	...	..	8 8	8 8	180 0	180 0	16 0	16 0
Assam—																										
Surma—																										
Sylhet	10 0	10 0	...	...	11 4	13 4	16 0	16 0	...	...	..	...	...	...	...	...	13 4	13 4	...	...		...	108 0	108 0	9 8	9 8
Cachar	9 8	8 0	...	...	10 8	10 0	14 14	15 3½	...	...	...	...	...	...	...	...	13 0	13 0	..	...	...	...	80 0	80 0	9 4	9 8
Khasi and Jaintiá Hills	...	...	...	...	5 8	5 0	8 0	8 0	...	...	...	...	...	...	...	...	8 0	8 0	16 0	16 0	...	...	100 0	100 0	6 8	6 8
Garo Hills	...	...	...	...	6 0	6 0	10 0	12 0	...	...	...	...	...	...	...	..	9 0	9 0	...	...	...	...	160 0	160 0	6 7	6 7
Brahmaputra—																										
Goalpara	16 0	18 0	...	...	11 0	8 0	16 0	14 0	...	...	...	...	...	...	...	...	12 0	13 0	...	...	..	18 0	120 0	80 0	9 0	9 0
Kámrup	10 0	10 0	...	...	8 0	7 0	20 0	20 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	...	...	160 0	160 0	10 0	9 0
Darrang	7 0	7 0	...	...	16 0	15 0	20 0	18 0	...	...	...	...	...	...	...	...	11 0	11 0	...	...	...	...	150 0	150 0	9 0	9 0
Nowgong	8 0	8 0	...	...	9 8	9 8	16 0	16 0	...	...	...	...	...	...	...	...	8 0	8 0	...	...	...	...	80 0	120 0	8 0	8 0
Sibsagar	...	...	...	...	6 8	6 8	20 0	18 0	...	...	...	...	..	...	.	...	11 0	11 0	...	...	...	...	120 0	120 0	8 0	8 8
Lakhimpur	9 0	9 0	...	..	8 0	8 0	13 0	14 0	...	...	...	...	...	..	...	...	12 0	12 0	10 0	10 0	...	...	160 0	160 0	8 0	8 0

Bengal—																												
Eastern hill tracts—																												
Chittagong Hill Tracts	...	...	...	...	12 4	12 4	14 0	14 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	320 0	320 0	8 0	8 0
Hill Tipperah	6 0	6 0	...	...	9 0	8 0	15 0	15 0	...	...	...	...	...	...	...	...	12 0	12 0	...	...	8 0	8 0	...	...	8 0	8 0
Nágá Hills	...	...	...	...	4 0	4 0	10 0	10 8	...	...	...	...	...	...	...	...	4 4	4 4	...	...	...	...	80 0	80 0	4 0	4 0
Eastern—																												
Backergunge	...	...	...	...	12 13	13 5	15 0	16 0	...	...	...	...	...	...	...	...	15 0	15 0	...	...	...	...	120 0	120 0	10 5	10 10
Noakholly	...	...	...	...	15 0	16 0	17 0	18 0	...	...	...	...	...	...	...	...	12 0	10 0	...	...	8 0	7 0	...	...	9 0	9 0
Chittagong	11 0	11 0	...	...	12 0	11 0	15 10	15 11	...	...	...	...	...	...	...	...	13 0	12 0	...	...	...	...	110 0	110 0	9 0	9 0
Tipperah	12 5	11 7	...	...	10 0	10 0	16 0	16 0	...	...	...	...	...	...	...	...	13 5	13 14½	...	...	8 6¾	8 6¾	...	...	8 14	8 14
Dacca	13 0	13 0	16 0	16 0	14 0	14 0	16 0	16 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	14 0	14 0	160 0	160 0	9 8	9 4
Mymensingh	10 0	11 8	...	...	8 0	10 8	14 0	14 0	...	...	...	...	...	...	...	...	13 0	14 8	...	...	15 0	14 0	...	...	9 0	9 4
Deltaic—																												
Khoolna	...	...	...	...	14 0	13 0	16 0	16 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	...	...	160 0	160 0	9 8	8 0
24-Pergunnahs	14 8	15 0	16 0	16 0	9 0	9 0	17 0	16 8	...	...	...	...	...	...	6 8	6 8	19 8	18 13	...	...	17 0	20 0	100 0	100 0	10 0	10 0
Midnapore	13 0	13 0	...	..	14 0	12 8	18 0	17 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	13 8	13 8	160 0	160 0	10 3	10 3
Howrah	...	...	...	...	11 8	9 8	14 8	14 0	...	...	...	...	...	...	...	...	16 12	16 12	...	...	13 8	13 4	100 0	100 0	10 0	10 0
Calcutta	13 9	13 12	17 2	18 0	9 1	9 2	13 15	13 14	21 0	20 3	15 13	14 15	...	...	11 14	15 14	16 12	16 9	18 2	18 2	17 11	17 12	100 0	100 0	10 2	10 2
Hooghly	13 0	13 0	...	...	8 0	8 0	13 0	13 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	11 0	11 0	120 0	120 0	9 0	9 0
Nuddea (Kishnaghur)	15 0	15 0	17 12	17 12	10 10½	10 10½	12 14	12 14	...	...	...	...	...	...	...	...	20 0	20 0	...	...	20 0	20 0	...	...	9 2	9 2
Jessore	12 12	12 12	...	...	9 0	9 0	16 0	16 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	16 0	16 0	160 0	160 0	9 2	9 3
Furreedpore	12 0	12 0	14 0	12 0	10 0	10 0	14 0	14 0	...	..	...	...	...	...	...	...	11 0	11 0	14 0	15 0	11 0	11 0	120 0	120 0	9 0	9 0
Central—																												
Bankoora	14 8	14 8	14 0	14 0	17 8	17 8	21 4	21 0	...	...	...	...	...	...	...	...	17 8	16 4	29 0	28 0	20 0	17 0	280 0	280 0	10 0	10 0
Burdwan	14 8	14 8	*	*	14 4	12 12	17 1	16 14	...	...	...	...	...	...	...	...	19 0	20 0	*	*	19 0	20 0	100 0	100 0	10 0	10 0
Beerbhoom	15 0	15 8	...	...	13 8	13 8	16 8	16 8	...	...	...	...	...	...	...	...	17 4	16 0	...	...	12 0	10 8	160 0	160 0	10 8	10 8
Moorshedabad	16 0	16 0	...	...	15 8	15 8	16 0	16 0	...	...	...	...	...	...	...	...	20 0	21 0	...	...	19 0	19 0	200 0	200 0	10 12	11 0
Sonthal Pergunnahs	13 0	13 0	...	...	13 0	12 0	17 0	17 0	...	...	...	...	...	...	...	...	17 0	16 0	25 0	25 0	20 0	20 0	200 0	200 0	9 0	9 0
Pubna	15 0	13 5	...	...	6 12	7 2	16 14	16 8	...	...	...	...	...	...	...	...	16 0	15 12	...	...	20 10	18 0	200 0	200 0	8 11½	8 11½
Bogra	12 0 15 0	13 5 16 8	...	...	12 0	12 0	19 2	18 12	...	...	...	...	...	...	...	...	12 0	13 8	...	...	...	...	90 0	90 0	9 0	9 0
Rajshahye	16 8	15 0 to 16 8	22 8	18 12	15 0	14 4	16 2	16 2	...	...	...	...	...	...	...	...	18 0	18 12	...	...	18 0	17 10	240 0	240 0	9 0	9 0
Maldah	18 0	16 0	...	...	11 0	8 0	18 0	17 0	...	...	...	...	...	...	...	...	16 0	13 0	...	...	...	...	120 0	160 0	9 0	9 0
Northern—																												
Rungpore	13 5	14 8	...	...	9 6	9 6	14 8	14 8	...	...	...	...	...	...	...	...	14 8	14 8	...	...	9 6	9 6	100 0	100 0	8 14	8 14
Dinagepore	17 6	16 0	20 0	19 0	15 8	14 0	19 9	19 0	...	...	...	...	...	...	...	...	15 8	14 4	...	...	10 0	...	160 0	160 0	9 8	9 8
Jalpaiguri	13 0	13 0	16 0	16 0	8 0	8 0	18 0	17 0	...	...	...	...	...	...	...	...	13 0	13 0	...	...	12 0	13 0	128 0	128 0	9 0	9 0
Darjeeling	10 0	10 0	9 0	10 0	5 0	5 8	12 0	10 0	...	...	...	...	13 0	13 0	...	...	10 0	10 0	16 0	18 0	8 0	8 0	120 0	120 0	8 0	8 0
Orissa—																												
Pooree	13 2	13 2	...	...	17 1	15 12	23 10	23 10	...	...	...	...	...	...	...	...	17 1	17 1	...	...	15 12	15 12	80 0	80 0	11 13	11 13
Cuttack	13 2	11 13	...	...	10 8	10 8	21 0	22 5	...	...	...	...	...	...	...	...	14 7	15 12	...	...	14 7	14 7	80 0	80 0	11 0	11 0
Balasore	15 0	15 0	13 0	13 0	13 0	13 0	19 0	19 0	...	...	...	...	...	...	...	...	14 0	14 0	...	...	...	...	160 0	160 0	10 0	10 0
Chota-Nagpur—																												
Singhbhoom	10 0	10 0	12 0	15 0	16 0	16 0	20 0	20 0	...	...	...	...	...	...	...	...	10 0	10 0	20 0	24 0	12 0	12 0	240 0	240 0	8 8	8 8
Manbhoom	13 5	13 5	...	...	15 0	14 0	21 0	20 0	...	...	...	...	...	...	...	...	16 0	15 3	32 0	32 0	20 0	20 0	200 0	200 0	9 2	9 2
Lohardugga	10 8 13 8	11 12 13 12	13 0	...	15 0	17 0	18 0 to 19 0	20 0 to 22 0	...	...	...	...	40 8	35 0	...	...	12 8	14 12	32 0	30 0	19 12	15 0 to 17 0	120 0	140 0	8 8	8 8
Hazáribágh	13 0	13 8	15 0	15 0	10 0	10 0	17 0	18 0	...	...	...	...	25 0	26 0	...	...	16 0	16 0	21 0	21 0	16 0	17 0	320 0	320 0	8 8	8 0

* Not sold. † Maize R1-4 per 100 cobs.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1890—*continued.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts	Wheat		Barley.		Rice, best sort.		Rice, common		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
Bengal—*continued.*	S. Ch.	S. Ch	S. Ch	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	Ch. S	S. Ch.	S. Ch.	S. Ch.	S Ch.
Behar, south—																										
Monghyr	17 14	18 10	21 0	21 0	16 12	16 12	18 14	19 11	...	...	...	...	...	...	16 12	16 12	21 0	21 0	21 0	22 1	16 12	16 12	147 0	147 0	9 11	9 11
Gya	15 0	16 0	23 0	23 0	10 8	10 8	17 0	17 0	...	...	...	...	...	...	15 0	15 0	20 0	20 0	...	...	20 0	19 0	160 0	160 0	9 2	9 2
Patna	17 8 15 8	17 8 15 8	23 0	24 0	10 8	10 8	18 12	17 14	21 0	22 0	...	...	27 0	27 0	22 0	19 0	24 0	23 0	23 0	22 8	21 0	21 8	130 0	130 0	10 0	10 0
Shahabad	16 0	16 0	24 0	23 0	9 0	9 0	17 0	17 0	20 0	23 0	...	...	...	...	...	...	20 0	21 0	...	...	19 0	19 0	160 0	140 0	10 0	9 12
Behar, north—																										
Purneah	18 0	18 0	...	...	17 0	18 0	19 0	19 0	...	...	...	...	...	...	...	...	16 0	16 0	...	...	16 0	16 0	130 0	120 0	9 0	9 0
Bhágalpur	16 6	16 6	20 3	20 3	11 6 to 15 2	11 6	18 15 to 13 14	18 5	...	...	...	...	...	...	...	.	20 3	20 3	22 6	22 11	16 6	17 11	176 12	164 0	10 1	10 1
Durbhunga	14 4	13 3	27 8	27 8	11 0	9 14	18 2	19 3	...	...	...	...	26 7	26 7	..	...	28 8	20 0	23 0	24 3	17 9	16 8	200 0	200 0	10 4	10 0
Mozufferpore	14 0	14 0	20 0	20 0	9 0	9 0	17 0	17 0	...	...	...	...	...	...	..	...	18 0	18 0	26 0	26 0	8 0	18 0	160 0	160 0	10 0	10 0
Sarun	15 8	15 8	...	21 0	9 0	9 4	17 0	17 6	...	...	...	...	22 0	22 0	16 0	16 0	20 4	20 8	23 0	21 12	19 8	19 8	160 0	160 0	10 0	9 8
Chumparun	12 0	13 0	24 0	...	8 0	10 0	18 0	19 0	...	...	...	...	...	.	...	...	23 0	23 0	24 0	24 8	17 0	17 8	160 0	160 0	10 0	10 0
N.-W. Provinces—																										
Eastern—																										
Mirzapur	13 0	13 0	17 0	19 0	9 0	8 0	14 0	15 0	20 0	20 0	18 0	18 0	20 0	20 0	20 0	20 0	20 0	18 0	20 0	22 0	20 0	20 0	100 0	100 0	10 0	10 0
Benares	14 1½	14 10	19 0	19 0	9 3	9 8	15 3	15 11½	20 10	20 10	19 8	19 8	.	.	12 4	11 8	18 7	19 4	21 11	20 14	19 8	19 8	120 0	120 0	10 2	10 2
Ghazipur	12 14	12 14	18 0	18 10	7 1	7 1	12 14	12 14	19 5	19 5	17 6	17 6	29 10	29 10	20 0	20 0	18 10	18 10	19 5	19 5	18 0	18 0	154 0	154 0	9 10	9 10
Jaunpur	12 8	15 0	16 0	18 8	7 0	7 0	14 0	13 0	18 0	21 0	...	...	...	.	...	...	22 0	23 0	16 0	16 0	21 0	21 0	140 0	140 0	11 0	11 0
Allahabad	13 8	14 0	19 0	19 8	7 0	7 0	11 0	11 0	20 0	23 8	19 0	19 0	...	23 0	.	24 0	19 0	19 0	20 0	20 0	20 0	20 0	100 0	100 0	10 0	10 0
Central—																										
Bánda	15 0	15 0	20 0	20 0	8 0	8 0	11 0	15 0	23 0	25 0	23 0	24 0	...	...	...	...	24 0	24 0	...	..	16 0	14 0	160 0	160 0	11 0	11 0
Fatehpur	12 12	14 4	18 4	21 8	12 4	10 8	14 0	15 8	20 0	23 12	19 0	21 0	...	...	...	...	20 8	24 0	...	24 0	24 0	25 4	160 0	160 0	10 12	10 12
Hamírpur	16 8	16 0	20 8	23 0	9 0	9 0	12 0	13 12	25 0	25 8	20 8	21 14	...	...	...	...	25 0	25 8	...	...	..	. .	140 0	140 0	11 0	11 0
Jalaun	18 0	17 0	22 0	22 0	9 0	9 0	10 0	10 0	24 0	24 0	22 0	21 0	...	...	16 0	16 0	26 0	25 0	18 0	18 0	24 0	24 0	140 0	140 0	10 0	10 0
Cawnpore	15 12	16 4	23 0	23 8	8 12	8 12	13 0	13 0	23 8	24 8	22 0	24 0	...	.	26 0	27 0	24 8	25 8	27 0	27 0	23 8	25 8	150 0	140 0	12 0	12 0
Etáwah	16 6	16 9	23 12	24 0	6 0	6 0	13 0	12 0	23 4	23 0	22 4	22 0	20 0	20 0	20 0	20 0	26 12	27 0	29 8	30 0	27 0	27 0	120 0	120 0	11 0	11 0
Farukhabad	15 8	15 8	22 8	23 8	6 8	7 0	10 0	10 8	20 0	20 0	20 8	20 8	...	...	...	...	26 8	27 0	...	...	25 0	26 8	120 0	130 0	10 8	10 8
Mainpuri	16 12	18 4	24 2	25 4	4 8	4 8	14 0	13 4	20 8	21 4	20 8	21 12	...	...	.	...	26 2	28 4	26 8	...	28 2	29 8	160 0	160 0	11 8	11 12
Etah	17 12	18 4	24 4	24 4	6 8	6 8	11 8	11 8	22 0	22 8	21 0	21 0	26 0	26 0	10 0	10 0	25 0	25 0	28 0	29 0	22 8	22 8	120 0	120 0	11 0	11 0
Western—																										
Lalitpur	18 0	18 0	24 0	24 0	9 0	9 0	12 8	12 8	29 0	29 0	15 0	15 0	30 0	28 0	26 0	20 0	23 0	22 0	32 0	32 0	13 8	13 0	160 0	160 0	10 8	10 8
Jhánsi	18 12	18 12	26 12	26 12	7 8	8 0	12 4	12 4	26 12½	25 14½	22 2	22 0	...	...		...	26 2	24 15	30 0	30 0	26 4	26 4	180 0	180 0	10 8	10 8
Agra	15 8	16 0	21 0	21 0	5 0	5 0	9 0	9 0	19 8	20 8	19 0	20 0	...	...	17 0	17 0	22 0	23 0	23 0	23 0	19 0	19 8	100 0	100 0	11 8	11 8
Muttra	16 0	16 8	21 0	21 0	7 0	7 8	12 8	11 8	21 0	21 0	19 8	19 0	...	...	10 0	8 0	23 0	23 0	23 0	23 0	29 0	28 0	120 0	100 0	12 0	12 0
Aligarh	16 12	16 14	23 4	23 0	5 8	5 8	10 8	10 8	21 4	21 0	21 0	20 8	...	...	16 0	16 0	25 0	25 0	26 4	26 0	30 8	30 0	120 0	120 0	11 10	11 4
Bulandshahr	17 8	17 12	24 0	24 8	7 0	7 0	11 0	11 0	21 0	20 0	19 0	20 8	...	.	18 0	17 0	24 0	24 8	24 0	24 4	19 0	20 0	120 0	120 0	11 0	11 6
Meerut	16 4	16 8	25 0	26 0	5 8	5 6	12 0	14 0	23 0	24 0	20 8	19 8	14 0	14 0	14 0	14 0	21 12	22 0	22 8	22 8	25 8	25 8	100 0	100 0	11 4	11 4
Sub-montane—																										
Ballia	15 8	15 8	19 4	19 4	10 4	9 8	18 0	18 0	...	18 0	18 0	...	...	...	13 0	13 0	20 8	20 8	20 8	20 8	19 4	19 4	155 0	155 0	10 8	10 6
Azamgarh	14 0	14 0	18 1	18 1	8 14	8 14	14 0	14 0	...	...	...	...	...	...	...	...	20 0	20 0	21 0	20 10	13 10	13 10	177 8	177 8	10 8	10 8
Gorakhpur	13 8	13 8	18 14	18 14	9 0	9 0	14 13	15 11	...	...	...	...	19 12	19 2	14 6	14 6	19 12	19 12	19 12	19 12	19 12	19 12	140 0	140 0	10 0	10 0
Basti	15 8	15 8	16 0	16 0	8 12	8 12	26 0	26 0	14 0	14 0		...	12 0	12 0	8 0	8 0	19 8	19 8	20 0	20 0	21 0	21 0	140 0	140 0	9 8	9 8
Sháhjahánpur	17 4	17 8	26 8	27 0	8 8	8 8	17 8	17 8	24 0	24 0	25 0	24 8	30 0	32 0	27 0	28 0	26 8	28 0	27 0	27 0	26 8	26 8	140 0	140 0	11 0	11 0
Budaun	17 8	17 4	26 8	27 0	6 0	6 0	15 0	15 0	22 0	22 0	21 8	21 8	...	...	...	...	27 8	28 0	..	...	32 0	31 0	192 0	192 0	11 4	11 0
Pilibhit	15 10	16 13	26 4	30 0	12 8	12 8	16 4	16 4	...	...	20 0	20 0	...	...	...	...	24 6	25 1	28 0	30 0	26 4	26 4	160 0	160 0	10 14	10 14

Bareilly	14 6	14 11	22 8	22 8	6 4	6 4	13 2	13 2	20 3	22 8	18 12	19 6	...	...	17 8	16 4	22 8	23 2	23 2	25 10	17 8	14 8	125 0	125 0	10 10	10 0
Moradabad	16 4	16 8	26 0	26 0	8 0	8 0	14 4	15 4	27 0	27 0	21 0	21 0	...	...	21 0	21 0	23 8	25 0	27 0	27 0	25 0	25 0	120 0	150 0	11 8	11 8
Tarai	16 14	16 14	31 4	32 8	8 12	8 12	13 12	11 14	25 0	27 8	19 4	20 0	...	...	20 0	20 0	21 14	21 4	25 0	27 8	23 12	23 12	160 0	160 0	10 0	10 0
Bijnor	16 5	15 3	23 10	23 10	11 4	11 4	13 8	13 8	...	...	19 2	18 9	...	...	...	...	21 10	21 10	...	...	23 10	24 12	135 0	135 0	10 13	11 0
Muzaffarnagar	17 1	17 1	26 4	26 4	6 9	6 9	12 9	13 2	22 9	23 2	18 9	19 12	15 5	17 10	15 5	15 5	23 2	23 10	23 9	24 3	13 2	14 4	132 0	132 0	11 4	11 4
Saháranpur	16 2	16 2	24 11½	24 11½	8 9½	8 9½	10 12	11 13	21 8	22 9	23 10½	22 9	26 14	23 10½	26 14	22 9	23 10½	23 10½	24 11½	24 13½	19 5½	17 3	129 8	129 0	11 4½	11 4½
Dehra Dun	15 8	15 8	27 0	27 0	6 8	6 8	11 0	11 0	20 0	20 0	20 0	20 0	24 0	24 0	...	...	21 8	21 8	20 0	20 0	20 0	18 0	160 0	160 0	10 0	10 0
Kumaun	11 0	11 0	14 0	14 0	10 0	10 0	11 0	11 0	...	.	...	...	16 0	17 0	18 0	16 0	13 0	12 8	14 0	16 0	9 0‡	9 0‡	120 0	120 0	7 0	7 0
Garhwál	21 8	21 8	23 12	23 12	9 0	9 0	14 0	14 0	..	.	...	...	29 0	29 0	...	...	11 0	11 0	...	...	8 0	8 0	180 0	180 0	8 0	8 0
Oudh—																										
Southern—																										
Partabgarh	14 5	15 8	20 0	22 8	13 5	14 0	14 10	15 8	20 0	21 0	20 5	19 0	26 0	26 0	...	...	21 5	22 8	...	...	15 0	15 0	180 0	168 0	9 10	9 13
Sultanpur	15 8	15 8	21 8	21 8	9 0	9 0	15 8	15 8	20 0	20 0	16 0	16 0	36 0	36 0	20 0	20 0	24 8	24 8	16 0	16 0	20 0	20 0	160 0	160 0	11 •	11 0
Rae-Bareli	15 0	16 0	19 0	21 0	7 0	7 0	14 8	14 8	20 0	21 8	20 0	21 8	22 0	22 0	16 0	16 0	21 0	26 0	20 0	20 0	24 0	24 0	180 0	180 0	10 0	10 0
Unao	14 8	15 0	20 0	21 0	8 0	8 0	15 0	15 0	20 8	23 0	21 8	23 0	...	...	16 0	16 0	25 0	25 0	24 0	28 0	17 0	18 0	160 0	160 0	11 0	11 0
Lucknow	14 4	15 0	20 4	20 8	6 0	6 0	13 0	13 0	19 8	21 0	19 0	21 0	...	...	23 0	20 0	21 0	21 4	20 4	22 0	23 0	23 0	130 0	120 0	10 8	10 8
Hardoi	16 0	17 4	25 0	25 0	7 0	7 0	14 0	14 0	22 0	23 0	22 8	24 4	...	...	...	...	26 0	27 8	27 0	33 0	17 0	16 8	120 0	120 0	10 8	10 8
Northern—																										
Fyzabad	14 4	14 14	19 15	21 0	11 2	11 0	14 0	14 8	20 0	20 0	20 4	20 8	21 8	21 0	18 0	18 4	20 12	21 12	22 0	22 0	20 8	21 0	120 0	120 0	10 0	10 0
Barabanki	13 12	14 8	21 0	21 0	10 0	10 0	12 8	12 0	21 0	21 0	19 0	19 0	26 0	26 0	19 0	19 0	20 0	22 0	22 0	22 0	23 12	24 0	120 0	120 0	10 0	10 0
Gonda	16 4	16 4	16 8	18 0	12 0	11 14	14 12	14 4	21 8	21 0	20 0	19 0	24 0	24 0	16 0	17 0	22 0	22 0	23 8	23 8	21 8	21 0	200 0	200 0	10 12	10 12
Bahraich	16 8	16 8	21 0	21 0	11 0	11 0	13 0	13 0	23 0	23 0	17 0	19 0	29 0	29 0	.	...	23 0	23 0	24 0	24 0	23 0	23 0	160 0	160 0	10 8	10 8
Sitapur	15 12	16 12	24 8	26 0	8 0	8 0	16 0	18 0	22 0	25 0	21 8	24 8	25 0	27 0	24 0	26 0	22 0	27 0	19 0	24 0	23 0	24 4	160 0	160 0	10 12	10 12
Kheri	14 4	16 0	24 0	26 0	8 0	8 0	14 0	18 0	22 0	26 0	20 0	25 0	36 0	36 0	16 0	16 0	20 0	24 0	22 0	29 0	23 0	25 0	140 0	140 0	10 8	10 8
Rajputana—																										
Eastern—																										
Partábgarh	15 1	13 2	15 0	15 0	8 12	7 8	12 8	10 6	25 0	23 12	16 3	16 4	...	...	...	...	20 0	18 12	25 0	25 10	22 8	25 10	...	...	11 8	11 14
Bánswára	16 3	16 6	16 3	16 4	7 8	8 12	15 0	15 0	...	22 8	...	..	..	...	...	...	18 12	18 12	30 0	30 10	...	...	..	...	10 10	10 0
Meywar (Oodeypore)	11 5½	11 5½	14 7½	14 13½	7 13	7 13	8 9½	8 9½	17 15½	18 5½	14 1	14 1	*Nil*	*Nil*	12 8	12 8	14 7¼	14 7¼	17 9½	17 15½	11 5½	10 15	160 0	160 0	9 6	9 6
Sirohee	12 4	12 0	18 0	18 0	6 4	6 0	7 0	7 0	20 0	20 0	17 0	17 0	...	...	20 0	19 0	15 0	15 0	19 0	19 8	11 0	11 0	160 0	160 0	12 0	12 0
Erinpura	14 12	14 3	20 8	20 8	...	...	8 0	8 0	20 0	20 0	18 0	18 0	...	...	...	...	18 4	18 4	...	..	...	...	260 0	260 0	12 4	12 0
Ajmere	13 0	13 0	20 0	21 0	4 0	4 0	8 0	6 0	23 0	23 0	19 0	19 0	...	...	...	...	18 0	18 8	23 0	23 0	...	...	80 0	80 0	12 0	12 0
Abu	12 4	12 4	17 4	16 12	6 0	5 12	7 0	7 0	...	...	14 4	14 8	...	...	...	...	15 8	15 10	20 0	20 0	10 8	10 0		..	11 0	11 0
Kishengurh	15 0	15 4	22 8	22 8	9 0	9 0	10 0	10 0	23 4	23 4	20 0	19 12	...	...	...	...	20 8	20 0	22 0	23 8	...	...	...	...	13 0	13 0
Boondee	21 0	23 0	28 0	32 0	10 8	8 8	11 0	9 0	30 0	32 0		...	...	...	...	...	27 0	29 0	..	30 0	...	...	160 0	160 0	10 8	10 8
Kotah	20 0	19 8	20 0	20 0	6 8	6 8	7 8	7 0	30 0	30 0	16 8	16 8	...	...	...	...	30 0	30 0	20 0	20 0	15 0	15 0	240 0	240 0	10 0	10 0
Jhallawar	17 11	17 5½	27 0	27 0	7 1	6 6½	9 6	8 14	24 12	24 5½	16 1	16 1	...	...	15 3	14 6	23 9	25 2½	25 7	25 7	10 3	10 3	175 0	175 0	9 12	9 12
Tonk	17 12	17 4	26 4	26 10	8 8	8 8	9 8	9 8	29 0	28 8	22 4	22 0	...	...	..	...	22 8	21 0	22 0	22 0	...		100 0	80 0	11 4	11 2
Jeypore	14 8	15 0	20 12	22 0	4 12	4 12	7 12	7 12	22 0	24 0	18 8	20 8	...	...	15 0	15 0	19-0 to 19 8	20-0 to 20 12	21 0	23 8	25 0	25 0	120 0	117 0	12 0	12 0
Kerowlee	15 0	15 0	18 12	21 4	10 0	11 4	11 4	12 8	19 6	20 10	16 8	17 0	...	...	18 12	21 4	20 3	20 10	...	...	23 12	31 4	210 0	210 0	11 4	11 4
Dholpur	14 14	14 14	21 2	21 6	7 15	7 14	11 4	10 0	20 10	20 11	19 6	19 6	...	...	13 8	13 8	21 11	22 10	...	...	28 6	29 5	90 0	90 0	11 8	11 8
Bhurtpore	15 6	15 2	21 4	22 0	7 12	7 14	9 0	9 0	18 12	18 12	17 8	18 0	...	...	11 12	10 4	21 8	22 0	21 0	21 0	25 0	25 0	245 0	240 0	11 12	11 8
Ulwur	16 0	16 2	22 1	23 3	7 12	7 12	9 11	9 11	22 3	22 4	20 5	20 3	...	...	11 8	11 8	22 2	22 14	22 9	24 0	32 0	35 0	200 0	200 0	12 8	12 8
Deoli Cantonment	17 10	17 8	28 2	29 •	4 0	4 0	7 0	7 0	28 4	28 8	25 4	25 4	...	...	...	...	22 12	22 0	...	..	...	...	220 0	220 0	11 12	11 12
Nusseerabad Cantonment	16 13½	16 0½	23 12¾	24 0	7 8	7 8	8 8	8 8	26 0	26 5	19 0	18 13½	...	...	10 8	10 5½	19 8	19 14	25 8	25 10½	12 8	12 8	90 0	90 0	12 8	12 8
Hilly Tracts of Meywar	13 0	13 0	14 0	14 0	...	..	13 0	13 0	...	...	..	..	...	...	...	...	12 0	13 0	20 0	20 0	...	...	†	†	10 0	8 0
Bálmer	11 13	12 3	...	...	5 0	5 0	7 6	6 12	...	...	17 14	17 14	...	...	...	...	13 0	13 0	...	...	..	...	260 0	260 0	13 0	13 0
Anadra	13 0	13 0	17 0	17 0	6 0	6 0	8 0	8 0	...	...	16 0	16 0	...	...	...	...	16 8	16 0	20 0	20 0	10 0	10 0	...	...	12 0	12 0
Shahpoora	17 8	17 4	25 4	25 0	8 0	8 10	12 0	12 4	27 0	27 0	22 0	19 8	...	...	...	27 0	19 0	18 4	...	...	...	...	200 0	160 0	11 6	11 8
Western—																										
Jodhpore	14 6	14 1	20 0	20 0	6 4	6 4	7 8	8 12	22 8	22 8	18 12	18 12	...	...	...	...	16 14	17 8	18 12	18 12	...	...	...	...	12 8	13 2
Jeysulmere	11 12	11 12	...	...	8 6	8 6	10 10	10 6	10 4	17 4	15 4	15 0	...	...	...	...	14 6	12 6	...	...	...	...	...	...	21 0	21 0
Bickaneer	12 6½	12 11½	...	...	2 14	2 14	7 0¾	6 8	...	...	19 15¾	19 6½	...	...	...	...	19 0	19 3¾	...	...	8 0	8 0	100 0	100 0	12 8	12 8
Central India—																										
Indore	15 0	15 0	20 0	14 0	7 8	7 8	8 0	8 0	30 0	27 0	23 0	19 0	*	*	*	*	19 0	17 8	38 0	37 0	20 0	16 8	120 0	90 0	10 8	10 8
Neemuch Cantonment	15 0	15 0	18 0	20 3	7 0	7 0	9 8	9 8	26 4	26 7	20 0	19 7	...	...	...	...	19 8	19 8	28 0	28 0	26 0	24 8	180 0	180 0	12 0	11 12
Baghelkhand (Sutna)	15 0	15 8	20 0	20 0	8 0	8 0	17 0	16 0	22 0	22 8	18 4	19 0	...	...	...	...	20 0	19 8	...	...	20 0	20 0	160 0	160 0	10 8	10 8
Goona	21 0	20 0	15 0	15 0	7 8	7 0	8 0	7 8	31 0	30 0	13 0	13 0	...	...	...	...	27 0	26 8	35 0	35 0	...	...	200 0	200 0	10 0	10 0
Gwalior	14 10	15 3	19 15	20 3	6 6	6 6	7 12	7 15	19 8	19 0	18 2	17 8	...	...	10 14	9 1	14 14	14 8	20 10	20 10	15 7	15 3	126 14	126 14	10 4	10 4

* Not sold. † Six pies per bundle. ‡ For husked grain.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1890—*continued*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thur, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch	S. Ch	S. Ch.	S. Ch	S. Ch	S. Ch	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch	S. Ch	S. Ch.	S. Ch.	S Ch	S. Ch	S Ch	S. Ch	S. Ch	S. Ch	S. Ch	S Ch	S Ch.	S. Ch	S. Ch.
Punjab—																										
Southern—																										
Hissar	18 0	19 0	28 0	25 0	..	.	10 0	10 0	27 0	25 0	23 0	24 0	†	†	†	†	27 0	27 0	18 0	19 0	†	†	00 0	90 0	12 0	11 8
Ferozepore	19 0	20 0	31 0	36 0	...	.	11 0	10 0	20 0	30 0	24 0	26 0	†	†	24 0	22 0	27 0	31 0	26 0	30 0	11 0	11 0	100 0	100 0	13 0	13 0
Montgomery	18 0	18 0	27 0	28 0	..	.	9 0	10 0	24 0	25 0	20 0	20 0	‡	‡	32 0	32 0	25 0	26 0	24 0	25 0	12 0	12 0	200 0	200 0	11 0	11 0
Central—																										
Gurgaon	17 0	17 0	25 0	25 0	...	.	11 0	10 0	25 0	25 0	20 0	20 0	†	†	†	†	23 0	24 0	24 0	24 0	20 0	20 0	130 0	130 0	11 0	11 0
Delhi	17 0	17 0	23 0	24 0	...	..	12 0	12 0	22 0	22 0	19 0	20 0	†	†	13 0	14 0	22 0	23 0	21 0	24 0	25 0	25 0	80 0	80 0	11 0	11 0
Rohtak	17 0	17 0	24 0	24 0	..	..	10 0	12 0	23 0	23 0	21 0	20 0	†	†	16 0	16 0	24 0	23 0	18 0	20 0	20 0	20 0	120 0	120 0	11 0	10 0
Karnal	17 0	17 0	25 0	26 0	...	...	11 0	11 0	24 0	24 0	21 0	20 0	22 0	22 0	18 0	18 0	24 0	25 0	25 0	26 0	21 0	21 0	160 0	160 0	10 8	10 8
Lahore	17 0	18 0	36 0	36 0	...	.	11 0	11 0	30 0	31 0	18 0	18 0	‡	‡	30 0	22 0	24 0	27 0	26 0	30 0	12 0	12 0	85 0	85 0	12 0	12 0
Sub-montane—																										
Umballa	18 0	18 0	26 0	26 0	...	...	11 0	11 0	24 0	25 0	24 0	22 0	20 0	20 0	9 0	9 0	26 0	26 0	27 0	27 0	20 0	20 0	140 0	130 0	12 8	11 0
Ludhiana	19 0	20 0	32 0	29 0	...	...	12 0	12 0	27 0	28 0	23 0	25 0	†	†	20 0	20 0	27 0	24 0	28 0	..	14 0	14 0	120 0	110 0	13 0	11 8
Jullundur	20 0	20 0	28 0	30 0	...	...	8 0	8 0	28 0	24 0	20 0	20 0	*	*	20 0	20 0	24 0	28 0	28 0	28 0	*	*	90 0	90 0	12 8	10 8
Hoshiárpur	21 0	20 0	30 0	27 0	...	...	10 0	10 0	28 0	28 0	22 0	22 0	14 0	14 0	24 0	24 0	27 0	26 0	27 0	27 0	15 0	15 0	85 0	80 0	12 4	13 0
Gurdáspur	17 0	21 0	22 0	24 0	...	...	14 0	14 0	19 0	20 0	14 0	14 0	†	†	16 0	16 0	22 0	24 0	24 0	26 0	10 0	10 0	120 0	120 0	12 0	12 0
Amritsar	19 0	20 0	29 0	29 0	...	..	11 0	10 0	22 0	29 0	20 0	22 0	†	†	19 0	21 0	24 0	26 0	24 0	27 0	†	†	90 0	90 0	12 0	12 0
Hills—																										
Simla	13 0	13 0	20 0	20 0	...	...	9 0	9 0	15 0	15 0	13 0	13 0	18 0	18 0	8 0	8 0	19 0	17 0	20 0	20 0	11 0	11 0	65 0	65 0	8 12	8 12
Kangra	17 0	17 0	25 0	25 0	...	...	11 0	12 0	13 0	14 0	10 0	11 0	25 0	25 0	8 0	7 0	22 0	22 0	21 0	21 0	12 0	12 0	100 0	100 0	10 0	9 0
North-western—																										
Siálkot	16 0	19 0	27 0	32 0	.	...	13 0	13 0	28 0	30 0	22 0	25 0	‡	‡	28 0	32 0	22 0	25 0	22 0	26 0	12 0	12 0	120 0	120 0	13 0	13 0
Gujránwála	17 0	19 0	30 0	34 0	...	...	12 0	12 0	25 0	28 0	18 0	19 0	‡	‡	18 0	19 0	25 0	24 0	23 0	24 0	‡	‡	85 0	85 0	13 0	11 8
Gujrát	19 0	20 0	32 0	34 0	...	...	13 0	12 0	26 0	30 0	23 0	26 0	†	†	12 0	12 0	23 0	25 0	23 0	26 0	†	†	120 0	120 0	13 8	13 0
Jhelum	18 0	21 0	27 0	36 0	...	...	14 0	15 0	24 0	*	22 0	27 0	*	*	*	*	22 0	25 0	24 0	27 0	*	*	120 0	160 0	14 0	14 0
Rawalpindi	18 0	20 0	35 0	42 0	...	...	13 0	14 0	28 0	35 0	22 0	27 0	*	*	16 0	16 0	24 0	26 0	29 0	29 0	24 0	25 0	85 0	85 0	13 8	13 4
Hazára	21 0	22 0	36 0	39 0	...	...	12 0	13 0	20 0	16 0	22 0	24 0	†	†	16 0	16 0	21 0	22 0	29 0	32 0	†	†	100 0	100 0	11 0	11 0
Peshawar	18 0	19 0	41 0	46 0	...	...	11 0	11 0	35 0	38 0	21 0	21 0	†	†	21 0	22 0	20 0	21 0	31 0	35 0	30 0	30 0	108 0	105 0	40 0	39 0
Kohat	23 0	22 0	45 0	43 0	...	...	14 0	13 0	30 0	30 0	30 0	30 0	‡	†	32 0	32 0	27 0	29 0	33 0	31 0	‡	†	125 0	143 0	60 0	60 0
Western—																										
Shahpur	19 0	19 0	33 0	33 0	..	...	10 0	10 0	26 0	26 0	24 0	24 0	20 0	20 0	20 0	20 0	27 0	27 0	26 0	27 0	*	*	200 0	200 0	13 0	13 0
Jhang	17 0	17 0	32 0	30 0	...	...	9 0	10 0	23 0	23 0	21 0	22 0	22 0	22 0	22 0	22 0	18 0	22 0	24 0	24 0	10 0	10 0	200 0	200 0	12 0	12 0
Mooltan	16 0	16 0	29 0	28 0	...	...	10 0	10 0	25 0	27 0	21 0	23 0	†	†	26 0	25 0	21 0	22 0	23 0	24 0	†	†	100 0	100 0	12 0	12 0
Bannu	25 0	25 0	54 0	53 0	...	..	15 0	15 0	40 0	44 0	31 0	31 0	9 0	8 0	9 0	8 0	35 0	35 0	44 0	43 0	13 0	13 0	60 0	60 0	40 0	40 0
D. I. Khan	20 0	21 0	42 0	39 0	...	...	9 0	9 0	35 0	36 0	30 0	30 0	‡	‡	6 0	6 0	29 0	29 0	30 0	30 0	15 0	15 0	125 0	112 0	47 0	37 0
Muzaffargarh	17 0	17 0	25 0	25 0	...	...	13 0	13 0	19 0	19 0	19 0	19 0	‡	‡	‡	‡	21 0	21 0	‡	‡	11 0	11 0	110 0	110 0	11 0	11 0
D. G. Khan	17 0	17 0	28 0	28 0	...	...	8 0	8 0	25 0	25 0	23 0	23 0	‡	‡	‡	‡	22 0	22 0	‡	‡	‡	‡	125 0	125 0	27 8	27 8
Sind and Baluchistan—																										
Karáchi	11 8	11 8	19 0	19 0	8 0	8 0	10 0	10 0	18 0	18 0	16 0	16 0	‡	‡	‡	‡	17 0	17 0	16 0	16 0	8 0	8 0	90 0	90 0	13 0	13 0
Hyderabad (Gidu Bandar)	12 8	12 8	19 8	19 8	7 8	7 8	10 8	10 8	19 8	19 8	18 8	19 8	...	...	...	...	15 8	15 8	.	...	...	...	160 0	160 0	11 8	11 8
Thar and Párkar (Umarkot)	9 8	9 8	...		...		12 0	12 0	...	...	13 8	13 8	...	...	...	...	...	...	...	...	...	...	120 0	120 0	12 0	12 0
Sukkur	15 0	15 0	21 0	21 0	8 0	9 0	12 0	12 0	24 0	24 0	20 0	21 0	...	...	...	...	20 0	20 0	...	...	11 0	11 0	160 0	160 0	12 0	12 8
Shikárpur	12 13	12 12	20 8	19 8	8 0	8 0	9 8	9 8	21 8	21 8	23 12	23 0	...	...	...	...	18 14	19 6	...	...	10 8	10 4	175 0	160 0	11 6	11 8
Upper Sind Frontier	13 0	13 0	19 0	19 0	9 0	9 0	12 0	12 0	26 0	25 0	22 0	22 0	...	...	...	...	18 0	18 0	..	.	10 8	10 0	213 0	150 0	11 0	11 0
Quetta	13 12	13 12	14 10	15 4	5 0	5 0	7 5	7 5½	18 0	18 0	...	...	...	...	...	...	14 10	14 12	17 8	18 0	..	..	50 0	50 0	8 0	8 0

Bombay—																										
Konkan—																										
Karwar	12 4	12 8	...	...	7 0	7 0	15 0	15 0	20 0	20 0	16 0	16 0	28 0	28 0	...	...	13 0	12 4	...	...	11 8	11 8	213 5	213 5	12 0	12 0
Ratnágiri	10 9	10 9	...	...	9 4	9 5	12 11	12 11	14 5	...	14 11	14 11	17 10	18 13	...	...	14 0	13 5	...	...	10 14	10 14	120 0	120 0	11 10	11 10
Colába (Alibág)	9 0	9 0	...	...	7 4	7 4	8 0	8 0	...	...	12 0	12 0	...	...	...	...	11 0	11 0	...	...	6 8	6 8	85 0	105 0	12 6	12 6
Bombay	11 1	10 15	21 2	20 10	7 12	7 6	10 13	10 11	17 9	16 7	13 14	14 2	19 13	20 10	13 12	13 12	14 11	15 3	20 3	22 0	10 7	8 12	67 1	67 1	11 3	11 3
Tanna (Salsette)	8 14	8 14	...	...	7 4	7 4	8 3	8 3	...	...	12 12	12 12	...	...	...	...	11 7	11 7	...	...	9 4	9 4	80 0	80 0	12 4	12 4
Deccan—																										
Dharwar (Hubli)	17 0	16 13	...	..	11 0	11 1	12 0	12 13	23 0	23 6	21 0	21 5	24 0	...	...	19 6	14 0	12 15	...	...	20 0	11 3	80 0	91 0	9 0	9 8
Belgaum	16 0	17 0	15 0	16 0	12 0	13 0	13 0	14 0	20 0	21 0	20 0	20 0	26 0	25 0	16 0	17 0	14 4	15 0	...	...	13 0	13 0	71 0	71 0	13 8	13 8
Satara	9 6	9 6	...	...	8 14	8 14	10 0	10 0	14 11	14 10	14 4	12 15	16 6	16 6	...	...	14 5	10 6	17 13	17 13	12 7	9 10	106 8	116 8	15 2	12 6
Sholapur	15 14	15 7	...	...	9 8	9 8	9 15	9 15	19 14	20 4	21 10	22 1	...	...	...	...	18 11	16 0	...	...	15 2	13 12	85 0	80 0	11 4	11 4
Bijápur	14 10	14 10	...	..	7 3	7 3	11 5	11 5	17 9	17 9	20 11	20 11	...	...	...	...	14 0	14 0	...	...	11 12	11 12	80 0	80 0	9 12	9 12
Poona (City)	12 10	11 8	13 10	13 10	9 3	9 3	9 13	9 13	15 4	15 4	14 15	13 6	16 6	16 6	...	...	13 6	13 6	..	...	15 10	15 10	60 13	60 13	11 7	11 7
Khandesh—																										
Ahmednagar	13 6	13 6	...	...	8 0	8 0	9 8	9 8	18 5	18 5	17 8	17 8	...	...	...	...	18 8	18 8	...	...	20 13	20 13	84 9	84 9	13 2	13 2
Násik	15 1	15 8	...	...	10 8	10 8	12 0	12 0	...	20 10	18 5	18 15	22 8	21 6	...	...	15 13	15 13	...	...	14 6	12 15	106 11	106 11	13 2	12 12
Khandesh (Dhulia)	12 14	12 14	...	...	7 8	7 8	9 6	9 6	20 10	20 10	19 10	16 14	...	...	...	...	13 12	12 10	...	...	...	...	106 0	106 0	11 6	11 6
Guserat—																										
Surat	12 0	11 0	13 0	13 0	7 0	6 0	9 0	8 0	17 0	16 0	16 0	16 0	...	...	6 0	6 0	13 0	12 0	...	...	14 0	14 0	95 0	95 0	13 0	13 0
Broach	10 8	10 8	..	...	7 12	7 12	10 0	10 0	18 0	18 0	13 4	13 4	...	...	...	...	10 8	10 8	...	...	13 4	13 4	90 0	100 0	12 12	12 12
Kaira	11 8	11 8	25 0	25 0	7 8	7 8	10 0	10 0	..	...	17 0	17 0	20 0	20 0	...	...	16 0	...	...	...	19 0	19 0	94 0	94 0	12 8	12 8
Baroda Camp (Sadar Bazar)	9 11½	9 11½	10 4	11 4	6 4½	6 4½	8 0	8 0	17 2	16 9	16 9	16 9	18 4½	28 4½	...	...	12 0	11 4	...	...	11 4	11 4	80 0	80 0	10 13½	10 13½
Ahmedabad (Daskrohi)	12 0	12 0	20 0	20 0	6 0	6 0	8 0	8 0	18 0	18 0	18 0	18 0	...	...	...	...	18 8	18 8	...	...	10 0	9 8	80 0	80 0	13 8	13 8
Panch Máháls (Godhra)	11 2	11 2	..	...	9 2	9 2	10 4	10 4	17 4	17 4	18 2	18 2	24 4	24 4	...	...	16 0	16 0	26 4	26 4	9 4	9 4	160 0	160 0	13 0	13 0
Deesa Cantonment	13 13	14 0	16 0	16 0	6 0	6 0	8 0	8 0	16 5½	16 0	16 0	16 0	...	..	...	...	15 8	16 2½	...	...	11 0	11 0	150 0	150 0	11 8	11 8
Kattywar—																										
Rajkot	14 0	15 4	...	...	6 0	6 0	8 0	8 0	17 0	17 12	14 0	14 12	...	...	...	...	17 0	16 12	...	...	7 0	7 0	80 0	80 0	40 0	40 0
Central Provinces—																										
Western—																										
Nimar	15 1	15 1	...	...	6 12	6 12	11 7	11 7	27 9	24 13	...	...	...	..	...	...	16 2	..	...	...	11 10	10 11	120 0	120 0	10 13	10 13
Khandwa-Ásirgarh Cant.	13 5	14 0	...	...	9 1	8 4	10 3	9 8	23 0	23 0	21 11	21 0	16 5	...	...	17 0	13 13	13 8	...	...	11 4	10 8	160 0	160 0	8 0	8 0
Hoshangabad	15 8	14 8	...	...	9 0	9 0	10 8	10 8	22 0	22 0	...	...	...	...	...	...	20 0	19 8	...	...	13 8	13 8	140 0	140 0	9 0	9 0
Betul	16 2	16 2	...	...	...	...	11 11	11 11	19 3	19 3	...	...	...	...	...	...	15 9	15 9	...	...	11 11	9 12	320 0	320 0	7 9	7 9
Chhindwára	15 3	13 13	...	...	8 14	8 0	13 5	12 5	24 0	24 0	...	...	...	...	...	...	15 3	13 13	...	...	10 5	10 4	150 0	...	9 0	9 0
Nágpur	16 4	15 10	...	...	8 2	8 2	9 6	9 6	21 8	21 4	...	...	...	...	...	...	15 0	15 15	...	...	13 12	13 12	110 0	110 0	9 13	9 13
Wardha	17 2	17 2	...	...	10 0	10 0	11 7	11 7	24 0	24 0	...	...	...	...	...	...	17 2	16 0	...	...	16 0	16 0	120 0	120 0	9 2	10 11
Central—																										
Narsinghpur	15 12	15 2	...	...	11 11	11 11	13 13	13 13	20 8	20 8	...	...	...	...	...	...	22 0	20 5	...	...	13 10	13 10	120 0	120 0	9 2	9 2
Saugor	16 12	16 12	...	.	10 0	10 0	16 10	10 10	22 13	24 10	...	...	...	...	...	...	20 3	19 13	...	...	16 8	16 8	180 0	180 0	9 2	9 10
Damoh	17 2	17 2	...	...	12 5	12 5	13 5	13 5	21 5	21 5	...	...	...	...	...	...	24 0	24 0	...	...	10 11	10 11	200 0	200 0	9 2	9 2
Jubbulpore	15 8	14 0	...	...	10 0	9 8	11 12	11 8	20 8	22 8	...	...	...	..	...	...	18 8	18 8	...	...	13 0	13 0	120 0	120 0	9 0	9 0
Mandla	17 0	17 0	...	...	13 0	13 0	18 0	18 0	...	...	...	...	...	...	...	...	22 0	22 0	...	...	13 0	13 0	180 0	180 0	9 0	9 0
Seoni	17 15	17 15	...	...	9 12	9 12	13 9	13 9	...	...	...	...	...	...	...	...	16 9	16 0	...	...	13 9	12 13	200 0	200 0	9 2	9 2
Bálághát	17 1	15 12	..	...	13 2	13 2	17 14	17 14	...	...	...	...	...	...	...	...	19 3	19 3	...	...	12 8	12 8	192 0	192 0	9 0	9 0
Bhandára	16 4	16 4	...	...	...	...	11 4	13 4	..	...	...	...	...	...	...	...	13 4	..	...	...	12 8	12 8	200 0	200 0	9 2	9 2
Chánda	15 0	15 7	...	...	...	...	11 13	13 8	18 0	20 0	...	...	...	...	...	...	14 15	15 8		...	14 6	14 6	615 0	615 0	10 0	10 0
Eastern—																										
Biláspur	21 5	21 5	...	...	16 15	16 15	21 10	21 10	...	...	...	...	...	...	...	...	15 12	15 12	...	...	18 11	18 11	80 0	80 0	8 0	8 0
Raipur	21 14	21 14	...	...	10 6	10 6	16 0	14 13	...	...	...	...	...	...	...	...	14 14	16 0	...	...	17 8	13 8	100 0	80 0	9 7	9 7
Sambalpur	15 12	15 12	...	...	14 0	13 10	21 14	21 0	...	...	...	...	...	...	...	...	10 8	10 8	...	...	10 0	13 0	160 0	160 0	7 14	8 5
Berar—																										
Buldána	16 0	16 0	...	...	7 0	7 0	9 0	9 0	23 0	23 0	18 0	18 0	...	...	...	...	14 0	13 0	...	...	10 0	10 0			10 0	10 0
Basim	17 1	18 2	...	...	8 1	8 1	10 5	10 5	22 7	23 0	21 0	24 0	...	...	...	...	16 15	18 6	...	...	14 5	14 0			9 13	9 10
Akola	14 8	16 0	...	...	6 0	6 0	8 0	8 0	21 0	21 0	16 0	16 0	...	...	...	...	16 0	16 0	...	...	19 0	16 0			10 8	10 8
Ellichpur	14 0	14 8	...	...	7 0	7 0	8 0	7 8	19 0	19 8	14 0	14 0	...	...	...	...	13 2	13 8	...	...	16 0	16 0	§	§	9 12	9 8
Amráoti	15 0	14 12	...	...	6 0	6 12	8 0	8 0	21 8	21 4	16 0	15 12	...	...	...	...	15 0	15 0	...	...	13 0	13 0			9 0	9 0
Wun	16 0	16 0	...	...	8 0	8 0	10 0	10 8	26 0	25 12	...	...	...	...	...	...	18 0	16 0	...	...	26 0	26 0			10 0	10 0
Nizam's Territories—																										
Secunderabad	11 15	12 15	...	...	6 12	6 10	10 3	9 9	17 12	16 12	18 4	...	...	...	...	...	15 15	15 15	...	...	21 7	20 1	120 0	120 0	9 4	9 2
Holáram	13 8	12 14	...	...	7 12	7 12	9 0	9 0	19 15	21 14	...	...	...	...	...	...	15 12	19 14	...	...	...	...	116 14	116 14	9 0	9 0
Chadarghat	9 8	10 8	...	...	7 12	8 0	10 0	10 4	17 0	20 0	19 0	22 0	...	...	...	...	17 0	17 0	...	...	...	...	120 0	120 0	9 4	9 8

* Not sold. † Not produced. ‡ Not procurable. § Firewood is sold by head-loads, cart-loads, and bullock-loads.

RETAIL PRICES FOR THE 1st HALF OF FEBRUARY 1890—*concluded.*

QUANTITIES PER RUPEE IN SERS OF 80 TOLAS.

Districts.	Wheat.		Barley.		Rice, best sort.		Rice, common.		Jowar or cholum (*Sorghum vulgare*).		Bajra or cumbu (*Pennisetum typhoideum*).		Marua or ragi (*Eleusine coracana*).		Kangni or kakun, Italian millet (*Setaria italica*).		Gram, chenna, chola, kadalay or sunaga (*Cicer arietinum*).		Maize (*Zea Mays*).		Arhar, or thúr, cadjan pea (*Cajanus indicus*).		Firewood.		Salt.	
	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.	Present fortnight.	Past fortnight.
	S. Ch	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch	S. Ch	S. Ch	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch.	S. Ch	S. Ch.	S. Ch.	S. Ch.	S. Ch.
Madras—																										
Malabar Coast—																										
Malabar	8 10	8 10	...	..	10 2	10 2	10 8	10 8	*	*	*	*	21 3	21 3	...	...	.	...	...	.	...	...	136 2	136 2	11 11	11 11
S. Canara	9 2	9 2	..	...	11 14	11 14	13 13	13 13	*	*	*	*	21 13	21 13	...	...	..	...	...	...	...	...	128 13	128 13	14 3	14 3
South, central—																										
Coimbatore	11 8	10 11	..	..	11 11	11 5	12 11	11 13	22 3	21 13	23 14	23 14	27 2	26 3	...	...	...	...	...	...	...	...	133 11	133 11	13 3	11 11
Nilgiris	10 11	10 11	...	...	8 13	8 13	10 6	10 6	20 0	20 0	16 13	16 13	21 10	21 10	...	...	...	...	...	...	...	...	217 2	217 2	11 0	10 2
Salem	10 3	11 2	...	...	12 3	11 3	14 2	12 13	24 10	23 0	26 3	24 10	31 10	32 8	...	...	...	...	..	...	..	...	186 10	186 10	14 10	13 8
Central—																										
Bellary	16 5	15 6	...	...	11 13	12 5	13 0	13 8	28 5	29 6	23 8	23 8	34 0	34 0	...	...	...	...	...	..	...	...	97 3	97 3	11 14	11 14
Anantapur	11 8	11 8	...	..	12 13	12 13	14 0	14 0	33 0	33 0	29 2	29 2	34 0	34 0	...	...	...	...	...	...	...	...	97 3	97 3	11 5	11 5
Cuddapah	13 3	13 3	...	...	11 2	11 2	12 8	13 5	22 14	22 14	30 8	29 0	30 0	30 0	...	...	...	...	...	...	...	...	140 0	140 0	12 3	12 3
Kurnool	12 11	12 11	...		10 5	10 5	10 11	11 6	24 0	21 14	23 13	23 2	31 0	31 5	...	...	...	...	..	...	...	...	124 10	124 10	11 5	11 5
East Coast, north—																										
Ganjam	8 14	8 14	...	...	9 0	9 0	10 0	10 0	*	*	*	*	21 13	22 13	...	...	...	...	...	...	..	...	178 13	127 5	11 13	11 13
Vizagapatam	10 0	10 0	..	..	10 2	10 2	11 5	11 5	27 8	27 8	29 11	29 11	25 5	25 5	...	...	...	...	...	...	...	...	116 10	116 10	11 11	11 11
Godavari	9 14	9 14	...	...	15 13	15 13	17 0	17 0	28 13	28 13	24 10	28 3	29 2	29 2	...	...	...	...	..	...	...	...	243 0	243 0	12 0	12 0
East Coast, central—																										
Kistna	10 6	10 14	...	...	13 2	13 11	13 13	14 5	19 0	19 0	*	*	29 13	26 5	...	...	...	...	...	...	...	...	170 2	170 2	13 2	13 3
Nellore	11 8	10 10	..	...	10 10	10 10	12 11	12 11	22 11	24 11	24 6	26 5	26 14	26 14	...	...	...	...	...	...	...	...	93 5	93 5	12 13	12 13
East Coast, south—																										
Madras	10 0	10 0	...	...	10 8	10 3	11 3	11 2	19 14	19 14	18 0	17 13	26 10	26 5	...	...	...	...	...	...	...	...	111 5	106 8	12 11	12 8
Chingleput	*	*	...	...	10 2	11 5	11 0	12 2	*	*	17 13	17 3	27 6	26 0	...	...	...	...	...	...	...	...	122 8	122 8	12 6	12 6
N. Arcot	9 11	9 11	...	...	9 11	9 11	12 3	11 5	21 13	20 14	19 13	19 0	32 8	29 14	...	...	...	...	...	...	...	...	97 3	194 6	11 5	11 5
S. Arcot	8 3	8 3	...	...	10 6	10 6	11 6	11 6	*	*	18 8	21 10	21 8	23 14	...	...	...	...	...	...	...	...	209 0	209 0	11 11	11 11
Tanjore	9 10	9 10	..	...	13 5	11 3	*	12 14	*	*	21 13	23 3	22 11	24 3	...	...	...	...	...	...	...	...	145 13	166 3	12 14	12 14
Trichinopoly	8 10	8 10	...	...	11 3	10 13	11 10	11 3	18 3	*	21 10	19 2	23 10	23 10	...	...	...	...	...	...	...	...	143 6	143 6	12 3	12 3
Southern—																										
Tinnevelly	8 14	8 8	...	...	9 8	9 8	10 3	11 3	*	*	*	*	*	*	...	...	...	...	...	...	...	...	58 5	58 5	14 13	14 13
Madura	9 13	10 8	...	...	10 14	10 14	11 13	11 6	19 6	19 6	19 2	19 2	22 8	22 8	...	...	...	...	...	...	...	...	140 14	140 14	13 2	13 10
Mysore—																										
Mysore	11 4	10 4	10 0	10 0	9 8	10 0	12 0	11 8	35 0	40 0	27 0	19 0	30 0	31 0	...	...	12 0	10 8	...	...	21 0	16 0	81 0	84 0	9 12	9 0
Bangalore	10 0	10 4	12 4	12 12	9 4	8 14	10 4	9 12	25 0	25 0	...	...	32 7	36 0	...	...	10 0	9 10	...	...	16 0	16 9	84 0	84 0	9 8	9 8
Kolar	...	...	11 0	11 0	10 8	10 8	13 8	14 0	24 0	24 0	...	...	44 0	44 0	...	...	11 0	11 0	...	...	15 0	15 0	132 0	132 0	9 8	9 8
Tumkur	11 8	11 8	11 0	11 0	12 0	11 8	13 0	12 8	...	...	...	...	48 0	45 0	...	...	11 8	11 8	...	...	18 0	16 0	340 0	340 0	9 0	9 0
Hassan	11 0	...	10 4	10 0	11 0	11 0	12 8	13 0	...	...	...	...	36 0	42 0	...	...	10 0	9 0	...	...	15 8	12 0	72 0	72 0	8 0	9 0
Kadur	12 0	10 0	13 0	11 0	14 0	12 0	17 0	16 0	...	...	...	...	40 0	40 0	...	11 0	11 0	11 0	...	...	10 0	8 0	240 0	240 0	10 0	9 0
Shimoga	14 11	14 11	...	12 10	14 11	11 9	15 12	14 11	30 8	33 10	...	...	38 14	41 1	11 9	10 8	12 10	12 10	...	...	16 13	...	480 0	480 0	10 8	10 8
Chitaldroog	13 0	12 0	15 0	15 0	11 0	11 0	13 0	13 0	34 0	32 0	24 0	24 0	44 0	40 0	70 0	70 0	15 0	16 0	...	...	18 0	16 0	320 0	320 0	8 0	9 0
Coorg—																										
Coorg	9 0	9 0	8 0	8 0	11 8	11 8	14 8	14 0	...	...	...		39 8	39 0	...	...	14 8	14 0	...	...	...	..	110 0	110 0	10 8	10 0
Aden	8 0	8 0	...	...	6 3	6 3	8 0	8 0	10 3	10 3	9 4	9 4	....	...	...	...	9 4	9 4	...	...	5 9	5 9	65 5	65 5	32 0	32 0

* Not sold.

FINANCE AND COMMERCE DEPARTMENT
(*Statistical Branch*)

E. J. SINKINSON,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

REPORT ON THE CASH BALANCES AND MOVEMENT OF FUNDS FOR THE PAST YEAR.

No. 1964, dated Calcutta, the 22nd February 1890.

From—The Comptroller and Auditor General,

To—The Secretary to the Government of India, Finance and Commerce Department.

I have the honour to submit my report on the cash balances and resource operations of our treasuries for the twelve months from October 1888 to September 1889.

Minimum Balances.

2. The following table gives the estimated minimum balance for all India and its distribution among the several provinces for each month from October 1889 to September 1890. The figures are again distributed between District Treasuries and Reserve Treasuries and Presidency Banks in the accompanying statements marked A and B. As explained in the last report, these balances are computed with the object of providing a sum of eight crores in December, and such amounts in the previous four or five months as will admit of a steady fall from July to November and still leave the eight crores in December. As the estimates for the year are framed on the understanding that a considerable part of our Public Works expenditure is met from loans raised in July or August, the estimated amounts to be so received are duly added to the balances of August and September in addition to the net probable transactions of those months. Sufficient margin is allowed for such fluctuations in expenditure as may be produced by a sudden demand for telegraphic transfers from London or by a bumper opium crop. The balances so estimated, it must be remembered, are minimum balances, and they will be found to be lower than are usually reached in the several months of the year. The Provincial figures represent the most economical distribution of this minimum, and are safe practical guides for working our treasuries, since they enable Accountants General to ascertain the amount of help that may actually be required in any particular months.

(In lakhs of Rupees.)

Month	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.	Estimated gross issues
1st October 1889	2,68	55	77	22	1,05	1,27	94	1,02	2,10	10,60	8,20
„ November „	1,82	40	48	18	1,05	1,00	83	1,00	1,80	8,65	8,24
„ December „	1,64	40	40	15	1,00	1,06	75	1,00	1,60	8,00	8,32
„ January 1890	1,58	33	40	22	1,00	1,29	84	1,24	1,65	8,55	9,37
„ February „	1,83	39	40	21	1,15	1,69	1,02	2,01	2,00	10,70	8,85
„ March „	2,14	49	62	26	1,15	1,59	96	1,89	1,90	11,00	10,76
„ April „	2,53	47	82	27	1,65	1,57	99	2,10	2,10	12,50	10,04
„ May „	1,81	42	83	33	1,05	1,36	1,01	1,64	2,25	10,70	9,43
„ June „	2,03	52	77	29	1,10	1,68	94	1,27	2,40	11,00	8,27
„ July „	2,88	64	66	25	1,15	2,19	1,12	1,36	2,25	12,50	8,31
„ August „	2,55	61	62	26	1,30	2,28	1,26	1,32	2,30	12,50	8,14
„ September „	2,47	56	64	22	1,10	1,75	1,21	1,15	2,10	11,20	8,42

3. It was stated in my last report that the method of providing a sufficient balance for one month's expenditure was more useful in limited areas than when applied to the whole of India. The principle involved in this method is that the solvency of the treasuries for one month is ensured by providing for the gross expenditure without regard to the expected receipts of the month. I have noted above in the last column the estimated gross issues for each month, and the details of the calculation are given below. It will be seen that these gross issues are larger than our working minimum in the period of pressure, while for the revenue season they are necessarily much lower than the expected balances. Practically, however, we cannot depend on the month's gross expenditure plan

in detail for the whole of India. For instance, we cannot ordinarily have in balance at Calcutta or Bombay on the 1st of each month the whole of the Presidency payments of the month, including Council Bills. On the other hand, some allowances must always be made for the delay and difficulty, to say nothing of the expense, of moving surplus funds from district treasuries, these operations being, as a rule, directed by the local Accountants General on receipt of the month's cash balance report, and time must be given even for bringing collections of revenue from the interior of the district to the head quarter station where payments are made. A balance equal to the gross expenditure of the month forms an ample provision when the money has been already brought to head-quarters, but when land revenue is in course of receipt at twenty sub-treasuries in an extensive district (as may happen in Madras or Bombay), it may not be available for the head-quarters payments which occur mostly at the beginning of the month.

4. It is evident, therefore, that if the plan of providing a balance of a month's gross expenditure were tried in practice, it would be necessary in many cases to make large additions in the following table; however, I have not done so, but even without them the minimum in the months of pressure (October to December) would still on this principle exceed that which is in practice found sufficient :—

	Oct.	Nov.	Dec.	Jan.	Feb.	March.	April.	May.	June.	July.	Aug.	Sep.
India . . .	86	1,18	71	71	90	86	1,03	1,12	72	71	88	76
Central Provinces .	20	19	19	19	20	23	21	20	21	22	20	20
Burma . . .	46	40	42	45	46	60	41	44	41	41	41	42
Assam . . .	11	10	12	12	11	14	13	11	11	11	10	11
Bengal . . .	78	85	90	1,05	1,02	1,22	1,36	92	96	96	1,02	1,08
N.-W. Provinces .	1,18	1,04	1,11	1,13	1,09	1,28	1,70	1,37	1,15	1,08	1,23	1,22
Punjab . . .	88	90	85	96	87	1,18	96	91	88	92	82	88
Madras . . .	88	91	86	86	89	98	89	90	86	89	91	88
Bombay . .	1,35	1,17	1,16	1,40	1,31	1,87	1,25	1,36	1,17	1,31	1,17	1,47
	6,70	6,74	6,32	6,87	6,85	8,36	7,94	7,33	6,47	6,61	6,74	7,02
Council Bills . .	1,50	1,50	2,00	2,50	2,00	2,40	2,10	2,10	1,80	1,70	1,40	1,40
Total gross issues .	8,20	8,24	8,32	9,37	8,85	10,76	10,04	9,43	8,27	8,31	8,14	8,42

Cash Balances.

5. The following statement shews the distribution of the actual balances, in thousands of rupees, on the first day of each month during 1888-89, with the corresponding figures of the previous year :—

	October.	November	December.	January	February.	March.	April.	May.	June.	July.	August.	September	September closing balances.
1888-89.													
Reserve Treasuries . .	2,29,79	1,50,20	79,04	58,77	69,24	58,86	1,33,87	1,42,54	82,43	1,22,71	87,55	1,72,60	86,98
Presidency Banks . .	1,93,45	1,49,17	1,30,02	1,71,24	1,52,90	1,61,82	1,42,84	1,76,87	1,62,14	1,55,10	1,71,94	1,64,05	2,04,47
District Treasuries . .	8,48,68	7,38,60	7,34,90	7,57,03	9,19,59	9,10,65	10,53,80	9,74,71	10,14,36	10,59,18	10,10,73	9,44,79	8,15,89
TOTAL .	12,71,92	10,37,97	9,34,96	9,87,04	11,41,82	11,31 33	13,30,51	12,94,12	12,58,93	13,37,29	12,70,22	12,81,44	11,07,34
1887-88.													
Reserve Treasuries . .	1,87,79	1,51,19	1,71,01	82,97	1,59,55	1,42,86	71,87	1,42,81	90,89	1,05,27	3,64,51	2,76,88	2,29,79
Presidency Banks . .	1,38,06	1,93,39	1,69,31	1,56,69	1,72,69	1,87,80	1,36,72	1,72,19	1,76,60	2,07,88	1,95,23	1,66,46	1,93,45
District Treasuries . .	7,52,18	6,92,97	7,15,45	7,90,21	9,89,09	9,91,24	11,79,78	8,97,63	9,04,84	10,37,28	9,81,51	8,81,50	8,48,68
TOTAL .	10,78,03	10,37,55	10,55,80	10,29,87	13,22,23	13,21,90	13,88,37	12,11,83	11,81,33	13,49,83	15,41,25	13,27,84	12,71,92

6. The balances on the 1st of November were practically the same for the two years, but owing to a great scarcity of money in the Indian markets, large telegraphic transfers were granted from London in January and February 1889, and the payments in India during those months in bills and transfers amounted to 572 lakhs. Temporary loans aggregating 45 lakhs were also granted to one of the Presidency Banks at its own minimum rate of interest to relieve the pressure, and the cash balances in February and March were allowed to run down lower than they had been for many years.

7. In connection with these cash balances, it may be observed that the period of revenue collections being coincident with the large export season, it is often alleged that Government might lend its balances to assist trade. This and other similar allegations were discussed in paragraphs 108 to 111 of the last Financial Statement, where it was pointed out that, considering the special conditions affecting the Indian money market, the large area over which the balance is distributed, and other circumstances, the fact of the cash balance being large is no proof that it is larger than is required for the wants of Government. To give a more precise idea of the diffusion of the Government balance, I now append a statement, marked E, showing the actual distribution of the amounts on 1st April 1889. From this statement it will be seen that, while the nine Civil Accountants General and Comptrollers are supposed to incorporate in their accounts the cash transactions of about 250 treasuries, including the head offices and branches of the Presidency Banks, these treasuries include the transactions of over one thousand sub-treasuries and tehsils; and, though a balance of 13 crores in itself may appear very high, the fact that it is scattered over more than 1,250 different localities forms an important element in the question how far it can be utilised.

8. If this statement be studied, it will be manifest why at the close of the financial year the actual cash is always so much in excess of the minimum working balance, and also why so apparently large a minimum as 8 crores is required. On the 1st April, the season for collection of revenue is at its height, and at hundreds of points the receipts are just ready to be moved to the centres of expenditure. On the other hand, if from these 13 crores, 5 are subtracted to bring the total to the minimum, it will be seen that after providing for the centres, the remainder will furnish but a meagre working balance for more than a thousand treasuries that remain.

9. Comparison is often made between the amounts of the Government balances in India and in England, and as I am not aware that this subject has ever been fully explained in an official report, I take this opportunity of doing so.

10. In England, the balance shown in the Finance Accounts is simply the so-called Exchequer Balance at the Bank of England in London and at the Bank of Ireland in Dublin; this does not even include the balances of the Collectors of revenue or of the Paymaster General in those cities, and it in fact answers more nearly to our Reserve Treasury balances at Calcutta and Bombay than to anything else in India, and these on the 1st April last were R1,14,01,833 against £5,992,002 or R8,84,97,260 in London and Dublin.

11. When in England, some years ago, I took an opportunity to ask an experienced officer of the English Treasury what additions he thought should be made to this to compare fairly with our Indian Public balances, after a little consideration he gave me a rough estimate, that taking—

(*a*) Revenue in the hands of Collectors,

(*b*) Paymaster General's balances (including one million for treasure-chests and deposits),

(*c*) Money in the hands of Paying sub-accountants,

the total additions to be made to the Exchequer Balance would be	£10,600,000
adding then the Exchequer Balances on 31st March 1889 .	,, 5,992,002
the Public Cash Balances in England at the close of the year would be	£16,592,002
or at the actual Bank rate of exchange on the date (1*s.* 4¼*d.*) .	R24,50,51,106

12. Thus it will be seen that in the comparatively small area of the United Kingdom, with the high state of financial organisation which Mr. Gladstone has compared with what he described as the crude and backward state in India, a balance of nearly double the amount is required that we are able to work with; but even this is not all; in the estimate given me for England nothing is said of the balances of the Local Boards, the country Municipal Corporations, the Law Courts throughout the Kingdom, or the local Savings Banks, all of whose balances, as well as the Bank balances of the great system of State and Guaranteed Railways, are included in our Indian Public moneys, but are excluded from those of England. I have no hesitation in affirming that, com-

paring like with like, the Public Cash balances in England are much more than double those of India.

13. The following is the net result of inter-provincial remittances during the year, the details of which are given in the statement, marked C, annexed to this report :—

	Funds supplied to other Provinces.	Funds received from other Provinces.	Net received + Net supplied—	Previous year. Net received + Net supplied—
	R	R	R	R
India, General	7,95,67,491	18,73,27,782	+10,77,60,291	+7,31,97,727
Central Provinces	20,05,800	20,76,500	+70,700	+2,70,618
Burma	72,57,811	23,30,200	—49,27,611	+59,34,743
Assam	33,93,500	20,92,000	—13,01,500	—8,75,980
Bengal	12,33,21,766	94,23,650	—11,38,98,116	—11,29,43,283
N.-W Provinces and Oudh	1,52,08,811	1,07,92,560	—44,16,251	+16,10,155
Punjab	39,66,000	1,51,09,986	+1,11,43,986	+1,33,27,906
Madras	3,81,73,563	3,41,02,350	—40,71,213	—2,38,41,904
Bombay	5,55,59,151	6,51,98,865	+96,39,714	+4,33,20,018
TOTAL	32,84,53,893	32,84,53,893	...	...

14. The larger items noted above, as well as the more important of the local remittances, may be classified as follows :—

(In Lakhs of Rupees.)

Nature of operations.	FORM OF REMITTANCE.						REMARKS.
	Currency notes.	Specie.	Bills.	Bank and Telegraph transfers.	Currency transfers.	TOTAL.	
Supplies drawn to Calcutta (from Provinces included in the Bengal Presidency)	1,74	67	1,38	60	1,34	5,73	
Supplies from Calcutta to Provinces included in the Bengal Presidency	32	10*	15	1	90	1,48	* Chiefly in small silver and copper.
Supplies from Bombay to Calcutta	...	...	...	50	1,76	2,26	
Supplies from Calcutta to Bombay	...	...	8	3,36	84	4,28	
Supplies from districts to Head Quarters in the Bombay Presidency	46	77	4	84	68	2,79	
Supplies from Head Quarters to district treasuries in the Bombay Presidency and to Central India and Berar	50	58	41	10	23	1,82	
Supplies from districts to Head Quarters in the Madras Presidency	54	1,55	15	3,28	10	5,62	
Supplies from Head Quarters to district treasuries in the Madras Presidency.	20	87	6	...	3	1,16	
Supplies from Madras to Calcutta	...	...	86	18	—30	74	
Supplies from Madras to Bombay	...	...	1,45	17	—1,95	—33	
Supplies from Ajmere and Sambhar Surplus	97	69	...	...	...	1,66	
Supplies from Bengal and N.-W.P. Treasuries to opium districts	...	1,42	5	...	...	1,47	
Supplies to Punjab	11	49	24	...	90	1,74	
Supplies to Military Stations (a)	51	86	...	...	...	1,37	(a) Quetta, Indore, Poona.
Currency Remittance of Specie—							
Bombay to Calcutta	...	2,82	...	...	...	2,82	
" " Madras	...	1,60	...	...	...	1,60	
" " Allahabad	...	20	...	...	...	20	
" " Kurrachee	...	60	...	...	...	60	

15. The most noticeable point in the above statements is again the large transfers from Calcutta to Bombay through the Banks. These transfers are allowed at a small premium to assist trade, and remittances of coin are made from Bombay to Calcutta at Government expense to meet the demands. As explained in former reports, the tendency of trade being to move coin from head-quarters to the interior, while our resource operations are directed to the collection of surplus to head-quarters for Council Bill payments, these collections are made, as far as possible, either by bills or transfers, and when these are insufficient, coin remittances become necessary. The most important of the coin remittances

are made from Bombay, where the greater portion of the silver imported into India is tendered for coinage As a general rule, when specie is withdrawn from districts which are local centres of trade, the operation has to be reversed later either by Government or the public, and advantage has been taken of this fact to dispose of the treasury surplus by issue of bills at a small premium. The system under which this becomes possible by making use of the large cash balances held as the Paper Currency Reserve, while keeping this reserve in tact, was explained in the last Financial Statement. The Accountant General, Bengal, reports as follows on the working of the plan in his province during the past year:

The treasuries situated near the several centres of trade, against which supply bills were drawn and telegraphic transfers ordered during the year, are chiefly as follows:—

(1) Jalpaiguri, (2) Dinajpur, (3) Rungpur, (4) Bogra, (5) Mymensing, (6) Serajganj, (7) Maldah, (8) Rajshahye, (9) Purneah, (10) Chittagong, (11) Backerganj, and (12) Balasore.

The drawings of the current year show an increase of R20,36,000 over those of the preceding year. This favourable result has been attained chiefly by transferring periodically to temporary currency chests the surplus balance in whole rupees of the treasuries above named, which were re-transferred to the respective treasuries at particular seasons when there was a demand for bills and drawn against. By this method the advantage of being able to dispose of the surplus specie of the treasuries named and those of the neighbouring treasuries which were remitted to them, at a premium, had been gained to the great advantage of local trade, and the incidental costs in remitting the surplus specie periodically to Calcutta, which would otherwise have been incurred, saved. The general principle observed in these transactions is never to remove a single coin that will have to be replaced within a short time by Government or the public. Thus the surplus of the jute-producing districts is stored until the jute season comes on, and then is entirely removed by bills to Calcutta. If wanted in the meantime, it is deposited in a temporary currency chest and credit given in Calcutta.

16. Other means are also adopted for regulating our resource operations with the demands of trade. Large amounts of the local surplus at mofussil treasuries are taken by the Presidency Banks by opposite payment at Presidency towns. In the North-Western Provinces, the surplus revenue is collected generally at treasuries banking with branches of the Bank of Bengal, and, if not immediately taken up, it is transferred to temporary currency chests from which it is gradually withdrawn as demands arise. In Madras, the total sum withdrawn from district treasuries amounted to 5,62, of which 3,28 lakhs were transferred through the Bank's branches. The actual trade demand on the head-quarters treasury is represented by a sum of 2,82 lakhs in Council Bills and transfers, and 2,65 in Bank Bills purchased, amounting in the aggregate to 5,47 lakhs, of which 3,28 was met by means of Bank transfers as stated above, and 68 lakhs by coin remittance, leaving a deficiency of 1,51 lakhs, to cover which a large currency remittance of silver from Bombay was necessary.

17. I may also mention that when the treasury balances are not sufficient to meet the transfers required for trade, they are granted through the Currency Department at a premium. This arrangement, together with the system of currency transfers for treasury purposes noted above, no doubt reduces, to a considerable extent, our charges for coin remittances, but at the same time the distribution of the currency balances is greatly affected. For instance, a large part of the coin balance held against the currency circulation in Bengal and the North-Western Provinces, is ordinarily locked up in temporary currency agencies, while in Rangoon, we allow a larger balance to accumulate than would be justified by the circumstances of the Burma Circle. The following statement gives the amount of transfers granted through the currency during the year 1888-89, and the premium realised on them. The largest of these remittances are made between Calcutta, Rangoon, and Bombay. The remittances to Rangoon are chiefly made for financing the rice crop, while those from Bombay are, no doubt, due to the large coinage of silver at that place. The remittances of silver to Rangoon are now made by Government steamers which are available in the transport season. In the case of district agencies in Bengal and the North-Western Provinces, no coin remittances are necessary, but the plan is resorted to to avoid treasury remittances that would otherwise be required. Hence the whole of the premium realised on the currency transfers in these provinces is a gain to Government.

Statement of Telegraphic Transfers granted to Banks, Merchants and others, through the Currency Department, during 1888-89.

Money received at	MONEY PAID AT																	
	CALCUTTA.		ALLAHABAD.		LAHORE.		BOMBAY.		KARACHI.		MADRAS.		CALICUT.		RANGOON OR BASSEIN.		TOTAL.	
	Amount.	Premium realised.	Amount.	Premium realised.	Amount.	Premium realised.	Amount.	Premium realised.	Amount.	Premium realised.	Amount.	Premium realised.	Amount	Premium realised.	Amount.	Premium realised.	Amount.	Premium realised
CALCUTTA	...	...	55,00,000	5,188	9,00,000	375	16,50,000	1,031	...	...	...	...	...	...	1,20,00,000	30,000	2,00,50,000	36,591
Allahabad	20,00,000	2,500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20,00,000	2,500
Lahore	5,00,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,00,000	
BOMBAY	1,75,00,000	15,312	...	...	...	...	...	...	19,00,000	562	5,00,000	626	...	...	...	...	1,99,00,000	16,500
Karachi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
MADRAS	...	...	...	...	...	...	...	...	...	...	...	...	11,60,000	...	...	...	11,60,000	...
Calicut	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
RANGOON	87,23,000	17,112	...	...	...	...	59,27,000	7,759	...	...	21,41,000	4,204	...	...	...	...	1,67,91,000	29,075
TOTAL	2,87,23,000	34,924	55,00,000	5,188	9,00,000	375	75,77,000	8,790	19,00,000	562	26,41,000	4,830	11,60,000	...	1,20,00,000	30,000	6,04,01,000	84,669

18. During the twelve months under report, the demands for Supply Bills in Upper Burma fell off to a considerable extent, owing, it is believed, to the good crops of the year, which much reduced the import of rice from the Lower Provinces. Considerable remittances of silver had to be made to that country to replace the large withdrawals of Burmese coin. These coin remittances were made from Lower Burma, and Burma, as a whole, was able for the first time since the recent annexation to render assistance to India, the amount so drawn in the twelve months under review being R49,27,611 as entered in the statement in paragraph 13. This assistance comprised 32 lakhs transferred through currency, over 18 lakhs sent to the Calcutta Mint in Burmese coin, and two lakhs in foreign circle notes sent to the different provinces. On the other hand, Burma received three lakhs in small silver and copper and ten lakhs in subscriptions to the loan of rupees two crores. Allowing for issues of foreign remittance transfer receipts, the net surplus of receipts over disbursements in Burma amounted to about 22 lakhs. The remittances by Bengal and the North-Western Provinces to the opium districts were small owing to the poor crop of the year, and of the sum of 1,47 lakhs so sent as noted above, 12½ lakhs had to be withdrawn from Patna to Calcutta through the Bank of Bengal. Bombay required less help from other provinces than was necessary in the preceding twelve months, as its cash balance on 30th September 1888 was very high, and was reduced by 2,25 lakhs in the subsequent twelve months. It will be understood that in these remarks only local cash transactions are regarded; nothing is shown by them of the surplus or deficit of a province as affecting Revenue or Charge.

19. In connection with the large cash remittances, I should report to Government a change of system which has been introduced during the past year; hitherto, for the sake of economy, advantage has been taken of Government steamers to distribute coin from Bombay to Calcutta, Madras, Karachi, and Rangoon; for the last two places the same arrangement will continue, but for Calcutta and Madras it appeared that, considering the relations between Government and the Railway Companies and the risk of loss by sea, it would be desirable to try and arrange for the transit of large remittances of coin on moderate terms by railway.

20. I accordingly addressed the East Indian, the Great Indian Peninsula, and the Madras Railway Companies, and obtained their consent to the following arrangement. For some years past a reduced rate of one pie per maund per mile has been levied on consignments of 20 lakhs or upwards; it is now agreed that on consignments of 50 lakhs from Bombay to Calcutta or Madras ⅔ pie per maund per mile shall be charged; at their reduced rate I propose in future to send all these large remittances by land instead of by sea.

Small Silver and Copper Coin.

21. A statement D is annexed giving the circulation of small coin during the twelve months under review, as compared with the previous three years, and it shews that the absorption of these coins in all the provinces continues as large

as before. There is a slight decline in the demands for single pice in the Central Provinces as the Railway lines through that province are approaching completion. On the other hand, the construction of the Bengal-Nagpur Railway through Chota Nagpore has increased the demand in Bengal as compared with previous years, and the large and still increasing consumption in Assam deserves notice. The copper coin of native mintage in Burma has not been accepted in Government treasuries from 1st October last, and the demand for British coins is steadily increasing. The rise in the Punjab is ascribed to the enforcement of the Metal Tokens Act of 1889, which drove out of circulation Mansuri pice from the eastern districts of the province.

Shroff-marked Coin.

22. The following statement shews the collection and recoinage of shroff-marked coins during the year under review, as compared with the three previous years :—

(In thousands.)

	India.	Centra Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Opening Balance . .	50	4	4	1	9	93	98	34	22	3,15
Sent to Calcutta Mint .	2,59	...	2	...	10	—2,29	...	87	...	1,29
„ Bombay „ . .	...	...	...	...	...	...	...	6	1,02	1,08
Closing Balance . .	40	18	7	2	10	10,60	19,51	18	10	31,16
Net Receipts, 1888-89 . .	2,49	14	5	1	11	7,38	18,53	77	90	30,38
„ 1887-88 . .	1,64	12	2	1	12	9,12	30,54	1,13	92	43,62
„ 1886-87 . .	1,25	12	95	1	23	11,77	11,93	1,59	1,34	29,19
„ 1885-86 . .	99	20	3	2	19	11,91	16,64	1,77	1,81	33,56
„ 1884-85 . .	98	45	1	3	23	14,46	10,66	1,28	2,21	30,31

23. The diminished withdrawals of shroff-marked coin in the North-Western Provinces point to the progressive purification of the coinage. In the Punjab, over 40 lakhs of rupees were received from the Patiala and Kashmir States for railway construction, and a part of these amounts appears to have been paid in shroff-marked coin. The total amount of Burmese Peacock coin withdrawn from circulation up to 31st December last is 77½ lakhs.

A.

Statement s' ewing the es'imated minimum Cash Balances in the District T easuries of each Province (excluding Head Offices of Presidency Banks and Reserve Treasuries) at the beginning of each month of the years 1881-82 to 1889-90.

In thousands of rupees.

	Year.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.
		R	R	R	R	R	R	R	R	R	R	R	R
India	1881-82	45,40	44,40	43,40	42,40	40,40	40,40	42,40	41,40	41,40	42,40	40,40	40,40
	1882-83	46,90	41,90	40,60	44,40	40,40	44,40	49,40	44,50	42,50	42,00	42,00	42,00
	1883-84	50,50	44,50	45,20	44,00	45,00	45,00	49,00	43,00	44,00	43,50	43,50	43,50
	1884-85	46,90	42,65	43,65	42,65	44,65	50,65	51,65	53,65	58,65	47,65	52,65	52,65
	1885-86	50,10	48,30	47,80	43,80	44,80	48,80	44,30	43,80	44,80	43,80	43,80	44,80
	1886-87	44,65	39,65	41,15	39,15	37,25	37,25	41,15	33,25	35,15	33,15	33,25	33,25
	1887-88	41,65	37,15	38,65	36,65	36,75	36,75	41,65	36,65	38,65	36,65	36,75	36,75
	1888-89	70,00	62,00	48,00	45,00	50,00	45,00	50,00	44,00	55,00	60,00	69,00	60,00
	1889-90	52,00	50,00	48,00	45,00	50,00	45,00	50,00	44,00	45,00	50,00	55,00	50,00
Central Provinces	1881-82	40,00	35,00	29,00	23,00	35,00	37,00	40,00	41,00	42,00	50,00	46,00	42,00
	1882-83	38,00	34,00	30,00	27,00	32,00	35,00	40,00	40,00	42,00	50,00	47,00	42,00
	1883-84	38,00	35,00	31,00	27,00	32,00	35,00	40,00	41,00	42,00	50,00	48,00	45,00
	1884-85	44,00	40,00	35,00	30,00	35,00	40,00	44,00	48,00	50,00	55,00	51,00	48,00
	1885-86	41,00	37,00	32,00	30,00	33,00	38,00	41,00	44,00	47,00	51,00	48,00	45,00
	1886-87	41,00	38,00	33,00	30,00	33,00	40,00	41,00	44,00	46,00	50,00	48,00	44,00
	1887-88	50,00	45,00	40,00	38,00	40,00	45,00	50,00	52,00	50,00	53,00	51,00	48,00
	1888-89	55,00	49,00	40,00	31,00	38,00	54,00	51,00	45,00	50,00	63,00	60,00	58,00
	1889-90	55,00	49,00	40,00	33,00	39,00	49,00	47,00	42,00	52,00	64,00	61,00	56,00
Burma	1881-82	16,00	19,00	22,00	21,00	25,00	40,00	24,00	21,00	18,00	20,00	18,00	19,00
	1882-83	18,00	19,00	24,00	23,00	23,00	35,00	31,00	26,00	26,00	20,00	19,00	19,00
	1883-84	18,00	19,00	24,00	25,00	23,00	34,00	28,00	23,00	22,00	22,00	19,00	19,00
	1884-85	21,00	19,00	26,00	21,00	25,00	39,00	22,00	21,00	21,00	20,00	22,00	22,00
	1885-86	19,00	27,00	33,00	27,00	31,00	45,00	35,00	39,00	45,00	38,00	39,00	42,00
	1886-87	41,00	46,00	48,00	54,00	61,00	78,00	54,00	57,00	55,00	56,00	60,00	60,00
	1887-88	55,00	50,00	50,00	55,00	60,00	75,00	55,00	55,00	50,00	55,00	60,00	60,00
	1888-89	76,00	63,00	44,00	40,00	40,00	67,00	1,04,00	92,00	72,00	59,00	48,00	45,00
	1889-90	77,00	48,00	40,00	40,00	40,00	62,00	82,00	83,00	77,00	66,00	62,00	64,00
Assam	1881-82	4,50	6,40	4,30	7,00	7,90	8,60	6,70	6,80	6,20	6,20	7,20	4,50
	1882-83	4,00	6,60	6,90	8,00	8,20	11,10	8,00	7,00	6,10	6,20	6,30	6,90
	1883-84	5,50	8,00	8,00	8,50	9,00	11,00	7,50	7,50	6,50	6,50	7,00	7,00
	1884-85	6,50	8,00	7,00	9,00	7,50	15,00	9,50	6,00	6,50	7,50	6,50	7,00
	1885-86	8,00	10,00	9,00	11,00	9,50	15,00	11,00	7,50	8,50	9,00	8,00	8,50
	1886-87	8,00	10,00	10,00	11,50	10,00	15,50	11,50	8,00	8,50	9,00	8,50	8,50
	1887-88	8,00	10,00	9,00	11,00	9,50	15,00	11,00	7,50	8,50	9,00	8,00	8,50
	1888-89	26,00	22,00	20,00	24,00	35,00	34,00	41,00	38,00	37,00	34,00	35,00	31,00
	1889-90	22,00	18,00	15,00	22,00	21,00	26,00	27,00	33,00	29,00	25,00	26,00	22,00
Bengal	1881-82	58,00	58,00	60,00	65,00	61,00	75,00	1,03,00	59,00	61,00	59,00	73,00	71,00
	1882-83	59,00	59,00	61,00	66,00	63,00	76,00	1,05,00	61,00	62,00	60,00	73,00	71,00
	1883-84	59,00	59,00	61,00	66,00	63,00	76,00	1,05,00	61,00	62,00	60,00	73,00	71,00
	1884-85	85,00	75,00	77,00	80,00	77,00	92,00	1,40,00	77,00	78,00	85,00	85,00	85,00
	1885-86	95,00	85,00	87,00	90,00	87,00	1,02,00	1,50,00	87,00	88,00	96,00	95,00	95,00
	1886-87	95,00	85,00	87,00	90,00	87,00	1,02,00	1,50,00	87,00	88,00	96,00	95,00	95,00
	1887-88	75,00	75,00	85,00	90,00	90,00	1,25,00	1,40,00	85,00	85,00	80,00	95,90	90,00
	1888-89	1,00,00	95,00	90,00	90,00	1,05,00	1,05,00	1,55,00	95,00	1,00,00	1,05,00	1,20,00	1,00,00
	1889-90	95,00	95,00	90,00	90,00	1,05,00	1,05,00	1,55,00	95,00	1,00,00	1,05,00	1,20,00	1,00,00

A—*continued.*

Statement shewing the estimated minimum Cash Balances in the District Treasuries of each Province (excluding Head Offices of Presidency Banks and Reserve Treasuries) at the beginning of each month of the years 1881-82 to 1889-90—continued.

	Year.	October.	November	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.
		R	R	R	R	R	R	R	R	R	R	R	R
North-Western Provinces and Oudh	1881-82	90,00	90,00	90,00	90,00	90,00	1,20,00	1,20,00	1,20,00	90,00	90,00	1,00,00	1,00,00
	1882-83	90,00	90,00	90,00	90,00	90,00	1,20,00	1,20,00	1,20,00	90,00	90,00	1,00,00	1,00,00
	1883-84	90,00	90,00	90,00	90,00	90,00	1,30,00	1,30,00	1,30,00	90,00	90,00	1,10,00	1,00,00
	1884-85	90,00	90,00	90,00	90,00	90,00	1,20,00	1,50,00	1,50,00	1,00,00	90,00	1,00,00	1,00,00
	1885-86	90,00	90,00	90,00	90,00	90,00	1,30,00	1,30,00	1,30,00	90,00	90,00	1,00,00	1,00,00
	1886-87	90,00	90,00	90,00	95,00	90,00	1,40,00	1,30,00	1,35,00	95,00	95,00	1,15,00	1,00,00
	1887-88	90,00	90,00	90,00	95,00	90,00	1,40,00	1,35,00	1,35,00	95,00	95,00	1,15,00	1,00,00
	1888-89	1,33,00	1,00,00	1,06,00	1,27,00	1,69,00	1,53,00	1,56,00	1,35,00	1,55,00	2,15,00	2,12,00	1,69,00
	1889-90	1,27,00	1,00,00	1,06,00	1,29,00	1,69,00	1,59,00	1,57,00	1,36,00	1,68,00	2,19,00	2,28,00	1,75,00
Punjab	1881-82	90,00	90,00	90,00	90,00	90,00	90,00	85,00	90,00	90,00	90,00	90,00	90,00
	1882-83	85,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00
	1883-84	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00
	1884-85	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00
	1885-86	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00	80,00
	1886-87	85,00	85,00	85,00	85,00	85,00	85,00	85,00	85,00	85,00	85,00	85,00	85,00
	1887-88	85,00	85,00	85,00	85,00	85,00	85,00	85,00	85,00	85,00	85,00	85,00	85,00
	1888-89	94,00	83,00	75,00	84,00	1,12,00	1,06,00	98,00	1,01,00	94,00	1,12,00	1,19,00	1,21,00
	1889-90	94,00	83,00	75,00	84,00	1,02,00	96,00	99,00	1,01,00	94,00	1,12,00	1,26,00	1,21,00
Madras	1881-82	59,94	54,59	58,76	56,20	69,49	80,46	58,29	58,70	63,37	62,90	61,76	60,61
	1882-83	62,68	61,00	62,77	58,16	56,58	74,39	61,61	59,24	58,86	60,79	59,07	58,14
	1883-84	64,93	58,20	54,80	52,47	53,47	56,80	60,70	62,60	73,90	77,15	76,90	71,60
	1884-85	65,00	60,07	55,00	54,50	54,50	57,00	59,00	61,00	61,00	64,00	64,00	63,50
	1885-86	62,50	60,25	60,40	59,90	58,40	59,25	59,90	59,25	60,75	60,15	60,50	61,65
	1886-87	62,00	62,00	67,00	95,00	1,00,00	1,00,00	1,00,00	1,00,00	90,00	80,00	75,00	65,00
	1887-88	64,00	64,00	69,00	97,00	1,02,00	1,02,00	1,02,00	1,02,00	92,00	82,00	77,00	67,00
	1888-89	70,00	69,00	75,00	1,05,00	1,20,00	1,15,00	1,25,00	1,13,00	92,00	85,00	85,00	75,00
	1889-90	70,00	69,00	75,00	99,00	1,15,00	1,10,00	1,12,00	1,10,00	92,00	85,00	78,00	75,00
Bombay	1881-82	85,05	76,50	68,00	67,20	61,35	73,35	1,12,45	1,32,50	1,30,35	1,30,60	1,10,00	96,90
	1882-83	91,65	81,80	69,85	66,60	65,25	75,05	1,13,00	1,29,25	1,26,95	1,27,40	1,12,95	99,90
	1883-84	94,60	83,80	75,75	73,65	77,35	85,80	1,09,25	1,34,05	1,30,30	1,35,30	1,17,60	1,06,75
	1884-85	92,15	83,40	74,30	70,80	75,15	88,25	1,00,45	1,30,35	1,29,30	1,28,05	1,13,80	1,02,60
	1885-86	98,50	89,30	79,15	72,90	81,20	94,45	1,21,05	1,45,75	1,41,05	1,40,30	1,20,95	1,12,05
	1886-87	88,30	88,05	90,00	87,50	97,15	1,15,45	91,20	1,01,00	93,00	1,03,25	89,00	88,00
	1887-88	85,75	84,25	83,50	85,50	94,35	1,09,50	89,50	1,00,00	94,50	1,06,00	91,25	85,50
	1888-89	1,00,00	90,00	90,00	85,00	1,00,00	1,15,00	1,10,00	1,03,00	1,00,00	1,20,00	1,00,00	1,00,00
	1889-90	85,00	90,00	85,00	85,00	1,00,00	1,15,00	90,00	1,00,00	95,00	1,10,00	1,00,00	90,00
TOTAL	1881-82	4,58,89	4,73,89	4,65,46	4,61,80	4,80,14	5,64,81	5,91,84	5,70,40	5,42,32	5,51,10	5,46,36	5,24,41
	1882-83	4,95,23	4,73,30	4,65,12	4,63,16	4,58,43	5,50,94	6,08,01	5,66,99	5,34,41	5,36,39	5,39,32	5,18,04
	1883-84	5,00,53	4,77,50	4,69,75	4,67,62	4,72,82	5,53,60	6,09,45	5,82,15	5,50,70	5,64,45	5,75,00	5,43,85
	1884-85	5,30,55	4,98,12	4,87,95	4,77,95	4,88,80	5,81,90	6,56,00	6,27,00	5,84,45	5,78,20	5,74,95	5,60,75
	1885-86	5,44,10	5,26,85	5,18,35	5,04,00	5,14,90	6,12,50	6,72,25	6,36,30	6,05,10	6,08,25	5,95,25	5,89,00
	1886-87	5,54,95	5,43,70	5,51,15	5,87,15	6,00,40	7,13,20	7,03,85	6,50,25	5,95,65	6,07,40	6,[illegible]8,75	5,78,75
	1887-88	5,54,40	5,40,40	5,50,15	5,93,15	6,07,60	7,32,25	7,09,15	6,58,15	5,98,65	6,01,65	6,19,90	5,80,75
	1888-89	7,24,00	6,33,00	5,88,00	6,31,00	7,69,00	7,94,00	8,90,00	7,66,00	7,55,00	8,53,00	8,48,00	7,59,00
	1889-90	6,77,00	6,02,00	5,74,00	6,27,00	7,41,00	7,67,00	8,19,00	7,44,00	7,52,00	8,36,00	8,56,00	7,53,00

B.

Statement shewing the minimum Cash Balances in the Head Offices of Presidency Banks and the Reserve Treasuries at the beginning of each month of the years 1881-82 to 1889-90

(In thousands of rupees)

	Year	October.	November.	December.	January	February.	March.	April.	May.	June.	July.	August.	September.
		R	R	R	R	R	R	R	R	R	R	R	R
India	1881-82	1,10,00	80,00	1,20,00	1,40,00	1,40,00	1,40,00	1,60,00	80,00	1,80,00	80,00	80,00	1,00,00
	1882-83	80,00	80,00	80,00	2,35,00	1,70,00	1,30,00	1,50,00	1,00,00	80,00	80,00	1,00,00	80,00
	1883-84	1,00,00	1,00,00	1,10,00	1,60,00	1,40,00	1,00,00	1,00,00	90,00	80,00	80,00	80,00	80,00
	1884-85	1,00,00	1,00,00	1,00,00	1,30,00	1,80,00	1,80,00	1,50,00	1,10,00	1,00,00	1,00,00	1,00,00	1,00,00
	1885-86	1,00,00	1,30,00	1,40,00	1,30,00	2,30,00	2,00,00	1,30,00	1,00,00	1,00,00	1,00,00	1,50,00	1,40,00
	1886-87	90,00	1,10,00	1,20,00	1,30,00	1,50,00	1,50,00	1,20,00	1,00,00	1,00,00	1,00,00	1,00,00	1,00,00
	1887-88	1,00,00	1,30,00	1,30,00	1,40,00	1,50,00	1,80,00	1,50,00	1,30,00	1,00,00	1,00,00	1,00,00	1,00,00
	1888-89	1,80,00	1,40,00	1,15,00	94,00	1,08,00	1,21,00	1,02,00	1,04,00	1,20,00	2,42,00	1,40,00	1,31,00
	1889-90	2,16,00	1,32,00	1,16,00	1,13,00	1,33,00	1,69,00	2,03,00	1,37,00	1,58,00	2,38,00	2,00,00	1,97,00
Bengal	1881-82	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00
	1882-83	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00
	1883-84	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00
	1884-85	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00
	1885-86	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00
	1886-87	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00
	1887-88	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00
	1888-89	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00
	1889-90	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00	10,00
Madras	1881-82	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00
	1882-83	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00
	1883-84	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00
	1884-85	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00
	1885-86	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00
	1886-87	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00
	1887-88	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00	23,00
	1888-89	52,00	32,00	25,00	35,00	60,00	50,00	55,00	40,00	25,00	25,00	32,00	50,00
	1889-90	32,00	31,00	25,00	25,00	86,00	79,00	98,00	54,00	35,00	51,00	54,00	40,00
Bombay	1881-82	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00
	1882-83	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00
	1883-84	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00
	1884-85	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00
	1885-86	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00
	1886-87	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00
	1887-88	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00	40,00
	1888-89	1,34,00	85,00	62,00	80,00	1,03,00	75,00	93,00	60,00	90,00	90,00	1,20,00	1,00,00
	1889-90	1,25,00	90,00	75,00	80,00	1,00,00	75,00	1,20,00	1,25,00	1,45,00	1,15,00	1,30,00	1,20,00
TOTAL	1881-82	1,83,00	1,53,00	1,93,00	2,13,00	2,13,00	2,13,00	2,33,00	1,53,00	2,53,00	1,53,00	1,53,00	1,73,00
	1882-83	1,53,00	1,53,00	1,53,00	3,08,00	2,43,00	2,03,00	2,23,00	1,73,00	1,53,00	1,53,00	1,73,00	1,53,00
	1883-84	1,73,00	1,73,00	1,83,00	2,33,00	2,13,00	1,73,00	1,73,00	1,63,00	1,53,00	1,53,00	1,53,00	1,53,00
	1884-85	1,73,00	1,73,00	1,73,00	2,03,00	2,53,00	2,53,00	2,23,00	1,83,00	1,73,00	1,73,00	1,73,00	1,73,00
	1885-86	1,73,00	2,03,00	2,13,00	2,03,00	3,03,00	2,73,00	2,03,00	1,73,00	1,73,00	1,73,00	2,23,00	2,13,00
	1886-87	1,63,00	1,83,00	1,93,00	2,03,00	2,23,00	2,23,00	1,93,00	1,73,00	1,73,00	1,73,00	1,73,00	1,73,00
	1887-88	1,73,00	2,03,00	2,03,00	2,13,00	2,23,00	2,53,00	2,23,00	2,03,00	1,73,00	1,73,00	1,73,00	1,73,00
	1888-89	3,76,00	2,67,00	2,12,00	2,19,00	2,81,00	2,56,00	2,60,00	2,14,00	2,45,00	3,67,00	3,02,00	2,91,00
	1889-90	3,83,00	2,53,00	2,26,00	2,28,00	3,29,00	3,33,00	4,31,00	3,26,00	3,48,00	4,14,00	3,94,00	3,67,00

C.

Statement of Inter-provincial Remittances from October 1888 to September 1889.

PROVINCE.	Specie.	Currency Notes.	Bank Bills.	Transfers through Presidency Banks.	Transfers through Currency Department.	Transfers Bengal to India through Bank of Bengal.	TOTAL.
	R	R	R	R	R	R	R
Remittances issued.							
India	1,55,72,650	50,47,815	4,74,000	3,38,23,026	2,46,50,000	...	7,95,67,491
Central Provinces	5,800	...	...	...	20,00,000	..	20,05,800
Burma	18,82,171	1,75,640	.	...	52,00,000	.	72,57,811
Assam	...	33,93,500	.	...	...	...	33,93,500
Bengal	1,81,35,466	1,39,86,300	...	...	...	9,12,00,000	12,33,21,766
N.-W. Provinces and Oudh	4,03,811	1,05,000	...	14,00,000	1,33,00,000	...	1,52,08,811
Punjab	...	...	...	9,66,000	30,00,000	...	39,66,000
Madras	2,28,563	...	1,45,50,000	1,23,95,000	1,10,00,000	...	3,81,73,563
Bombay	66,37,401	22,75,250	...	50,20,000	4,16,26,500	...	5,55,59,151
TOTAL DEBITS	4,28,65,862	2,49,83,505	1,50,24,000	5,36,04,026	10,07,76,500	9,12,00,000	32,84,53,893
Remittances received.							
India	2,41,18,752	1,94,68,030	74,75,000	1,05,66,000	3,45,00,000	9,12,00,000	18,73,27,782
Central Provinces	14,00,000	4,50,000	...	...	2,26,500	...	20,76,500
Burma	3,30,200	...	...	...	20,00,000	...	23,30,200
Assam	20,92,000	..	...	...	.	...	20,92,000
Bengal	94,23,650	...	...	...	...	...	94,23,650
N.-W. Provinces and Oudh	9,21,500	6,71,060		...	92,00,000	...	1,07,92,560
Punjab	42,85,600	10,96,360	...	78,026	96,50,000	...	1,51,09,986
Madras	2,88,500	9,63,850	...	3,50,000	3,25,00,000	...	3,41,02,350
Bombay	5,660	23,34,205	75,49,000	4,26,10,000	1,27,00,000	...	6,51,98,865
TOTAL CREDITS	4,28,65,862	2,49,83,505	1,50,24,000	5,36,04,026	10,07,76,500	9,12,00,000	32,84,53,893

D.

Absorption of Small Coins

(In thousands of Rupees.)

	India	Central Provinces	Burma	Assam.	Bengal.	N. W. P & Oudh.	Punjab.	Madras	Bombay.	TOTAL.
¼ RUPEES—										
Opening Balance	6,79	62	86	61	1,65	4,22	1,52	2,28	2,34	20,89
Receipts from + or Issues to —										
Mint or other Provinces	2,40	85	1,50	1,00	64	2,24	2,24	4,45	2,67	17,99
Closing Balance	4,12	85	83	52	1,58	3,78	1,56	2,30	2,20	17,74
Net Local Absorption in 1888-89	5,07	62	1,53	1,09	71	2,68	2,20	4,43	2,81	21,14
Ditto ditto in 1887-88	3,85	50	1,62	83	34	2,56	1,43	3,14	4,50	18,77
Ditto ditto in 1886-87	3,18	39	1,49	80	41	2,60	1,50	—7	4,60	14,90
Ditto ditto in 1885-86	2,15	51	1,38	42	74	2,25	2,34	—1,26	3,28	11,81
½ RUPEES—										
Opening Balance	4,48	31	1,02	49	1,10	3,28	1,06	2,17	1,74	15,65
Receipts from + or Issues to —										
Mint or other Provinces	5,09	30	1,60	80	77	3	1,88	4,55	3,30	18,32
Closing Balance	6,16	46	93	62	1,07	2,09	83	2,05	1,69	15,90
Net Local Absorption in 1888-89	3,41	15	1,69	67	80	1,22	2,11	4,67	3,35	18,07
Ditto ditto in 1887-88	2,72	21	1,80	65	54	65	1,43	3,34	3,41	14,75
Ditto ditto in 1886-87	2,92	16	1,60	55	37	1,26	1,31	2,63	2,69	13,49
Ditto ditto in 1885-86	91	26	1,56	46	71	1,33	1,94	2,34	3,46	12,97
DOUBLE PICE—										
Opening Balance	42	66	11	5	20	1,46	24	2,09	1,33	6,56
Receipts from + or Issues to —										
Mint or other Provinces	...	25	...	...	—4	—45	..	24	...	...
Closing Balance	49	75	10	3	16	84	24	1,09	91	4,61
Net Local Absorption in 1888-89	—7	16	1	2	...	17	...	1,24	42	1,95
Ditto ditto in 1887-88	5	—3	...	1	—9	—13	1	74	7	63
Ditto ditto in 1886-87	9	18	1	3	—9	—11	5	71	24	1,11
Ditto ditto in 1885-86	10	12	—3	4	—2	4	13	63	47	1,48
SINGLE PICE—										
Opening Balance	73	2,00	1,41	1,07	2,27	4,32	1,41	1,42	1,70	16,33
Receipts from + or Issues to —										
Mint or other Provinces	—43	90	20	2,30	3,40	2,24	64	92	1,98	12,15
Closing Balance	81	2,34	42	1,31	2,48	4,26	1,04	1,44	2,47	16,57
Net Local Absorption in 1888-89	—51	56	1,19	2,06	3,19	2,30	1,01	90	1,21	11,91
Ditto ditto in 1887-88	—72	1,19	75	1,90	97	2,91	84	46	1,76	10,06
Ditto ditto in 1886-87	—85	75	1,02	1,55	88	2,35	74	50	1,72	8,66
Ditto ditto in 1885-86	97	75	39	1,27	75	3,80	1,29	24	2,08	11,54
HALF PICE—										
Opening Balance	2	7	12	...	16	27	4	1	11	80
Receipts from + or Issues to —										
Mint or other Provinces	14	...	...	2	20	...	5	1	...	42
Closing Balance	2	7	12	1	14	25	5	1	12	79
Net Local Absorption in 1888-89	14	...	...	1	22	2	4	1	—1	43
Ditto ditto in 1887-88	28	2	—1	...	20	1	4	...	...	54
Ditto ditto in 1886-87	21	1	2	1	22	2	4	...	..	53
Ditto ditto in 1885-86	23	2	...	2	22	2	3	...	2	56
PIE PIECES—										
Opening Balance	2	6	..	1	3	14	5	23	28	82
Receipts from + or Issues to —										
Mint or other Provinces	4	...	..	...	2	...	...	45	16	67
Closing Balance	3	5	...	1	4	12	4	17	19	65
Net Local Absorption in 1888-89	3	1	...	...	1	2	1	51	25	84
Ditto ditto in 1887-88	2	...	...		2	2	...	42	27	75
Ditto ditto in 1886-87	3	1	.	...	1	3	2	57	18	85
Ditto ditto in 1885-86	1	...	...	...	1	3	...	20	16	41

E.

Actual distribution of Cash Balances on 1st April 1889.

INDIA.

	R
Bank of Bengal, Calcutta	65,12,879
Bank of Bengal, Hyderabad	8,36,199
Reserve Treasury	41,43,945
Ajmere	18,32,243
Nussirabad	72,089
Beawar	43,389
Todgarh	14,898
Quetta	7,70,092
Sibi	1,11,433
Pishin	61,012
Sharigh	2,04,287
Thall Chotiali	2,47,887
Bhopal	1,87,697
Bushire	57,219
Coorg	3,75,184
Padinalknad	6,680
Yedenalknad	22,753
Kiggatnad	15,742
Nunjarajpatna	14,971
Yelsavirshime	3,047
Indore	5,52,291
Maunpore	3,183
Agar	1,766
Guna	198
Khatmandu	7,560
Muscat	20,052
Nowgong (Bundelkhand)	2,06,541
Port Blair	60,174
Persia	30,000
Sambhur	9,07,808
Didwana	1,59,562
Pachbaddra	1,83,465
Phalodi	2,489
Bagdad	3,34,287
Basrah	11,604
Remittances in transit	11,08,500
TOTAL INDIA	1,91,23,126

CENTRAL PROVINCES.

	R
Balaghat	1,04,560
Behir	11,690
Betul	59,040
Multai	3,971
Bhandara	2,56,929
Tirora	9,630
Sakoli	5,749
Bilaspur	5,02,974
Mungeli	47,871
Seorinarain	28,408
Chanda	67,162
Warora	40,479
Brahmapuri	14,069
Mul	11,371
Sironcha	18,852
Chhindwara	19,702
Saosar	13,303
Damoh	52,921
Hatta	6,314
Hoshangabad	6,21,940
Harda	47,469
Sohagpur	7,855
Pachamarhi	32,132
Jubbulpur	4,18,784
Sihora	6,269
Murwara	24,398

C. PROVINCES—*contd.*

	R
Mandla	73,980
Ramgarh	22,300
Nagpur Bank of Bengal	9,76,472
Nagpur	5,515
Ramtik	12,125
Katol	2,507
Umrer	4,995
Kamptee	8,860
Narsingpur	61,060
Gadarwara	11,935
Nimar (Khandwa)	1,22,555
Burhanpur	22,928
Raipur	5,15,227
Durg	4,789
Dhamtari	12,307
Simga	27,402
Sambalpur	2,40,047
Bargarh	22,379
Saugor	3,56,609
Rehli	7,449
Khurari	16,129
Bandri	5,063
Seoni	1,10,241
Lakhanadon	5,363
Wardha	1,77,762
Hinganghat	11,211
Arvi	23,432
TOTAL CENTRAL PROVINCES	52,95,384

BURMA.

	R
Rangoon	40,34,693
Hanthawaddy	...
Insein	2,458
Tunte	2,844
Hlaing	1,868
Hmawbe	1,397
Kungyaungôn	964
Moulmein	8,76,726
Papun	3,979
Thaton	8,147
Amherst	1,950
Yelamaing	1,528
Gyaing-Salween	1,346
Kawkareik	1,173
Balugyun	1,333
Zaya	1,045
Attaran	638
Hlaingbwe	882
Pagat	71
Martaban	863
M. Thaton	386
Akyab	5,80,936
Pauktaw	1,317
Minbya	1,234
Myohaung	1,947
Kaladan	2,126
Ponnagyun	807
Rattudaung	397
Naaf	1,203
Paletwa	6,489
Kyouk Phyoo	83,977
Ramree	3,917
Cheduba	600
Myebôu	302
Au	292
Sandoway	77,107
Tanugup	71
Gwa	980
Prome	3,73,180
Mahathaman	442
Thegon	956

BURMA—*contd.*

	R
Padaung	574
Paungde	1,663
Shwedaung	2,222
Shwele	1,807
Pegu	2,86,576
Payagale	1,322
Hlegu	3,830
Kawa	3,006
Pagandaung	2,586
Kyaukton	4,787
Thayetmyo	1,59,574
Allanmyo	79
Yataung	347
Kama	854
Mindon	681
Minhla	317
Sinboungwe	413
Tavoy	70,600
Western-Township	248
Northern-Township	594
South-Eastern Township	741
Mergui	1,22,754
Bassein	2,85,802
Myaungmya	1,883
Thabaung	253
Labutta	339
Semyethna	2,095
Thigwin	1,022
Ngaputaw	798
Ngathainggyaung	8,551
Yagyi	950
Kyoupyaw	1,046
Kangyidaung	213
Maubin	3,47,627
Yandoon	7,535
Daunbyu	4,604
Wakema	1,194
Pantanaw	832
Dedaye	3,828
Pyapon	2,042
Pyindaye	442
Shwe-Gyin	2,08,999
Kyaikto	19,994
Belin	2,401
Pyuntaza	3,226
Kyaukkyi	518
Tharrawaddy	3,75,216
Ligon	2,623
Minhla	1,504
Monyo	983
Gyobingauk	1,011
Tapun	354
Sanywe	680
Tounghoo	2,81,956
Kyathaungdaung	45
Kauni	1
Zeyawadi	28
Myoma	24
Bonmadi	131
Thagya	266
Henzada	5,76,973
Myanaung	38,687
Okpo	2,104
Zalun	2,709
Okpo	142
Kanaung	2,652
Kyangin	305
Mandalay	4,17,831
Pyinulwin	10,704
Madaya	4,913
Tamokso	803
Minbu	1,74,307
Sidoktaya	813
Salin	5,224
Kyabin	191
Sagu	1,451
Pyilongyaw	263
Legaing	174
Ngape	500

E—*Actual distribution of Cash Balances on 1st April 1889*—continued.

BURMA—*contd.*

	R
Pakokku	2,29,805
Pauk	33 179
Pakangyi	113
Myaing	470
Meiktilla	1,13,851
Wundwin	6,238
Bernardmyo	38,018
Mogok	3,258
Pyinmana	97,866
Monywa	1,43,410
Sagaing	1,93,004
Ava	2,981
Myinmu	3,381
Magwe	2,61,352
Natmauk	3,084
Taungdyingyi	35,778
Yamethin	1,39,134
Pyawbwe	5,060
Katha	96 906
Tigyaing	6,9 0
Kawlin	3,029
Yeu	1,12,987
Nabetkyi	491
Schwe Gyin	450
Kunon	500
Myagon	500
Indaing	455
Kindat	31,371
Mingin	12,635
Paungbyin	13,106
Tamli	3,347
Bhamo	75,313
Shwegu	1,132
Mogaung	12,511
Shwebo	2,27,603
Tantabin	9,135
Sheinmaga	1,985
Male	139
Kyaukse	2,51,679
Myittha	5,185
Kume	105
Myingyan	1,49,811
Pagan	5 874
Natogyi	69
Tanaungdaing	100
Samikon	143
Sale	120
Popa	8,568
TOTAL BURMA	1,19,02,059

ASSAM.

	R
Cachar	6,97,423
Hailakandi	73,512
Gunjong	6 894
Darrang	2,07,433
Mangaldai	3,05,223
Garo Hills	48,060
Goalpara	3 27,979
Goalpara	28,105
Kamrup	6,82,097
Barpeta	59,076
Khasi Hills	1,94,113
Jawai	1,011
Lakhimpur	1,39 500
North Lakhimpur	91,990
Manipur	2,03,616
Naga Hills	1,85,654
Nowgong	3,76 449
Sibsagar	3,09 853
Jorhat	2,39,249
Golaghat	1,43,618
Sylhet	42,639
Sumamgunge	10,887

ASSAM—*contd.*

	R
Habigunj	7,871
Karimgunj	15,438
Moulvi Bazar	17,476
TOTAL ASSAM	44,15,166

BENGAL.

	R
Bank of Bengal, Calcutta	11,49,170
Burdwan	4,35,635
Catwa	11,286
Calna	17,758
Ranigunj	52,489
Bankoora	66 605
Bishenpur	6 638
Beerbhoom	3,25,303
Rampurhat	8,062
Midnapur	6,68,604
Ghattal	19,004
Tumlook	50,783
Contai	68,462
Hooghly	4,41,725
Serampur	23,818
Jahanabad	5,445
Uluberria	13,195
Howrah	4,796
24-Pergunnahs	5,51,100
Barasat	8,173
Basirhat	13,566
Diamond Harbour	9,350
Dum-Dum	10,220
Barrackpur	17,097
Nuddea	2,18 262
Kushtea	849
Meherpur	4,089
Chooadanga	2,520
Ranaghat	10,432
Jessore	2,23,591
Jhenidah	13,766
Magurah	10,023
Narail	6,842
Bongong	10,281
Khulna	2,81,813
Satkhira	12,760
Begirhat	24,073
Moorshedabad	4,75,867
Jangipur	15 935
Lallbagh	6,780
Kandi	2,976
Sundurbans	1,823
Calcutta Collectorate	11,544
Dinagepore	6,40,260
Thakurgram	6,076
Rajshahye	3,28,370
Nattore	13 615
Nayagaon	16,961
Rungpore	4,68,082
Gaibanda	66,961
Kurrigram	4,425
Nilphamari	34,368
Bogra	2,46,001
Pubna	1,73,594
Serajgunge	41,378
Darjeeling	3,59,445
Siliguri	47,049
Jalpaiguri	3,10,287
Alipur	34,368
Dacca	3,46,954
Munshigunge	15,801
Manickgunge	16,713
Furreedpore	1,65,519
Goalundo	17 408
Madaripur	38,944
Backergunge	1,87,953
Perozepur	4,922

BENGAL—*contd.*

	R
Patwakhally	2,698
Bnola	12,895
Mymensingh	4,46,576
Kishengunge	22,705
Jamalpur	17 354
Attia	11,289
Tipperah	2,07,467
Brahmanbaria	50,257
Chandpur	23,851
Chittagong	1,61,957
Cox Bazar	51,014
Rangamatee	92,724
Noakholly	1,46,143
Feni	4,499
Patna	6,54 019
Behar	24,603
Barh	13,913
Gya	2,21,428
Nowada	1 483
Jehanabad	27,356
Aurangabad	23,526
Shahabad	8,19,116
Buxar	40,477
Sajsewan	40,993
Bhuluah	7,193
Mozufferpore	5,87,899
Hajeepur	13,089
Sitarampur	21,180
Durbhunga	3,10,045
Madhubani	15,328
Tajpur	7,882
Sarun	10,20,123
Gopalgunge	9,999
Chumparun	6,47,565
Bettiah	12,154
Monghyr	2,17,900
Jamooi	1 074
Begooserai	8,397
Bhagalpore	3,33,190
Bonka	6,971
Madurparah	11,396
Soopoli	24,803
Purneah	9,74,083
Kissengunge	20,359
Arrareah	9,896
Nya Doomka	46,979
Rajmahal	77,190
Deoghar	12,726
Godda	46,513
Pakur	14,305
Maldah	1,63,855
Cuttack	7,92 388
Jajpur	19 706
Kendrapara	30,056
Ungul	27,485
Kondmal	2,177
Banki	8,805
Pooree	1,32,429
Khorda	63,429
Balasore	84 817
Bhudruck	18,722
Hazaribagh	1,06,897
Giridi	13 202
Lohardugga	2,66,215
Palamow	41,511
Singhbhoom	4,82,404
Manbhoom	2,53,417
Gobindpur	17,582
TOTAL BENGAL	1,84,00,748

N.-W. P. and OUDH.

	R
Dehra Dun	2,41,999
Chakrata	50,174
Kalsi	7,099

E—*Actual distribution of Cash Balances on 1st April 1889*—continued.

N.-W. P. & OUDH—*contd.*

	R
Saharanpur Head Quarters	1,64,405
Saharanpur Sadar Tahsil	736
Nakur	1,657
Deoband	2,873
Rurki	44,353
Muzaffarnagar Head Quarters	1,08,629
Muzaffarnagar Sadar Tahsil	5,856
Kairana	8,354
Jana Sath	6,852
Burhana	2,543
Meerut Head Quarters	7,29,207
Meerut Sadar Tahsil	1,052
Ghaziabad	5,428
Baghpat	2,858
Hapur	2,118
Sardana	5,972
Mawana	2,261
Bulandshahr Head Quarters	87,886
Bulandshahr Sadar Tahsil	1,828
Anupshahr	7,393
Khurja	9,225
Sikandrabad	2,845
Aligarh Head Quarters	1,37,811
Aligarh Sadar Tahsil	13
Hathras	1,394
Iglas	1,825
Khair	5,571
Atrauli	9,887
Sikandra Rao	2,218
Roorkee	1,28,098
Almora Head Quarters	90,835
Almora Huzur Tahsil	1,000
Ranikhet	1,35,111
Kali Kumaon or Champawal	15,051
Pauri or Srinagar	81,052
Naini Tal	1,54,683
Haldwani	6,820
Ramnuggur	4,376
Kashipur	15,466
Bazpur	24,473
Gadarpur	15,516
Rudrapur	3,399
Kilpuri	14,992
Bijnor Head Quarters	1,12,599
Bijnor Sadar Tahsil	511
Chandpur	5,153
Dhampur	5,159
Nagina	6,128
Najihabad	5,828
Moradabad Head Quarters	4,12,962
Moradabad Sadar Tahsil	2,345
Sambhal	3,969
Bilari	1,613
Amraha	6,318
Hasanpur	2,968
Thakurdwara	6,313
Budaun	1,42,961
Sahaswan	9,696
Gunaur	7,493
Bisauli	7,041
Dataganj	7,697
Bareilly Head Quarters	2,42,089
Bareilly Sadar Tahsil	3,933
Nawabganj	6,978
Buheri	6,282
Aonla	4,871
Faridpur	5,391
Mirganj	3,143
Pilibhit Head Quarters	99,557
Pilibhit Sadar Tahsil	4,293
Bisalpur	8,650
Puranpur	6,760
Shahjahanpur Head Quarters	3,21,285

N.-W. P. & OUDH—*contd.*

	R
Shahjahanpur Sadar Tahsil	74
Pawayan	2,163
Tilhar	11,210
Jalalabad	5,968
Muttra Head Quarters	69,415
Muttra Sadar Tahsil	270
Chata	5,066
Kosi	1,370
Mat	4,273
Mahaban	5,494
Sadabad	4,537
Agra Bank of Bengal	14,83,452
Agra Sadar Tahsil	648
Bah Pinahat	10,198
Khairagarh	3,364
Fatehabad	5,456
Kirauli	4,381
Firozabad	7,853
Itmadpur	2,968
Farukhabad Head Quarters	1,71,107
Farukhabad Sadar Tahsil	3,217
Kaimganj	6,033
Aligarh	4,332
Chhibraonnan	2,655
Kanauj	6,194
Tirwa	2,672
Mainpuri Head Quarters	1,55,170
Mainpuri Sadar Tahsil	964
Shikohabad	11,370
Bhongaon	6,112
Mustafabad	4,184
Karhal	3,174
Etwah Head Quarters	1,63,065
Etwa Sadar Tahsil	2,118
Bhartana	9,610
Bidhuna	5,937
Phaphund	7,191
Auraiya	5,760
Etah Head Quarters	1,61,962
Etah Sadar Tahsil	1,053
Kasganj	9,662
Aliganj	5,474
Jalesar	12,786
Jhansi	4,58,900
Mau	10,208
Moth	7,911
Garotha	3,677
Jalaun Head Quarters	60,015
Jalaun Sadar Tahsil	5,373
Kalpi	3,668
Orai	1,132
Kunch	4,404
Madhogarh	1,550
Lalitpur Head Quarters	2,13,926
Lalitpur Sadar Tahsil	360
Mahroni	2,727
Cawnpore Bank of Bengal	5,19,218
Akbarpur	11,738
Bithaur	4,710
Bhognipur	3,158
Derapur	5,046
Ghatampur	9,971
Narwal	12,808
Rasulabad	1,813
Shiurajpur	4,512
Fatehpur Head Quarters	4,81,024
Fatehpur Sadar Tahsil	3,882
Kalianpur	8,848
Kara	5,789
Khakhreru	4,781
Ghazipur	7,636
Khaga	6,165
Banda	1,57,207
Pailani	12,018
Kamasin	7,392
Mau	8,182
Karwi	41,513
Badausa	10,952

N.-W. P. and Oudh—*contd.*

	R
Girwan	4,845
Baberu	6,390
Allahabad Bank of Bengal	11,88,502
Allahabad	2,090
Sirathu	4,441
Manjhanpur	6,469
Karchana	5,699
Barah	13,384
Meja	5,230
Soraon	7,433
Phulpur	16,991
Handia	6,668
Hamirpur	36,528
Maskura	6,160
Mandha	3,791
Kulpahar	8,302
Rath	1,829
Mahoba	16,044
Jaunpur	1,47,829
Mariahu	5,787
Machlishahr	4,225
Kutahan	6,159
Kerakat	2,698
Gorakpur	6,26,611
Maharajgang	8,244
Padnahna	15,403
Hata	3,606
Bansgaon	12,003
Deoria	1,811
Basti	3,56,036
Domariaganj	3,210
Bansi	18,717
Haraya	2,709
Khalilabad	2,475
Azamgarh	4,08,067
Muhammadabad	6,548
Sugri	8,864
Mahul	1,336
Deogaon	6,816
Mirzapur	1,69,291
Chunar	14,874
Robertsganj	13,624
Benares Bank of Bengal	3,12,776
Benares Sadar Tahsil	...
Chandauli	5,683
Ghazipur Head Quarters	4,76,608
Ghazipur Sadar Tahsil	58
Karontadih	3,024
Zamaniah	3,560
Saidpur	4,926
Ballia	1,34,776
Rasra	13,893
Bansdih	10,209
Lucknow Bank of Bengal	13,02,851
Lucknow Sadar Tahsil	957
Malihabad	12,923
Mahanlalganj	9,542
Unao Head Quarters	1,58,994
Unao Sadar Tahsil	3,951
Purwa	26,125
Safipur	5,087
Mahan	5,061
Bara Banki	1,91,941
Ramsanehighat	15,543
Fatehpur	9,812
Haidargarh	16,273
Nawabganj	...
Sitapur Head Quarters	1,18,085
Sitapur Sadar Tahsil	1,816
Biswan	5,478
Sidhauli	8,434
Misrikh	5,101
Hardoi Head Quarters	1,23,639
Hardoi Sadar Tahsil	3,325
Shahabad	15,775
Sandila	9,554
Bilgram	5,794

E—*Actual distribution of Cash Balances on 1st April 1889*—continued.

N.-W.P. and OUDH—*concld.*

	R
Kheri	1,19 786
Lakhimpur	6 364
Muhamdi	3 229
Nighason	43,940
Fyzabad Head Quarters	3,32,923
Fyzabad Sadar Tahsil	4,300
Akbarpur	8,912
Bikapur	11,207
Tanda	2,374
Bahraich Head Quarters	1,57,548
Bahraich Sadar Tahsil	517
Kaisarganj	7,219
Nanpara	3,445
Gonda	1,41,223
Atraula	7,331
Taraoganj	364
Gonda Sadar Tahsil	551
Rae Bareli	1,00 140
Dalamau	19,966
Salon	6,535
Digbijaiganj	14 344
Sultanpur Head Quarters	2,73,810
Sultanpur Sadar Tahsil	1,943
Amethi	9,342
Kadipur	11,829
Musafirkhana	18,307
Partabgarh Head Quarters	2,25,680
Partabgarh Sadar Tahsil	4,485
Kunda	11,490
Patti	9,871
TOTAL N.-W PROVINCES AND OUDH	1,60,70,211

PUNJAB.

	R
Hissar	70,542
Hansi	7,437
Bhimani	16 465
Fatahabad	8,747
Barmal	6 910
Sirsa	20,587
Rohtak	1,13,497
Sampla	6,910
Gohana	9 923
Jhajjar	20,029
Gurgaon	47,031
Rewari	10,469
Palmal	2,868
Nu	11 372
Ferozepur	9 838
Delhi (Bank of Bengal)	5 53,543
Ballabgarh	8 029
Soneput	30,555
Small Cause Court	382
Karnal	2,32,741
Paniput	22,339
Kaithal	75,454
Umballa	2,72,819
Gagadhri	33,067
Rupar	22 769
Kharar	5 454
Naraingarh	6,336
Pipli	9,747
Simla	2,53,821
Kasauli	1,50,189
Kotkhai	464
Kangra (Dharmsala)	2,65,138
Kangra	8,796
Nurpur	8,897
Hamirpur	10,519
Dera	33 210
Kulu	17,171
Plaçh	17,728
Palampur	1,15,194
Hoshiarpur	1,[illegible]0,726
Dasuya	22,652

PUNJAB—*contd.*

	R
Garhshankar	15,267
Una	4 385
Jullundur	1,85,867
Phillour	6,229
Nakodar	14,464
Namashahr	22,133
Ludhiana	2 74,734
Jagraon	42,087
Samrala	26,794
Ferozepur	2,68,927
Moga	39,313
Zira	20,791
Mukhtsar	9 757
Fazilka	33,136
Mooltan	65 378
Shujabad	10 574
Lodhran	8,678
Mailsi	16,417
Sarai Sidhu	17,866
Jhang	1,04 610
Chiniot	5,937
Shorkot	14,012
Montgomery	96,075
Gogera	3,859
Dipalpur	11,200
Pakpattan	9,025
Lahore	9,48,196
Kasur	53,010
Chunian	3,574
Sharakpur	14,368
Under Remittance	1,60,130
Amritsar	2,17,140
Tarn Taran	17,812
Ajnala	21, 50
Small Cause Court	264
Gurdaspur	2,00,257
Batalar	12 215
Pathankot	84,993
Shakargarh	16,145
Dalhousie	99,025
Sialkot	2,18,465
Zaffarwal	12 017
Raya	13,822
Pasrur	27,163
Daska	11,975
Gujrat	1,40 829
Kharian	13,873
Phalian	9 313
Gujranwala	88,023
Wazirabad	19 593
Hafizabad	38,238
Shahpur	75,401
Bhera	50 214
Khushab	58,180
Jhelum	2,00,681
Pind Dadan Khan	61,847
Chakwal	21,293
Talagong	13,486
Rawalpindi	5,59,479
Pindi gheb	6,186
Attock	1,24,591
Kahuta	8,041
Gujarkhan	27,921
Fatehjang	3 588
Murree	1,14,668
Hazara	3,46,127
Haripur	12,578
Mansahra	15,884
Peshawar	1,46,098
Naoshera	67,730
Bolak	2,234
Mardan	72,325
Hashtnagar	34,119
Daudzai	848
Kohat	3,39,857
Hangu	6,214
Bannu	2,76,250
Maramat	8 726
Isakhel	12,866
Mianwali	46,258

PUNJAB—*concld.*

	R
Dera Ismail Khan	3,05,717
Leiah	28,813
Bhakkar	15,111
Kolachi	11,324
Tank	13,754
Dera Ghazi Khan	1,88,201
Sangarh	14,534
Jaunpur	12,448
Rajanpur	15,002
Muzaffargarh	53,486
Alipur	30,920
Sinanwan	13,928
TOTAL PUNJAB	98,75,998

MADRAS.

	R
Bank of Madras	21,68 881
Reserve Treasury	19,85,133
Bangalore	14,12,820
Travancore	1,38,689
Ganjam Chattrapur Hd. Qrs.	55,626
Berhampore Bank	4,64,713
Chicacole	94,846
Goomsur	6,303
Aska	28,935
Ichapur	2 013
Sompeta	6,715
Tekkali	3,870
Parlakemedi	36,253
Chinnakemedi	6,827
Jarada	2,155
Urland	2,416
Udayagiri	3,635
Ramagiri	4,556
Balliguda	10,183
Purushottapur	1,211
Ganjam	429
Dharakota	3,752
Bodagada	942
Aska (Estate)	...
Kurba (Do.)	..
Kallikota	8,490
Vizagapatam Hd. Qrs.	1,28,156
Golgonda	18,638
Sarnasiddhi	20,092
Magistrate Stations	3,00,039
Sea Ports	2
Godavari, Cocanada Bank, Hd. Qrs.	5,85,143
Ramchandrapur	38,636
Nursapuram	2,75,148
Amalapuram	1,83,660
Tanuku	2 04,309
Bhimaveram	1,65,594
Rajahmundry	1,61,024
Ellore	14,756
Peddapuram	31,959
Yernagudan	14 566
Bhadrachalam	22,663
Tuni	15,072
Pithapuram	4,511
Coringa S. C.	4 013
Cocanada S. C	621
Nursapur S. C.	..
Kistna, Masulipatam Hd. Qrs.	7,71,047
Guntur, Bank	3,76,748
Repalli	1,71,029
Bapatla	1,64,198
Palnad	81,812
Narsaravupet	1,02,884
Gudivada	85,226
Sattenapalli	84,594
Bavdar	16,981
Nundigama	43,999
Bezmada	91,888
Vinukonda	41,898
Sub-Magistrates' Divisions	33,308
Bunder Sea Customs	2,542

E—*Actual distribution of Cash Balances on 1st April 1889*—continued.

MADRAS—*contd.*

	R
Nellore Hd. Qrs.	58,855
Gudur	40,079
Rapur	15,609
Nellore	14,327
Atmakur	11,679
Kanali	39,800
Udayagiri	11,211
Kandukur	79,319
Kanigiri	9,986
Ongole	75,014
Kurnool Hd. Qrs.	79,967
Pattikonda	32,782
Ramalakot	29,042
Nandikotkur	37,259
Nundyal	76,755
Koilkuntla	37,794
Sirvel	47,275
Cumbum	69,746
Markapur	26,839
Bellary, Bellary Bank Hd. Qrs.	3,42,829
Bellary	1,096
Hospett	30,666
Kudligy	16,594
Hudagally	27,316
Harpanhalli	19,299
Allur	17,539
Adoni	7,992
Raidrug	2,256
Anantapur Hd. Qrs.	83,456
Anantapur	2,382
Gaoty	6,283
Tadpatri	9,011
Dharmavaram	18,570
Penukonda	10,084
Hindupur	1,888
Madakasira	8,664
Cuddapah Hd. Qrs	62,486
Badvel	29,884
Proddatur	46,788
Sidhout	15,257
Pullampet	30,381
Cuddapah	55,502
Jammalamadugu	47,087
Pulivendla	34,295
Rayachoti	8,759
Kadiri	18,800
Vayalpad	24,922
Madanapalle	33,409
Madras Collectorate	10,583
Chingleput, Saidapet Hd. Qrs.	1,24,851
Madurantakum	28,387
Chingleput	47,345
Conjeeveram	19,061
Saidapet	28,108
Trivellore	39,809
Ponnery	35,009
Poonamallee	5,258
North Arcot, Chittoor Hd. Qrs.	2,16,189
Chittoor	32,900
Chandragiri	69,582
Palmaner	6,704
Gudiatum	35,509
Vellore	99,547
Polur	52,933
Wandiwash	37,255
Arcot	12,341
Wallaja	80,404
South Arcot, Cuddalore Hd. Qrs.	5,40,561
Tindivanum	14,183
Tiruvannamalai	20,036
Villupuram	43,334
Cuddalore	24,976
Tirukuilur	28,651
Kallakurchi	51,284
Vriddhachalam	14,495
Chidambram	29,024
Sea Customs	1,027
Land Customs	5
Indo-China Bank	12,067
Salem Head-Quarters	2,23,909
Salem	7,404
Namkal	39,807

MADRAS—*contd.*

	R
Tiruchengode	25,057
Atur	46,003
Hosur	30,982
Dharampuri	39,366
Tripatur	30,426
Krisnagiri	38,015
Uttankari	19,332
Sheveroy Hills	14,804
Trichinopoly Hd. Qrs.	3,72,846
Trichinopoly	52,219
Musiri	25,763
Udaiyarpalayam	69,976
Perambalur	31,914
Kulitalai	44,368
Tanjore, Tanjore Hd. Qrs.	1,65,829
Negapatam Bank	8,59,398
Tanjore	25,002
Kumbakonum	23,937
Mayavaram	30,188
Shiyali	28,321
Nannilam	28,504
Tiruturaipundi	39,199
Mannargudi	18,723
Patukota	21,382
Land Customs	8,214
Madura Hd. Qrs.	4,38,032
Madura	51,421
Tirumangalam	36,048
Melur	54,909
Dindigul	1,23,337
Periakolum	61,486
Palni	43,015
Br. Treasury, Ramnad	1,71,674
Sea Customs Treasuries	13,658
Sub-Magistrates' Treasuries	35,355
Tinnevelly, Palamcotta Head-Quarters	1,38,987
Tuticorin Bank	6,90,212
Tinnevelly	15,147
Ambassamudram	23,751
Tenkasi	11,419
Sankaranainarkoil	23,842
Srivilliputtur	24,046
Satur	7,353
Ootapidaram	5,627
Tenkarai	46,460
Nanguneri	11,186
Sea Customs	11,185
Coimbatore Hd Qrs.	81,331
Erode	98,868
Polladam	1,17,228
Coimbatore	21,027
Satyamnugalum	96,388
Dharapuram	98,642
Karur	71,275
Pollachi	73,857
Udumalpet	74,660
Kollegal	42,509
Bhavani	24,527
Nilgiris, Ootacamund Bank, Hd. Qrs.	3,45,262
Coonoor	10,324
Gudalur	2,288
Malabar Calicut Bank, Hd. Qrs.	2,10,391
Cochin Bank	92,412
Cherakal	1,08,384
Kottayam	43,761
Kurumbranad	26,462
Calicut	24,267
Ernad	56,465
Panani	33,844
Walawanad	20,690
Palghat	46,140
Wynaad	93,335
Cochin	...
South Canara, Mangalore Bank, Hd. Qrs.	6,40,564
Mangalore	10,847
Kasaragod	46,811
Uppinangadi	16,865

MADRAS—*concld.*

	R
Udipi	11,699
Coondapore	8,342
TOTAL MADRAS	2,13,28,903

BOMBAY.

	R
Bank of Bombay	44,52,633
Reserve Treasury	72,57,888
Ahmedabad	6,51,424
Daskrohi	3,110
Sanaud	7,351
Dholka	8,191
Dhanduka	7,736
Gogo	18,184
Veramgaom	21,954
Peantiji	24,908
Morasa	11,257
Mahikantha	15,528
Ahmednagar	3,17,921
Nagar	5,905
Parner	4,717
Shrigonda	3,896
Karjat	1,790
Jamkhed	3,009
Sheogaon	13,424
Newasa	7,487
Rahure	14,590
Kopargaon	8,689
Sangamner	9,521
Akola	9,991
Belgaum	2,59,850
Chikodi	1,54,530
Athni	48,622
Gokak	65,440
Parasgad	32,273
Sampgaon	1,51,455
Khanapur	59,580
Kolhapur	48,861
Bijapur	48,718
Indi	9,746
Sindgi	33,100
Bagevadi	33,185
Mudebihal	34,194
Bagalkot	1,13,156
Badami	58,075
Hungund	70,008
Bombay	13
Broach	3,67,158
Broach	81,524
Wagra	14,724
Amod	21,540
Jambusar	26,107
Anklesvar	26,215
Kolaba	82,237
Pen	55,345
Panvel	28,444
Roha	16,820
Mangaon	20,828
Mahad	87,961
Kanara	1,82,044
Ancola	1,05,530
Coomta	35,882
Honore	94,365
Siddapur	45,992
Sirsi	59,746
Yellapur	77,068
Supa	55,590
Dharwar	4,40,599
Dharwar	81,001
Hubli	1,17,139
Navalgund	21,470
Gadag	1,18,586
Bankapur	20,057
Ranebennur	69,046
Homgal	86,295
Karajgi	36,041
Kalghatgi	77,514
Kod	91,747
Roni	10,586

E—*Actual distribution of Cash Balances on 1st April 1889*—concluded.

BOMBAY—*contd.*

	R
Hyderabad	2,05 925
Gum	2 956
Badin	8,566
Jando Bago	50,727
Deromahbat	4,954
Mirpur	25,676
Jando Allahyar	14,386
Shahadadpur	24,795
Hala	7,272
Sakrand	6,612
Moro	661
Nausharo	42,049
Kandiaro	11,837
Naro	12,516
Sanghar	6,379
Umarkot	91,583
Chakro	22,953
Nuthi	10,579
Diplo	5,418
Nagor	27,033
Kaira	86,508
Mahmedabad	1 00,238
Matar	1,27,149
Thasra	71,551
Kapadvanj	41,427
Nariad	1,36,699
Borsad	1,64,407
Anand	1,52,478
Godra	1,79,787
Dohad	76,466
Kalol	24,150
Pandu Mewas	1,751
Sankheda Neswas	1,313
Karachi	4,80,351
Karachi	3,176
Dadu	14,246
Johi	18,614
Sehwan	23,927
Manjhand	9,757
Kotri	13,377
Koheslan	2,346
Patta	14,961
Sacro	13,753
Gohrabari	10,763
Nurpur Balora	30,713
Sujawal	27,980
Jati	52,224
Shahbunder	13,301
Keti	11,509
Khandesh	2,92,547
Dhulia	2,868
Amalner	3,742
Erandol	22,220
Pachora	16,843
Chalisgaum	60,353
Pimpalner	12,811
Nandurbar	8,995
Taloda	40,351

BOMBAY—*contd.*

	R
Shahada	12,248
Sindkheda	15,471
Shirpur	10,711
Chopda	1,22,693
Sawda	2,03,474
Bhusawal	34,668
Jalgaon	96,974
Jamner	8,582
Nasik	4,08,257
Nasik	22,065
Sinner	55,288
Igatpuri	12,275
Dindori	11,742
Niphad	39,672
Chandor	13,815
Yeola	19,465
Malegaon	24,260
Nandgaon	25,476
Baglan	22,155
Kalwan	45,055
Peint	9,336
Poona	6,92,095
Junner	43,602
Indapur	6,064
Khed	76,567
Sirur	50,707
Purandar	24,306
Bhimthodi	24,999
Haveli	7,296
Mawal	15,619
Ratnagiri	1,38,350
Vingurla	52,124
Malwan	82,702
Deogad	26,554
Rajapur	41,307
Sangameshwar	30,696
Chiplun	87,728
Khed	20,041
Dapuli	59,732
Satara	1,42,630
Karad	1,29,335
Walwa	1,83,290
Satara	14,119
Wai	45,453
Janli	18,603
Khanapur	48,675
Koregaon	80,728
Man	31,774
Patan	58,646
Khalao	48,699
Tasgaon	79,501
Mahableshwar	61,703
Shikarpur	4,02,547
Shikarpur	37,559
Naushaharo	12,675
Rohri	12,577
Ghotki	16,084

BOMBAY—*concld.*

	R
Mirpur	4,606
Ubauro	9,774
Larkana	16,771
Lahdaria	1,485
Kambar	36,909
Ratodero	4,428
Mehar	7,276
Nasirabad	5,867
Kahar	6,502
Thul	4,448
Jacobabad	1,15,015
Kashmore	65,643
Shahdadpur	8,259
Sholapur	11,796
Barsi	93,895
Madha	90,553
Karmala	89,018
Pandharpur	74,105
Sangola	64,021
Malseras	47,471
Surat	3,43,199
Olpud	23,861
Charasi	2,293
Bardoli	15,036
Jalalpur	13,037
Chikli	8,718
Bulsar	37,319
Pardi	49,855
Mandvi	11,032
Thana	45,313
Dahanu	6,876
Umbargaon	4,626
Mahim	9,751
Wada	9,024
Shahapur	4,441
Mokhada	10,720
Murbad	9,486
Kalyan	30,048
Bhiwandi	12,467
Bassein	10,460
Karjat	15,552
Cutch	5,38,904
Kathiawar	1,81,927
Wadwan	7,065
Jetalsar	11,701
Sangad	20,844
Aden	3,44 960
Berbera	13,660
Zaila	9,387
Baroda	1,39,595
TOTAL BOMBAY	2,60,30,654
GRAND TOTAL	13,30,42,240

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The Gazette of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Calcutta, the 24th March, 1890.

No. 744.—His Excellency the Governor-General is pleased to confer the privilege of private entrée to Government House upon Honorary Assistant Surgeons to His Excellency.

The 28th March, 1890.

No. 758.—During the absence of the Governor-General in Council from Calcutta, the Assistant Secretary to the Government of India in the Legislative Department at the Presidency will have charge of that portion of the Home Department which is left at Calcutta.

ESTABLISHMENTS

The 26th March, 1890.

No. 202.—With reference to Home Department Notification No. 136, dated the 3rd March, 1890, the services of Mr. C. Cuthbertson, Officiating Under-Secretary to the Government of India in the Home Department, are replaced at the disposal of the Government of Bengal, with effect from the afternoon of the 29th idem.

The 27th March, 1890.

No. 205.—The services of Mr. R. R. Pope, Assistant Commissioner, 1st grade, Assam, are replaced at the disposal of the Government of Bengal.

No. 209.—The services of Mr. M. Macauliffe, Divisional and Sessions Judge, 1st grade, in the Punjab, are placed at the disposal of the Government of Bengal.

No. 210.—The services of Mr. F. J. G. Campbell, District and Sessions Judge, 1st grade, in the Lower Provinces of Bengal, are placed at the disposal of the Government of the Punjab, with effect from the date on which the furlough, which he is about to take, expires.

MEDICAL.

The 24th March, 1890.

No. 203.—The services of Surgeon-Major G. Bomford, M.D., I.M.S., Bengal Establishment, are placed at the disposal of the Chief Commissioner, Central Provinces, with effect from the 8th April, 1890.

PORT BLAIR.

The 28th March, 1890.

No. 252.—Surgeon-Major G. P. MacKenzie, Senior Medical Officer, Port Blair, is granted one year's furlough on medical certificate, with effect from the 20th February, 1890.

JUDICIAL.

The 25th March, 1890.

No. 402-*A*.—The services of Captain C. J. B. H. Dressner, Bengal Staff Corps, Squadron Officer, 2nd Regiment, Central India Horse, are placed at the disposal of the Chief Commissioner of the Central Provinces for employment as Cantonment Magistrate, Kamptee.

No. 403.—The Hon'ble L R. Tottenham, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough for five months and twenty days, with effect from the 28th March, 1890, or any subsequent date on which he may avail himself of it, together with the necessary subsidiary leave.

Home Department Notification No. 339, dated 13th March, 1890, is hereby cancelled.

No. 405.—Under the provisions of the Act of Parliament, 24 and 25 Vict., Cap. 104, Section 7, and in supersession of Home Department Notification, No. 329, dated the 12th March, 1890, the Governor-General in Council is pleased to appoint Mr. R. F. Rampini, Bengal Civil Service, District and Sessions Judge, Burdwan, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal, during the absence on furlough of the Hon'ble Mr. Justice Tottenham, or until further orders.

No. 407.—Under the provisions of the Act of Parliament, 24 and 25 Vict., Cap. 104, Section 7, and in supersession of Home Department Notification, No. 341, dated the 13th March, 1890, the Governor-General in Council is pleased to appoint Mr. H. W. Gordon, Bengal Civil Service, District and Sessions Judge, Sarun, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal, during the absence on furlough of the Hon'ble Mr. Justice Beverley, or until further orders.

The 27th March, 1890.

No. 432.—The services of Captain C. J. Robarts, 16th Bengal Cavalry, are placed at the disposal of the Government of Bengal for employment as Cantonment Magistrate of Dinapore.

No. 434.—The Hon'ble Mr. C. H. Hill took his seat as Officiating Judge of the High Court of Judicature at Fort William in Bengal on the forenoon of the 20th March, 1890.

No. 437.—APPOINTMENT.—Mr. J. W. Neill, Bengal Civil Service, to officiate as Judicial Commissioner of the Central Provinces, during the absence on privilege leave of Mr. R. J. Crosthwaite, or until further orders.

No. 439.—Her Majesty has been pleased to appoint the Hon'ble Amir Ali, Esq., C.I.E., Barrister-at-Law, to be a Judge of the High Court of Judicature at Fort William in Bengal.

ECCLESIASTICAL.

The 24th March, 1890.

No. 93.—Her Majesty's Secretary of State for India has permitted the Reverend C. R. Tollemache, a Senior Chaplain on the Bengal Ecclesiastical Establishment, to retire from the service, with effect from the 19th April, 1890.

No. 98.—Her Majesty's Secretary of State for India has permitted the Reverend M. Lamert, a Senior Chaplain on the Bengal Establishment, to retire from the service, with effect from the 4th May, 1890.

The 26th March, 1890.

No. 102.—The Ven'ble W. C. Noyes, Archdeacon of Rangoon, a Junior Chaplain on the Bengal (Rangoon) Establishment, to be a Senior Chaplain, with effect from the 3rd March, 1890.

CENSUS.

The 24th March, 1890.

No. 56.—The services of Captain R. C. Temple, B.S.C., on special duty under the Military Department, are replaced at the disposal of the Chief Commissioner of Burma, with effect from the date on which he is relieved of the special duty on which he is at present engaged.

This supersedes Home Department Notification, No. 50, dated the 11th March, 1890.

C. J. LYALL,
Offg. Secretary to the Government of India.

GOVERNMENT OF THE NORTH-WESTERN PROVINCES AND OUDH.

REVENUE DEPARTMENT.

NOTIFICATION.

Allahabad, the 24th March, 1890.

No. 457-*I*.-595-*A*.—In exercise of the powers conferred by Section 5 of the Scheduled Districts Act, XIV of 1874, the Lieutenant-Governor of the North-Western Provinces is pleased, with the previous sanction of the Governor-General in Council, to extend clauses (*c*), (*d*), (*e*) and (*f*) of Section 257 of the North-Western Provinces Land Revenue Act, XIX of 1873, to the Province of Kumaun and Garhwal.

By Order,
R. G. WINTER,
for *Chief Secy. to Govt., N.-W. P. & Oudh.*

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS—GENERAL.

Calcutta, the 25th March, 1890.

No. 301-C.—During the absence of the Governor-General in Council from Calcutta, the Assistant Surveyor General in charge of the Mathematical Instrument Department, and Secretary under the Inventions and Designs Act, V of 1888, will have charge of that portion of the Revenue and Agricultural Department which is left at Calcutta.

PATENTS.

The 26th March, 1890.

No. 665-P.—Specifications of the undermentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary appointed under the Inventions and Designs Act, 1888. Copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. A copy of every specification is open to public inspection, from 11 A.M. to 4 P.M., at the Office of the Secretary appointed under the Inventions and Designs Act, 1888, at No. 13, Wood Street, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying :—

No. 91 of 1888.—Carl Haggenmacher, Mill Director, of Budapest, Hungary, for improved method and apparatus for sifting, bolting, sorting, grading or separating meal, middlings, and other like pulverulent or granular materials or produce.

No. 212 of 1889.—Alois Winkler, of 1, Schottenring, 2-Vienna, in the Empire of Austria, sheet metal printer, for an improved manufacture of sheet metal signs.

No. 249 of 1889.—Ludwig Stromeyer, of Constanz, Germany, Manufacturer, for an improved method of making cloth waterproof, enabling it to keep its natural appearance, firmness, and porosity.

No. 260 of 1889.—George Valentine Morey, of Boston, Massachusetts, United States of America, Broker, for improvements in machines for making heddles or harness for looms.

No. 289 of 1889.—William Middleton, Manager, and William Wilson, Card Manufacturer, both of the Card Factory, Liversedge, in the County of York, England, for improvements in apparatus for grinding card teeth for carding fibres.

No. 298 of 1889.—Sir William Thomson, Kt., of Glasgow College, Doctor of Laws and Professor of Natural Philosophy, in the University and College of Glasgow, in the County of Lanark North Britain, for improvements in valves for water, steam or other liquids or gases.

No. 325 of 1889.—George Rose, of 70, Wellington Street, Glasgow, Scotland, Engineer, for improvements in and connected with oil spray lamps for lighting and heating purposes.

No. 332 of 1889.—Charles Henry Logan, Manufacturer, of Detroit, in the County of Wayne, and State of Michigan, United States of America, for improvements in Secondary Batteries.

No. 336 of 1889.—Robert Goodbody, of Upton, Clara, King's County, Ireland, Jute spinner, for an improved method of lubricating engines and separating or softening the incrustation in boilers.

No 2 of 1890.—Robert Florent Nenninger, Engineer, of the City of Newark, County of Essex, and State of New Jersey, United States of America, for combined smelting and reverberatory furnace, and an apparatus for catching the dust and condensing the fumes from the furnace.

No. 3 of 1890.—James Holms Pollok, Chemist, of 27, St. Vincent Place, Glasgow, Scotland, for improvements in the wet method of extracting gold from ores, and in apparatus to be used therewith.

J. W. P. MUIR-MACKENZIE,
Offg. Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 22nd March, 1890.

No. 461-*G*.—Major C. E. Yate, C.S.I., C.M.G., Bombay Staff Corps, officiating Political Agent of the 2nd class, is posted as Political Agent at Thal-Chotiali.

No. 463-*G*.—Surgeon-Major A. S. G. Jayakar, Indian Medical Service (Bombay), Agency Surgeon at Muscat, is appointed temporarily to hold charge of the current duties of the office of Political Agent at Muscat, in addition to his own duties, *vice* Major C. E. Yate, C.S.I., C M.G., with effect from the date of assuming charge, and until further orders.

The 26th March, 1890.

No. 480-*G*.—General Sir H. N. D. Prendergast, K.C.B., V.C, Royal (late Madras) Engineer, Resident of the 2nd class and Agent to the Governor-General at Baroda, is granted privilege leave for three months, with effect from the 10th April, 1890, or the subsequent date on which he may avail himself of the leave.

No. 482-*G*.—Lieutenant-Colonel F. H Jackson, Bombay General List, Infantry, Assistant to the Agent to the Governor-General at Baroda, in charge of the Amreli Mahals, is appointed to officiate as a Resident of the 2nd class, and as Agent to the Governor-General at Baroda, with effect from the date of assuming charge, and during the absence on privilege leave of General Sir H. N. D. Prendergast, K C.B, V.C., R.E., or until further orders.

No. 1015-*I*.—In exercise of the power conferred by section 35 of the Court-fees Act, VII of 1870, as applied to the Hyderabad Assigned Districts by Foreign Department notification, No. 212-J., dated the 24th October, 1873, the Governor-General in Council is pleased to direct that so much of the notification, No. 4650, dated the 10th September, 1889, issued by the Department of Finance and Commerce under the Court-fees Act, VII of 1870, section 35, as is specified below, shall be deemed to apply to the Hyderabad Assigned Districts:—

The preamble, clauses (1) to (19) [both inclusive], clause (35), except the words "in the Presidency of Bombay or by the Sadr Court in Sind," and clause (48), except the words and figures "or Act XX of 1864 (*an Act for making better provision for the care of the persons and property of minors in the Presidency of Bombay.*")

2. The following notifications of the Government of India in the Foreign Department are hereby cancelled, namely:—

(1) No 216, dated 11th April, 1884 in so far as it refers to section 35 of the Court-fees Act, 1870, and directs that clause III of notification, No. 361, dated 18th April, 1883, shall take effect in the Hyderabad Assigned Districts.

(2) No. 1926 I., dated 18th May, 1888.

No. 1016-*I*.—In exercise of the power conferred by section 26 of the Court-fees Act, VII of 1870, as applied to the Hyderabad Assigned Districts by Foreign Department notification, No. 212-J, dated the 24th October, 1873, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to direct that the provisions (so far as they may be applicable) of Finance Department notification, No. 1522, dated the 20th March, 1885, issued under the aforesaid section, shall be deemed to have applied to the aforesaid districts from the 1st April, 1885.

The 27th March, 1890.

No. 491-*G*.—Captain A F. DeLaessöe, C.M.G., C.I.E., Officiating Political Agent of, the 3rd class, is appointed to officiate temporarily as a Resident of the 2nd class and Commissioner of Ajmere, with effect from the date of assuming charge, *vice* Colonel G. H. Trevor, and pending the arrival of Colonel J. Biddulph from furlough, or until further orders.

Captain P. J. Melvill, Bengal Staff Corps, Officiating Political Agent of the 3rd class, is posted temporarily as Assistant Commissioner of Ajmere.

Munshi Bishen Sarup, Rai Bahadur, Deputy Magistrate of Kekri, is appointed temporarily to hold charge of the current duties of the office of Assistant Commissioner of Merwara in addition to his own duties, with effect from the date of assuming charge, and until further orders.

No. 493-*G*.—Lieutenant A. R. Barwell, Bengal Staff Corps, attached to the Deoli Irregular Force, is appointed to officiate as Adjutant of the Malwa Bhil Corps, with effect from the date of assuming charge, and during the absence on furlough of Lieutenant A. Poingdestre, or until further orders.

No. 495-*G*.—During the absence of the Governor-General in Council from Calcutta, Captain J. H Sadler, Bengal Staff Corps, officiating Secretary to the Board of Examiners, Fort William, and officiating Assistant Secretary to the Government of India in the Legislative Department, will have charge of that portion of the Foreign Department which is left in Calcutta.

No. 498-*G*.—Surgeon A. W. D. Leahy, Indian Medical Service, Bengal, is appointed to be Agency Surgeon at Ulwar, with effect from the 3rd March, 1890, *vice* Surgeon-Major T. F. Mullen, M.D, appointed Medical Officer of the Meywar Bhil Corps.

The 28th March, 1890.

No. 500-*G*.—Captain J. H. Leslie, Royal Artillery, Imperial List, Station Staff Officer, 2nd class, Neemuch, is appointed to officiate, as a temporary measure, as Cantonment Magistrate, Neemuch, in addition to his own duties, with effect from the 14th March, 1890, during the absence on privilege leave of Captain F. G Alexander, or until further orders.

No. 503-*G*.—Mr. T. Price, senior Apothecary, 1st grade, Bengal, is appointed temporarily to officiate as Civil Surgeon at Sibi, with effect from the date of assuming charge, *vice* Surgeon R. R. Weir, and until further orders.

No. 1033-*I*.—Whereas the Governor-General in Council has and exercises full jurisdiction

within those portions of land which are occupied, or may be hereafter occupied, by the Bengal-Nagpur Railway (including the land occupied as stations, out-buildings, and for other purposes connected with the Railway) which lie within the eastern parts of the Feudatory State of Gangpur and the States of Seraikilla and Khursawan:

In exercise of this jurisdiction and of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to issue the following notification:—

(1) All laws for the time being in force in the Kolhan in the Singbhoom District shall be deemed to be in force in the aforesaid land.

(2) All Courts having for the time being jurisdiction within the Kolhan of the Singbhoom District shall exercise the same jurisdiction within the aforesaid land.

(3) The administration of the police within the aforesaid land shall be vested in the District Superintendent or the officer in charge of the District Police of Singbhoom for the time being, who shall exercise within the aforesaid land the same police powers as he may exercise for the time being in the Kolhan of the Singbhoom District in subordination to the same authorities as he may be for the time being subordinate to when exercising these powers within the Kolhan of the Singbhoom District.

W. J. CUNINGHAM
Offg. Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Calcutta, the 28th March, 1890.

No. 1478.—Mr. A. Kensington is appointed Under-Secretary to the Government of India in this Department, with effect from the date on which he assumes charge.

No. 1496.—Mr. C. J Rivett-Carnac, Comptroller, Central Provinces, is granted privilege leave for three months from 1st May, 1890.

Mr. R. N. Ray, Assistant Comptroller General in charge of outside audits, is appointed to officiate as Comptroller, Central Provinces, during Mr. Carnac's absence on privilege leave.

SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL.

EXEMPTIONS, &C.

The 28th March, 1890.

No. 1462.—Whereas under the terms of the Notification in the Department of Finance and Commerce, No. 3646, dated the 13th November, 1880, the Municipality of Ahmedabad has paid into the Government Treasury the sum of ₹1,000 as composition for the stamp duty chargeable on a sum of ₹2,00,000 which the said Municipality was authorised to borrow, and of which a sum of ₹1,60,000 will be raised by the issue of the undermentioned debentures:—

Nos. 801 to 1120, dated the 1st November, 1889, of ₹500 each;

in exercise of the powers conferred by section 8 of the Indian Stamp Act, I of 1879, the Governor-General in Council has exempted the above-mentioned debentures from any stamp-duty with which they might otherwise be chargeable, whether on issue, renewal, subdivision or consolidation.

SEPARATE REVENUE.

POST OFFICE.

The 28th March, 1890.

No. 1486.—From and after the 1st May, 1890, the value for which a single letter or parcel can be insured during transit by post will be limited to ₹(1,000) one thousand.

STATISTICS AND COMMERCE.

CUSTOMS.

The 24th March, 1890.

No. 107-S.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878, the Governor-General in Council exempts from the export duty to which it is liable under the Indian Tariff Act, 1882, all rice exported by sea and entered outwards for either of the French ports of Pondicherry and Karikal or passing by land into either of those settlements.

This exemption shall commence on the 1st day of April, 1890, and shall continue in force until the 30th day of April, 1890, inclusive.

J. F. FINLAY,
Deputy Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 28th March, 1890.

APPOINTMENTS.

ARMY STAFF.

No. 284.—Major H. E. Penton, Bombay Staff Corps, 2nd in-Command, 7th Bombay Infantry, to be Inspector of Army Signalling for Madras and Bombay, *vice* Major A. M. Paterson who rejoins his regiment. Dated 11th March, 1890.

COMMISSARIAT-TRANSPORT DEPARTMENT.

No. 285.—Colonel J. L Fagan, Bombay Staff Corps, Assistant Commissary General, 4th class, to be Assistant Commissary General, 3rd class.

Lieutenant W. J. R. Wickham, Bombay Staff Corps, Deputy Assistant Commissary General, 1st class, to be Assistant Commissary General, 4th class;

Lieutenant S. W. Lincoln, Bombay Staff Corps, Deputy Assistant Commissary General

1st class, sub. *pro tem.*, to be confirmed in that grade,—

With effect from the 26th February, 1890, *vice* Major H. S. A. Fuller, Assistant Commissary General, 3rd class, retired.

DISTRICT STAFF.

No. 286.—Major-General R. H, Viscount Frankfort de Montmorency, Her Majesty's Service, to command a district of the 1st class, *vice* Major-General Sir G. R. Greaves, K.C.B., K.C M.G., appointed Commander-in-Chief of the Bombay Army. Dated 11th March, 1890.

ORDNANCE DEPARTMENT.

No. 287.—Colonel P. Fitz G. Gallwey, R A., Inspector General of Ordnance, Bengal Circle, to be Inspector General of Ordnance, Eastern Circle, Bengal;

Colonel C. Cowie, R.A., Deputy Inspector General of Ordnance, Bengal Circle, to be Inspector General of Ordnance, Western Circle, Bengal;

Captain L. G. Watkins, R.A., Assistant to the Director General of Ordnance in India, to be Ordnance Officer, 3rd class, and to be seconded as Assistant to Inspector General of Ordnance, Western Circle, Bengal,—

With effect from the 1st April, 1890.

STAFF CORPS.

No. 288.—The undermentioned officer, having completed eighteen months' probationary service, is admitted to the Bengal Staff Corps, with effect from the date specified, subject to confirmation by the Secretary of State for India:—

Lieutenant E. J. Lugard, Northumberland Fusiliers, Wing Officer on probation, 42nd Gurkha Light Infantry,—28th July, 1888

FURLOUGH AND LEAVE.

No. 289.—The undermentioned officers are granted furlough out of India —

Lieutenant-Colonel W. P. Harrison, General List, Infantry, Deputy Commissioner, 3rd grade, officiating 2nd grade, North-Western Provinces and Oudh, (m. c.) for one year—199 days under rules IX and XV, and the remaining period under rule XIV, clause (2), of the regulations of 1868.

Lieutenant-Colonel C. E. Hallett, Bengal Staff Corps, Assistant Commissary General, 2nd class, (m. c.) for one year,—205 days under rules IX and XV, and the remaining period under rule XIV, clause (2), of the regulations of 1868.

Captain W. H. E. Dobie, R A., Ordnance Officer, 2nd class, (m c.) for six months under article 689, Army Regulations, India, Volume I, Part I.

Honorary Lieutenant and Assistant Commissary J. Tyler, Commissariat Transport Department, (m. c.) under note 2 to rule VI of the regulations of 1875. (This cancels the furlough granted to him in G. G. O No. 258 of 1890)

No. 290.—The undermentioned officer is granted leave to proceed out of India on medical certificate under the leave rules for the staff corps, the leave to have effect in India from the date of being struck off duty till the date of sailing, the specified period to count from the date of leaving India:—

Lieutenant C. W. Somerset, Bengal Staff Corps, 12th (The Kelat-i-Ghilzai) Regiment of Bengal Infantry, for one year. Pension Service—6th year commenced 30th January, 1890.

No. 291.—The undermentioned Warrant Officer is granted leave to proceed out of India on medical certificate under article 920 F., Army Regulations, India, Vol. I, Part I; the leave to have effect in India from the date of being struck off duty till the date of sailing; the specified period to count from the date of leaving India:—

Sub-Conductor J. Benyon, Ordnance Department, for one year.

No. 292.—Lieutenant A. H. Montagu, Bengal Staff Corps, 21st (Punjab) Regiment of Bengal Infantry, is granted an extension of leave for the 25th October, 1889.

No. 293.—Colonel C. K. M. Walter, Bengal Staff Corps, is permitted to reside out of India.

No. 294.—Lieutenant-Colonel G. T. Morris, Bengal Staff Corps, has been granted by the Secretary of State for India, an extension of leave (m.c.) for six months.

LONDON GAZETTE.

No. 295.—The following extract is published for general information.—

"London Gazette," dated the 4th March, 1890, page 1205.

India Office, 4th March, 1890.

The Queen has approved of the following admissions to the Staff Corps made by the Governments in India:—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant Stanislaus Michael Tighe, from the East Yorkshire Regiment. Dated 26th February, 1888, but to rank from 29th August 1885.

Lieutenant Frank Rennick, from the North Lancashire Regiment. Dated 3rd May, 1888 but to rank from 29th August, 1885.

Lieutenant Francis William Hallowes, from the Border Regiment. Dated 20th September, 1888, but to rank from 25th August, 1886.

Lieutenant Henry Lawrence Fleming, from the Royal Sussex Regiment. Dated 9th May, 1888, but to rank from 10th November, 1886.

Lieutenant Philip Byron Bohun Forster, from the Middlesex Regiment. Dated 10th April, 1888, but to rank from 10th November, 1886.

Lieutenant Henry John Milnes Macandrew, from the Lincolnshire Regiment. Dated 30th March, 1888, but to rank from 10th November, 1886.

Lieutenant Alfred Charles Hickley, from the West Riding Regiment. Dated 10th May, 1888, but to rank from 8th December, 1886.

Lieutenant Arthur Cecil Hamilton Smithett, from the 1st Dragoon Guards. Dated 7th April, 1888, but to rank from 29th December, 1886.

Second Lieutenant Hubert Walter Codrington, from the Liverpool Regiment. Dated 9th April, 1888.

Second Lieutenant George Rainier de Herriez Smith, from the North Lancashire Regiment. Dated 21st April, 1888.

Second Lieutenant James Masson Wikeley, from the Royal Warwickshire Regiment. Dated 4th May, 1888.

Second Lieutenant Thomas Steward Barton, from the 6th Dragoon Guards. Dated 8th May, 1888.

Second Lieutenant Alfred Percy Browne, from the 6th Dragoon Guards. Dated 10th May, 1888.

Second Lieutenant Arthur Charles Malleson Waterfield, from the 1st Dragoon Guards. Dated 12th May, 1888.

Second Lieutenant Roger Lloyd Kennion, from the King's Own Scottish Borderers. Dated 9th June, 1888.

Second Lieutenant Henry Tweddell, from the West Yorkshire Regiment. Dated 2nd August, 1888.

* * * * *

PROMOTIONS.

No. 296.—Under the provisions of the Royal Warrant of the 10th November, 1881, the name of Colonel F. E. A. Chamier, Bengal Staff Corps, is placed on the list of Major-Generals on the Indian Gradation List, in consequence of the transfer to the Unemployed Supernumerary List, on the 9th February, 1890, of Colonel J. Swiney, Madras Staff Corps, whose name is borne on the list of Major-Generals of the Indian Army.

No. 297.—The following promotions are made, subject to Her Majesty's approval:—

To be Colonels in the Army.

Lieutenant-Colonel Hatley Frere Woodcock, Bengal General List, Infantry,—27th March, 1890.

Captain and Brevet Lieutenant-Colonel Norman Robert Stewart, Bengal Staff Corps,—28th March, 1890.

BENGAL STAFF CORPS.

To be Lieutenant-Colonel.

Captain Edmund Charles Elliston,—22nd March, 1890.

MISCELLANEOUS LIST.

No. 298.—Deputy Assistant Commissary and Honorary Lieutenant Thomas Jamieson, Office of the Inspector General of Artillery in India, to be Assistant Commissary;

Conductor H. H. Beatley, Adjutant General's Office, to be Deputy Assistant Commissary;

Sub-Conductor C. Manley, Quartermaster General's Office, to be Conductor;

Sergeant J. McCusker, Chief Warder, Military Prison, Lucknow, to be Sub-Conductor,—

With effect from the 23rd December, 1889, *vice* Honorary Captain and Deputy Commissary George Acres, transferred to the pension establishment.

NATIVE ARMY.

No. 299.—*5th Bengal Cavalry*—

Ressaidar and Woordie-Major Shahráh Khan to be Risaldar, and Dafadar Sant Singh to be Jemadar, *vice* Sundar Singh, transferred to the pension establishment;

Jemadar Shiu-darshan Singh to be Ressaidar, and Dafadar Ram Singh to be Jemadar, *vice* Kán Singh, transferred to the pension establishment,—

With effect from the 13th February, 1890.

No. 300.—*22nd (Punjab) Regiment of Bengal Infantry*—

Jemadar Din Muhammad from the 45th (Rattray's Sikh) Regiment of Bengal Infantry to be Jemadar, *vice* Amir Khan, transferred to the pension establishment, with effect from the 15th February, 1890.

No. 301.—*40th Regiment of Bengal Infantry*—

Jemadar Kálicharan Singh to be Subadar, and Havildar Jagarnáth Singh to be Jemadar, *vice* Baghel Singh, *Bahadur*, transferred to the pension establishment;

Jemadar Hubdár Singh to be Subadar, and Havildar Bhajnu to be Jemadar, *vice* Atar Singh, transferred to the pension establishment,—

With effect from the 1st January, 1890.

No. 302.—*45th (Rattray's Sikh) Regiment of Bengal Infantry*—

Color-Havildar Nihal Singh to be Jemadar, *vice* Din Muhammad, transferred to the 22nd (Punjab) Regiment of Bengal Infantry, with effect from the 15th February, 1890.

PUNJAB FRONTIER FORCE.

No. 303.—*4th Sikh Infantry*—

Jemadar Fazl Khan to be Subadar, and Havildar Saif Ali to be Jemadar, *vice* Abbás Khan, transferred to the pension establishment, with effect from the 1st February, 1890.

VOLUNTEER CORPS.

APPOINTMENTS.

No. 304.—*Calcutta Volunteer Rifle Corps*—

Mr. John Pearson Vaillant to be Second Lieutenant, *vice* Kellner, resigned.

PROMOTIONS.

No. 305.—*Calcutta Light Horse*—

The Hon'ble Lieutenant Sir Alexander Wilson, Kt., to be Captain, *vice* Thomas, deceased.

RESIGNATIONS.

No. 306.—*Northern Bengal Mounted Rifles*—

Captain J. C. Price resigns his commission.

No. 307.—*Calcutta Volunteer Rifle Corps*—

Lieutenant H. Wood resigns his commission

MILITARY WORKS DEPARTMENT.

PROMOTIONS.

No. 308.—With reference to Public Works Department Notifications No. 30, dated 21st January, 1890, and No. 105, dated 7th March, 1890, the following promotions are made in the Military Works Department, with effect from the 1st December, 1889.—

Colonel B. Lovett, R.E., C.B., C.S.I., Superintending Engineer, 2nd class, to Superintending Engineer, 1st class.

Major G. Hildebrand, R.E., Superintending Engineer, 2nd class, *temporary rank, Supernumerary*, to Superintending Engineer, 2nd class, *permanent*.

MARINE DEPARTMENT.

FURLOUGH AND LEAVE.

No. 16.—The furlough out of India granted to Captain H. S. Black, I. M., in G. G. O. No. 51 of 1889, will have effect from the 11th June, 1889, instead of from the 21st May, 1889, as therein stated.

E. H. H. COLLEN,
Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 28th March, 1890.

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the under-mentioned Commissioned Officers, on the dates specified, were received in the Military Department between the 22nd and the 28th March, 1890 —

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
1st Battalion, Rifle Brigade.	2nd Lieutenant E. W. H. Somerset.	20th March, 1890	Bareilly.		
2nd Battalion, Royal Sussex Regiment.	2nd Lieutenant T. E. B. Green	22nd March, 1890.	Meerut Meer.		
4th Battalion, King's Royal Rifle Corps.	Captain G. G. H. Allgood .	22nd March, 1890.	Allahabad.		

E. H. H. COLLEN,
Secretary to the Government of India

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 24th March, 1890.

No. 141.—Mr. Charles A. Walsh is appointed as a Candidate in class III, grade 4, of the Superior Revenue Establishment of State Railways, Locomotive Department, and is posted to the establishment under the Director General of Railways for employment on the Oudh and Rohilkhund Railway.

No. 142.—Mr. W E. T. Bennett, Executive Engineer, 4th grade, *temporary rank*, Central Provinces, is temporarily transferred to Baluchistan.

No. 143.—Mr. F. N. Gutersloh is promoted from class I, grade 2, to class I, grade 1, of the Superior Revenue Establishment of State Railways, Locomotive Department.

The 25th March, 1890.

No. 144.—The following is published for general information .—

No. 865-G.

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT.

GENERAL.

Calcutta, the 25th March, 1890.

NORTH WESTERN RAILWAY.

Completion of the bridge over the Chenab River at Sher Shah.

RESOLUTION.—The bridge near Sher Shah over the Chenab River having been completed, the Governor-General in Council desires to record his appreciation of the successful manner in which this important work has been carried out.

2. This bridge, the last link which connects the Sind-Sagar Railway with the North Western Railway, consists of 17 spans of 200 feet with a head-way of 14 feet above high flood level. The 46 piers are founded on double wells sunk

about 77 feet below low water. There is a combined roadway for cart and railway traffic, the rails being flush with the roadway.

3 The cost of the bridge itself is estimated at ₹25,39,156. In addition to this, ₹8,00,000 have been provided for the protective works necessary for training the river, and ₹8,98,000 for the approaches to the bridge and the junction with the North Western Railway at Mozufferabad. The total cost, inclusive of the military defences of the bridge, is ₹42,70,000.

4 The bridge was begun in September 1888, and finished at the end of 1889, so that the time spent in construction was only 16 months. The rapidity with which the work was carried out reflects the highest credit on the officers and subordinates employed.

5. His Excellency the Governor-General in Council desires specially to record his appreciation of the services of Mr. J. R. Bell, M.I.C.E., Superintending Engineer and Engineer-in-Chief; Mr. F. J E. Spring, L.C. E, and M I.C.E., the Executive Engineer in charge; Rai Sahib Preonath Ghose, Executive Engineer; Mr. J. Adam, A.M.I.C.E, Assistant Engineer; Mr. R. R. Gales, Assistant Engineer; and Mr. J. Durrand, Honorary Assistant Engineer.

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Director General of Railways for information and communication to the Officers concerned, and that it be published in the *Gazette of India*.

R C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Govt. of India.

Documents accompanying.
Nil.

No. 145.—Mr. F. E. Robertson, Superintending Engineer, 3rd class, temporary rank, State Railways, is permitted at his own request to retire from the service, with effect from the 21st December, 1889.

No 146.—Mr. W. Connan, Executive Engineer, 1st grade, Bengal, is appointed to officiate as a Superintending Engineer during the absence on furlough of Mr. H. Joll. While so officiating Mr. Connan will hold the temporary rank of Superintending Engineer, 3rd class.

No. 147.—The following appointments are made to the Candidate class of the Superior Revenue Establishment of State Railways, Locomotive Department, in class III, grade 4:—

Mr. Cyril Hitchcock.
" Arthur Barrow.
" Edmond Kearsley Horsfall.

No. 148.—With reference to Public Works Department Notification No. 147, dated 25th March, 1890, the services of Messrs. C. Hitchcock, A. Barrow and E. K. Horsfall, Locomotive Candidates in class III, grade 4, of the Superior Revenue Establishment of State Railways, are placed at the disposal of the Director General of Railways for employment on the North Western Railway.

The 27th March, 1890.

No. 149.—The Governor-General in Council is pleased to order the following permanent promotions to and in the classes of Chief and Superintending Engineers, with effect from the 5th February, 1890:—

NAMES.	From	To
McNeile, Colonel J. M., R.E.	Chief Engineer, 1st class, sub. *pro tem.*	Chief Engineer, 1st class.
Parker, W. H. . .	Chief Engineer, 3rd class, sub. *pro tem.*	Chief Engineer, 3rd class
Parker, W. H. . .	Chief Engineer, 3rd class.	Chief Engineer, 2nd class.
Walker, F. B. . . .	Superintending Engineer, 1st class, sub. *pro tem.*	Superintending Engineer, 1st class.
Gracey, Lieutenant-Colonel T., R. E.	Superintending Engineer, 2nd class, sub *pro tem.*	Superintending Engineer, 2nd class.
Ramsay, J. . . .	Executive Engineer, 1st grade. (Superintending Engineer, 2nd class, sub. *pro tem.*)	Superintending Engineer, 3rd class.

No. 150.—With reference to Public Works Department Notification No. 53, dated the 31st January, 1890, Lieutenant-Colonel G. T. Skipwith, R.E., held the temporary rank of Chief Engineer, 3rd class, from the 30th December, 1889, to the 14th January, 1890, inclusive.

No. 151.—With reference to Public Works Department Notifications Nos. 54 and 55 of the 31st January, 1890, Mr. R. A. Cordner held the temporary rank of Superintending Engineer, 3rd class, from 30th December, 1889, to 1st January, 1890, and Mr. A. Grant the same rank from 2nd to 14th January, 1890.

No. 152.—In Public Works Department Notification No. 36 of the 24th January, 1890, for *1st February, 1890*, read *11th February, 1890*, as the date of commencement of the special leave granted to Rai Sahib Ramkissen Mookerjee, Assistant Engineer, 1st grade, North-Western Provinces and Oudh.

No. 153.—Mr. J. W. Buyers, C.I.E., Superintending Engineer, 1st class, sub. *pro tem.*, and Engineer-in-Chief, Mu Valley State Railway, is granted furlough for eight months under Article 340 of the Civil Service Regulations, with effect from the 15th March, 1890, or such subsequent date as he may avail himself of the same.

No. 154.—Mr. J. W. Wright, Superintending Engineer, 1st class, Punjab, is appointed to officiate as Chief Engineer and Secretary to the Chief Commissioner of Burma, in the Public Works Department, with the rank of Officiating Chief Engineer, 3rd class, during the absence on privilege leave of Lieutenant-Colonel W. G. Cumming, R.E., or until further orders.

No. 155.—Under section 4 of the Indian Railway Act of 1879, the Governor-General in Council is pleased to sanction the use of locomotive engines or other motive power and carriages and wagons to be drawn or propelled thereby on His Highness the Gaekwar's Petlad Railway

No. 156.—The services of Mr. J. A. Ryan, Accountant, 1st grade, and Honorary Assistant Examiner, in the office of the Examiner of Accounts, Mu Valley Railway, are placed at the disposal of the Government of Madras for employment on the Villupuram-Guntakul State Railway.

No. 157.—With reference to the Indian Railways Act, Act No. IX, 1890, Chapter I, paragraph 3, clause (*b*), published in Part IV of the *Gazette*

of India of the 22nd March, 1890, the designation of the principal officer of the North Western Railway is altered from "Director" to "Manager," with effect from 22nd March, 1890.

No. 158.—Mr. W. E. Curry, Deputy Examiner of Accounts, in the office of the Examiner of Public Works Accounts, Burma, is appointed to officiate as Examiner of Public Works Accounts, Burma, during the absence of Mr. W. G. Bayly on privilege leave.

No. 159.—Mr. W. P. Godfrey, Accountant, 1st grade, in the office of the Examiner of Public Works Accounts, Burma, is appointed to officiate as Deputy Examiner of Accounts during the absence of Mr. W. G. Bayly on privilege leave.

No. 161.—Lieutenant H. H. Austin, R.E., Assistant Engineer, 2nd grade, temporary rank, whose services have been placed temporarily at the disposal of the Public Works Department, is posted to the establishment under the Director General of Railways for employment on the Peshawar-Dhakka Survey.

No. 162.—With reference to rule IV of Public Works Department Resolution No. 19 A.E., dated the 25th January, 1889, it is notified that two vacancies in the Superior Accounts Branch of the Public Works Department will be open to competition at the next examination for admission into that branch of the service.

The 28th March, 1890.

No. 167.—Mr. R. G. Macdonald, Deputy Accountant General, and Officiating Under-Secretary to the Government of India in the Public Works Department, is confirmed in that appointment, *vice* Lieutenant-Colonel A. G. Begbie, R.E.

No. 168.—The following promotions are made in the Superior Accounts Establishment:—

NAMES.	From	To	Nature of promotion.	With effect from
Macdonald, R.G.	Examiner, 1st class, *temporary.*	Examiner, 1st class	Permanent	The 19th February, 1890.
Hutchinson, F. R.	Examiner, 4th class, 1st grade.	Examiner, 3rd class	Temporary	The 7th March, 1890.
Macpherson, J. L.	Examiner, 4th class, 2nd grade	Examiner, 4th class, 1st grade.	Temporary	19th February, 1890.
O'Donoghue, W. F.	Examiner, 4th class, 2nd grade.	Examiner. 4th class, 1st grade.	Temporary	19th February, 1890.
Waller, Captain E. A., R.E.	Examiner, 4th class, 2nd grade, sub. *pro tem.*	Examiner, 4th class, 2nd grade.	Permanent	19th February, 1890.
Ogden, W.	Examiner, 4th class, 3rd grade.	Examiner, 4th class, 2nd grade.	Temporary	19th February, 1890.
English, R.A.	Examiner, 4th class, 3rd grade, sub. *pro tem.*	Examiner, 4th class, 3rd grade.	Permanent	19th February, 1890.
Harrison, A. G	Examiner, 4th class, 3rd grade, *temporary.*	Examiner, 4th class, 3rd grade.	Sub. *pro tem.*	19th February, 1890.
Balston, C. R. T.	Deputy Examiner, 1st grade	Examiner, 4th class, 3rd grade.	Temporary	1st March, 1890.
Wathen, H. A. D.	Deputy Examiner, 1st grade	Examiner, 4th class, 3rd grade.	Temporary	15th March, 1890.
Browne, Captain C. A. R.	Deputy Examiner, 1st grade.	Examiner, 4th class, 3rd grade.	Temporary	15th March, 1890.
Yeats, S. K. L.	Deputy Examiner, 1st grade, sub. *pro tem.*	Deputy Examiner, 1st grade.	Permanent	19th February, 1890.
Hickie, W. C.	Deputy Examiner, 2nd grade.	Deputy Examiner, 1st grade.	Sub. *pro tem.*	19th February, 1890.

TELEGRAPH.

The 27th March, 1890.

No. 160.—The Governor-General in Council is pleased to make the following temporary promotions in the Indian Telegraph Department:—

NAME.	From	To	REMARKS.
Mr. R. L. D. Gompertz.	Assistant Superintendent, class V, 1st grade	Officiating Superintendent, 3rd grade.	*Vice* Mr. J. A. Briggs, on furlough.
Mr. M. J. Brind.	Assistant Superintendent, class V, 1st grade.	Officiating Superintendent, 3rd grade.	*Vice* Mr. C B. D. Marks, on privilege leave.

The 28th March, 1890.

No. 163.—Colonel H. A. Mallock, B.S.C., Director General of Telegraphs, who should, under article 684 of the Civil Service Regulations, have vacated his appointment on the 9th April, 1889, was granted an extension of his service to the 31st March, 1890, under the authority of Her Majesty's Secretary of State for India.

No. 164.—With reference to Public Works Department Notification No. 163 of this date, Colonel H. A. Mallock, B.S.C., Director General of Telegraphs, vacates his appointment, with effect from the 31st March, 1890.

No. 165.—With reference to Public Works Department Notification No. 164 of this date, Colonel H. A. Mallock is placed on special duty in connection with the Paris Telegraph Conference, from the date of vacation of the post of Director General of Telegraphs.

No. 166.—With reference to Public Works Department Notification No. 164, dated the 28th March, 1890, the Governor-General in Council is pleased to make the following permanent promotions in the Indian Telegraph Department, with effect from the date of relief of Colonel H. A. Mallock, B.S.C., Director General of Telegraphs in India, who has vacated the appointment:—

NAME.	From	To
Mr. W. R. Brooke	Deputy Director-General.	Director-General.
Mr. J. H. Lane	Director and Officiating Deputy Director-General.	Deputy Director-General.
Mr. S. P. W. V. Luke, *C.I.E.*	Superintendent 2nd grade and Officiating Director.	Director.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 29, 1890.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, &c.

GAZETTE OF INDIA.

NOTICE.

The 29th March, 1890.

From the 12th April next, till further notice, Parts I, IV, V, and VI of the *Gazette of India*, and the Weather and Crop Report, will be published at Simla. After the 5th April, all Notifications and other matter intended for publication in those Parts, should be addressed to the Officiating Publisher at Simla.

Revised rates from 1st January, 1887.

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By order of Government, all subscriptions must be paid *in advance*.

Applications for the supply of the *Gazette* on the *public service* should be addressed to the Home Department.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

Attention is invited to the Circular Memo. of the Government of India, Home Department, of February, 1870, directing that all Notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Publisher's Office not later than 2 P.M. on Friday afternoon, and that matter sent after that hour must be certified to be extremely urgent in order to ensure its appearance in the next day's Gazette.

Matter intended for publication in the Supplement should reach the Press not later than Thursday.

E. J. DEAN,
Publisher, Gazette of India.

SURVEY OF INDIA DEPARTMENT—TRIGONOMETRICAL BRANCH.

NOTIFICATION.

Dehra Dun, the 21st March, 1890.

No. 1.—Mr. B. R. Hughes, Assistant Surveyor, nd grade, Survey of India, is granted privilege leave for three months, under the provisions of Section ii, Chapter XII, of the Civil Service Regulations, with effect from the 1st proximo, or such subsequent date as his services can be spared.

G. STRAHAN, *Lieut.-Colonel, R.E.,*
Depy. Surveyor General,
In charge Trigonometrical Branch.

CALCUTTA MINT.

NOTIFICATION.

List of Coins acquired under the Indian Treasure Trove Act and available for sale to Numismatists. (Home Department Resolution No. 46—1668-82, dated 9th October, 1884.)

Register Number.	Description.	Metal.	Value of each coin. R.	a.	p.	Number of coins available for sale.	Remarks.
	Found in the Jubbulpore District.						
97	Coins of Hashang State of Malwah	Copper	0	2	0	162	These coins will be available for sale up to and not later than the 25th Sep., 1890.
	Found in the Wardha District.						
103	Ahmad Shah Bahadur (Mint Katak)	Silver .	1	0	0	36	Do. do. 14th Oct., 1890.
104	Ditto (New Nagpur flag and 9).	Do. .	1	0	0	18	
105	Muhammad Shah (Old Nagpur Symbol—Mint Surat).	Do. .	1	0	0	49	
	Found in the Shapur District.						
106	Saifuddin Hosein Ourlah . .	Amalgam of silver & copper.	0	2	0	363	
	Found in the Sialkot District.						
108	Muhammad Shah, Emperor of Delhi.	Silver .	1	0	0	39	
	Found in the Shahpur District.						
111	Maizzuddin Muhammad bin Sani, Conqueror of India, A.D. 1193-1205.	Amalgam of silver & copper.	0	4	0	249	Do. do. 6th Nov., 1890.
	Found in the Sarun District.						
116	Alamgir Zani (date top right side)	Silver .	1	4	0	7	
	Found in the Jubbulpore District.						
	Coins of the Mugal Emperors of Delhi.						
122	Muhammad Shah	Silver .	1	4	0	10	Do. do. 3rd Dec., 1890.
123	Ahmed Shah	Do. .	1	4	0	4	
124	Alamgir	Do. .	1	4	0	6	
	Found in the Shapur District.						
127	Coins belonging to the reign of Ghiyasuddin Balbon Pathan, Sultan of Delhi.	Amalgam of copper & silver.	0	2	0	102	
	Found in the Shahpur District.						
128	Saif-ud-din Hasan Karlagh, A.D. 1222.	Amalgam of silver & copper.	0	2	0	299	Do. do. 6th Feb., 1891.
	Found in the Tipperah District.						
129	Alamgir Zani Rupees . .	Silver .	1	4	0	55	
130	Shah Allam	Do .	1	4	0	9	

CALCUTTA MINT,
The 27th March, 1890.

A. W. BAIRD, *Lieut.-Colonel, R.E.,*
Master of the Mint.

Statement of the Affairs of the Bank of Bengal for the week ending 25th March, 1890.

LIABILITIES	R	a.	p.	R	a.	p.
Capital paid up				2,00,00,000	0	0
Reserve Fund				58,00,000	0	0
Public Deposits at Head Office	81,53,510	14	7	1,85,52,686	13	4
Public Deposits at Branches	1,03,99,175	14	9			
Other Deposits at Head Office and Branches				2,90,46,284	4	2
Bank Post Bills, &c.				7,58,565	0	11
Sundries				8,78,807	6	9
RUPEES				7,50,36,343	9	2

ASSETS.	R	a.	p.	R	a.	p.
Government Securities				14,21,832	8	0
Other authorised Investments				69,31,586	0	0
Loans on Government and other authorised Securities				1,97,72,466	5	6
Accounts of Credit on Government and other authorised Securities				1,20,29,873	6	2
Bills discounted and purchased				1,80,56,687	6	11
Balances with other Banks				6,47,195	14	0
Bullion				5,254	6	4
Dead Stock				12,35,294	8	3
Stamps				13,615	9	0
Sundries				2,67,389	0	5
				6,03,81,195	0	7
Cash and Currency Notes at Head Office	67,99,538	5	1	1,46,55,148	8	7
Cash and Currency Notes at Branches	78,55,610	3	6			
RUPEES				7,50,36,343	9	2

By Order of the Directors,

W. WESTLAND,
Offg. Secretary & Treasurer.

F. T. LEWIS,
Offg. Chief Accountant.

BANK OF BENGAL,
Calcutta, the 27th March, 1890

Rate for Demand Loans 11 per cent.

Percentage 29·7.

Statement of Silver Balance in the Calcutta Mint for the week ending 26th March, 1890.

	R	R
Value of silver held in the Mint on account of the Currency Department on the evening of the 19th March, 1890	21,24,749	
Value of Government silver in the Mint on the same date	2,12,933	23,37,682
ADD—		
Silver received by the Mint during the week on account of the Currency Department	12,42,170	
Ditto ditto Government	70,918	13,13,088
		36,50,770
DEDUCT—		
New coin paid to Reserve Treasury during the week	1,72,700	
Petty items issued for miscellaneous purposes	...	1,72,700
Balance on the evening of the 26th March, 1890	...	34,78,070
The Balance comprises—		
Silver held on account of the Currency Department	33,53,573	
Ditto ditto Government	1,24,497	34,78,070
There is in addition awaiting assay—		
Bullion belonging to Private Individuals	11,44,860	
Ditto ditto Government	..	11,44,860

A. W. BAIRD, *Lieut.-Colonel, R.E.,*
Master of the Mint.

CALCUTTA MINT,
The 27th March, 1890.

TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 22nd March, 1890.

No. 28.—The following officiating promotion in the Superior Establishment of the Indian Telegraph Department is sanctioned, with effect from the 4th March, 1890:—

Name.	From	To	REMARKS.
J. M. Coode	Assistant Superintendent, class VI, 2nd grade.	Assistant Superintendent, Officiating class V.	*Vice* Mr. W. B. Melville, temporarily promoted to class IV.

H. A. MALLOCK,
Director General of Telegraphs.

AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 18th March, 1890.

No. 1110-G.—With reference to Foreign Department Notification, No. 306-G., dated 1st March, 1890, Lieutenant H. L. Showers, B.S.C., took over charge of his duties as Officiating Wing Officer and Adjutant of the Erinpura Irregular Force, on the 12th idem.

The 22nd March, 1890.

No. 1207-G.—The privilege leave granted to Colonel F. W. Boileau, Commandant, Deoli Irregular Force, in this Office Notification, No 224-C., dated 11th February, 1890, is extended to 7th April, 1890.

By Order,

E. A. FRASER, *Major,*
First Asst. Agent to the Govr.-Genl., Rajputana.

CHIEF COMMISSIONER OF AJMERE-MERWARA.

NOTIFICATION.

Abu, the 19th March, 1890.

No. 259.—Under Section 68 of Act X of 1882 (Code of Criminal Procedure) the Chief Commissioner of Ajmere-Merwara is pleased to invest the Sheristadars, Readers, or Senior Clerks of the following courts with power to sign all summonses issuing from such courts under the Code of Criminal Procedure :—

1. The District Magistrates of Ajmere and Merwara.
2. The Judicial Assistant Commissioner of Ajmere.
3. The Extra Assistant Commissioner of Ajmere.
4. The Cantonment Magistrate of Nusseerabad
5. The Deputy Magistrate of Kekri.

By Order,

E. A. FRASER, *Major,*
First Asst to the Govr.-Genl.'s Agent, Rajputana, & Chief Commr., Ajmere-Merwara.

MILITARY WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 15th March, 1890.

No. 7-A.—Captain J. Dallas, R.E., Assistant Engineer, 1st grade, is appointed to officiate as Executive Engineer of the Special Defence Division, Bombay, with effect from the 1st January, 1890.

G. E. SANFORD, *Brigdr.-Genl., R.E.,*
Inspector General of Military Works.

DIRECTOR-GENERAL OF RAILWAYS.

NOTIFICATION.

Calcutta, the 22nd March, 1890.

No. 11.—Mr. A. Peyton, Assistant Locomotive Superintendent, class III, grade 4, is appointed to officiate as a District Locomotive Superintendent in class II, grade 4, of the Superior Revenue Establishment of State Railways, during the absence on furlough of Mr. G. P Spooner, District Locomotive Superintendent, or until further orders.

L. CONWAY-GORDON,
Director-General.

TREASURE TROVE.

NOTICE.

It is hereby notified under Section 5 of Act VI of 1878, that, on the 10th January, 1890, the undermentioned three idols, weighing 1,300 seers in all, and of which the aggregate value is estimated at R450, were found underground near a tank in Paimash No. 175 measured as Punja Seikul Tidal in the village of Tallavilagam, in Tirutmaipundi Taluq :—

	Weight in seers.	Approximate Value. R a. p.
One copper idol of Natana Sabapati	1,000	300 0 0
One idol of Upaya Nachiar Amman	200	100 0 0
One idol of Upaya Nachiar Amman	100	50 0 0
	TOTAL	450 0 0

All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Tanjore, at his office, on the 5th August, 1890, in view to the matter being enquired into and determined according to law.

E. GIBSON,
Collector of Tanjore.

TANJORE,
The 18th March, 1890.

SURVEY OF INDIA DEPARTMENT PUBLICATIONS FOR SALE.

Metric Weights and Measures and other Tables, price R1-8, obtainable at the Surveyor General's Office, No. 13 Wood Street, Calcutta.

Descriptive Catalogue of Instruments available at the Mathematical Instrument Office, No. 15 Wood Street, Calcutta, price R2.

Tide Tables for the Indian Ports for the year 1890 (also January, 1891)—

Part I. Western Ports, *viz.*,—Aden, Kurrachee, Okha Point and Beyt Harbour (mouth of Gulf of Cutch), Kathiwadar, Bhavnagar, Bombay Mormugao (Goa), Karwar, Beypore, Cochin, Tuticorin, Galle, and Colombo (Ceylon), and Paumben Pass (Island of Rameswaram) . . . . . Price R 2

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Ditto Sheet	"	" 8
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Bombay pamphlet	"	As. 8
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Ditto Sheet	"	" 8
Hooghly River Sheet	"	R 1
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Rangoon River pamphlet	"	" 12
Ditto Sheet	"	" 12
Moulmein River pamphlet	"	" 12
Port-Blair pamphlet	"	" 8

These can be purchased either directly from the Office of the Tidal and Levelling Party, Survey of India, Poona, or from the following Agents :—

Messrs. Thacker, Spink and Company, Calcutta; Messrs. Thacker and Company, Bombay,

the Manager, *Times of India*, Bombay; the Port Officers at Moulmein, Chittagong, False-Point, Cocanada, Madras, Negapatam, Paumben, Tuticorin, Colombo, Galle, Cochin, Calicut, Mangalore and Aden; the Vice-Chairman Port Commissioners, Rangoon; and the Chairman, Port Trust, Kurrachee.

M. W. ROGERS, *Lieut.-Col*, *R.E.*,

Assistant Surveyor General,
In charge Surveyor General's Office.

POST OFFICE.

NOTIFICATIONS.

Unclaimed Letters held in the Calcutta General Post Office on 25th March, 1890.

Canadian Pacific Railway and Steam Ship Company, Agent of.
Carleton, Sydney & Co.
Cohen, A. M.
Daime, S.
Dalton, John S.
Dick, W. B.
Latapie, E. D. & Co.
Reid, Mrs. (Wool merchant.)
Richards, L.
Speed & Co.
Weatherill, S.
Wedderburn, William.

Letters marked "Care of Post Office."

Baldwin, W. H.
Bernafcom, F.
Biss, A. H.
Braham, F.
Britten, W.
Brown, W.
Browne, A. D.
Burnett, Mrs.
Carbery, Lady.
Cayley, H.
Charmetaut, Mr.
Chatterton, Joseph.
Close, Henry.
Cooper, H. J.
Cooper, W.
DaRocha, B. F,
Douglas, G. P. H.
Drakeford, A.
Dunlo, Viscount.
Dymond, G. F.
Elliott, K.
Elmore, John S.
Fergusson, J. H. & Co.
Fleischhaker, F.
Forbes, James.
Forshaw, H.
Fraiser, Miss Flo.
Francis, A. M.
Francis, Mrs. R.
Gantzman, Charles.
Gifford, H. J.
Gillett, Capt. T. E.
Glover, W. E.
Green, W. W.
Hamilton, C. J.
Handcock, J. G.
Hardy, Mrs. M.
Haye, G. Irvine.
Hewett, F. J.
Higgins, C. C.
Hograth, Mrs. M.
Horus, Miss M. L.
Howard, Dr. B.
Humphries, Mrs. H.
Hunter, H. C.
Jackson, Mrs. C. N.
Jackson, S. J.
Johannessen, O. C.
Kennard, F.
Kobus, J. D.
Lach, R.
Lamb, E. G.
Lamb, Miss Kate.
Langer, J. O.
Linton, C. E.
Livesey, Thomas.
Long, W.
Mackenzie, J.
Major, A.
Mathewson, F.
Matthews, J. R.
Maxwell, Sir J. S.
May, J. J.
McSmith, D.
Menexis, Mrs. C.
Menzies, C.
Morgan, Mrs. R.
Morshead, L.
Newby, C. R. A.
O'Mealy, Capt. D'Oyly.
Payne, E. H.
Penn, Mrs.
Petter, Edward.
Phillips, Mrs. G.
Platts, Mrs. S. K.
Potokie, Count J.
Powell, F.
Prenter, Miss.
Rancourt, E. deM.
Ranken, Bayne.
Rennrick, F. B. M.
Rishworth, Mrs.
Robertson, John.
Robinson, G.
Rosenstern, Otto.
Roskell, Richard.
Ross, J. D.
Russell, Donald.
Rutter, Dr. G H.
Searle, F. W.
Stebbing, Capt. A. E.
Sheumon, John.
Shworth, T. K.
Thompson, D.
Thomson, Captain W. A.
Uphill, T.
Ursite, Johan.
Walter, Amherst.
Walter, F.
Warry, W.
Weatherels, Harry.

Registered Letters.

Chiodetti, A.
Davis, W N.
MacLeod, D. J.
Marsland, W.

Unclaimed Letters held in the Barrackpore Post Office on the 24th March, 1890.

Barton, Mrs. Mary.
Buckner, J. W.
Caulter, A
Faulkines, G. H.
Ferguson, H. F.
Fleescher, T.
Haddon, A.
Henderson, W.
James, C. W.
Robertson, J.
Rodrigues, A. L
Wilker, H. F.

E. HUTTON,
Presidency Postmaster, Calcutta

The 29th March, 1890.

SEA AND FOREIGN MAILS.

Mails for	Date of closing at Calcutta.	Route by which despatched.
Egypt, Europe, America, Cape Colonies, through United Kingdom	1890 1st Apl.	Per P. & O. Str. from Bombay
Ditto (Book Post and Pattern Packets)	31st Mar.	Ditto.
Mauritius, Mahé, (Seychelles), and Réunion	1st Apl.	Ditto.
Ceylon, Straits Settlements, Netherlands India, Labuan, Bankok (Siam), Philippine Islands, China and Japan	7th ,,	Ditto.
Australia, New Zealand and Tasmania	7th ,,	Ditto.
Madras and Colombo	2nd ,,	Per P. & O. Str. *Nepaul.*
Straits, China and Japan	8th ,,	Per Steamer *A. Apcar.*
Rangoon and Moulmein	1st ,,	Per Steamer *Rajpootana.*
Ditto ditto	4th ,,	Per Steamer *Palitana.*
Akyab, Kyaukpyu, Sandoway and Rangoon	2nd ,,	Per Steamer *Coconada.*
Colombo	1st ,,	Per Steamer *Orion.*
Adelaide, Melbourne, Sydney and Brisbane	2nd ,,	Per Steamer *Nerbudda.*
Zanzibar and Mombassa	2nd ,,	Per Steamer *Madura.*

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On the day of despatch of the Mail for Europe, the letter-box for Foreign articles will be cleared for the last time for articles without the late fee at 8-30 P.M., and late letters and papers will be received up to 9 P.M. On other days the letter-box for Foreign articles will be cleared for the last time for articles without the late-fee at 7 P.M., and Foreign letters and papers fully prepaid bearing an extra stamp of 4 annas will be received up to 7-30 P.M. for despatch by any Foreign Mails despatched the same night.

E. HUTTON,
Presidency Postmaster, Calcutta.

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يهه دوا كونينائين كا عمده بدل هي اور كلكته كے بوٹانكل گارڈن يعني كمپني باغ كے سوپرنٹنڈنٹ صاحب سے هر ايك ملازم

سرکاری واسطے سرکاری کام اور خیرات کے اور جو کوئی ایک مشت بیس پونڈ خرید کرنے والا ہو وہ نقد خرید کرنے کی شرط پر نیچے کے لکھے ہوئے بھاؤ سے خرید کرسکتا ہی یعنے — چار اونس کے ٹین کے ٹین روپی چودہ آنے ; اٹھہ اونس کے ٹین کے سات روپی چار آنے ; ایک پونڈ کے ٹین کے چودہ روپی '

اور عوام الناس بوٹانکل گارڈن یعنے ہپنی باغ کے سوپرنٹنڈنٹ صاحب سے بعینہ نقد نیچے کے لکھے ہوئے بھاؤ سے خرید کرسکتے ہین یعنے — چار اونس ٹین کے چار روپی چودہ آنے ; اٹھہ اونس کے ٹین کے نو روپی چار آنے : ایک پونڈ کے ٹین کے سترا روپی آٹھہ آنے '

یہہ دوا کلکتہ کے بڑے بڑے ولایتی اور دیسی دوا خانونمین بکتی ہی ماسوائے قیمت مذکورہ بالا کے محصول ڈاک چار اونس ٹین کے چار آنے ; اور آٹھہ اونس کے ٹین کے آٹھہ آنے ; اور ایک پونڈ کے ٹین کے بارہ آنے '

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

PROMISSORY NOTES.

Stolen.

The Government Promissory Note, No. 063548 of 1879, of the 4½ per cent. loan of 1879, dated the 15th of September, 1879, for Company's ₹2,500, standing in the name of Mrs. Sarah Stevenson, the proprietress, by whom it was never endorsed to any other person. Payment of the above note and interest thereupon have been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate in favour of the proprietress.

JOHN GABRIEL, B.A., *Pleader,*
Attorney for Mrs. S. Stevenson,
Kuttra, Allahabad.

ALLAHABAD,
The 24th February, 1890.

Destroyed.

The Government Promissory Notes, Nos. 042456, 042457, 042458, and 031472 and 031473 of the 4½ per cent. loan of 1879, aggregating ₹4,000, originally standing in the names of Bunseelall Abeerchund, Rai Bahadur, and the Bank of Bengal, respectively, and last endorsed to C. J. Quadros, the proprietor, by whom they were never endorsed to any other person. Payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest, and for the issue of duplicates in favour of the proprietor, after two years from date of last advertisement.

C. J QUADROS,
Bhaugulpore.

Destroyed by White-ants.

The Government Promissory Notes, Nos. 039004, 039005, and 039094, of the 4½ per cent. loan of 1879, for ₹100 each, originally standing in the name of the Agra Bank, Limited, and lastly endorsed to Luckmidass Amerchund and Hurcooverbaie, and Note No. B—139141, of the 4 per cent. loan of 1865, for ₹1,000, originally standing in the name of the Bank of Bombay and lastly endorsed to Luckmidass Amerchand and Hurukhbaie, widow, the proprietors, by whom they were never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for accrued interest and for the issue of duplicates in favour of the proprietors, after two years from date of last advertisement.

RAMJI JEENA,
Constituted Attorney for Luckmidass Amerchand,
Hurcooverbaie and Hurukhbaie, Widow.
Residence—Bhuleshwar in Shett Culliandass
Kirparam's Chawl, No. 5.

BOMBAY,
The 28th February, 1890.

The Gazette of India.

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CALCUTTA, SATURDAY, MARCH 29, 1890.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 28th March, 1890, and is hereby promulgated for general information :—

ACT NO. XIII OF 1890.

An Act to amend the Excise Act, 1881, and the Bengal Excise Act, 1878, and to apply to Malt Liquor certain provisions of the Sea Customs Act, 1878, respecting Spirit.

XXII of 1881. Ben VII of 1878. VIII of 1878.

WHEREAS it is expedient to amend the Excise Act, 1881, and the Bengal Excise Act, 1878, and to apply to malt liquor certain provisions of the Sea Customs Act, 1878, respecting spirit; It is hereby enacted as follows :—

Title and commencement.

1. (1) This Act may be called the Excise (Malt Liquors) Act, 1890; and

(2) It shall come into force at once.

Excise Act, 1881.

XXII of 1881.

Insertion of new section after section 7, Act XXII, 1881.

2. After section 7 of the Excise Act, 1881, the following shall be inserted, namely :—

Duty on fermented liquor.

"7A. No fermented liquor shall be removed from a brewery licensed under section 5 until—

(a) duty has been paid thereon at the rate for the time being leviable under the Indian Tariff Act, 1882, on like liquor imported by sea into any part of British India except Aden and Perim, or at such lower rate as the Local Government, having regard to the circumstances of the brewery or of the local area in which the brewery is situate, may from time to time prescribe, or

XI of 1882.

(b) a bond for such duty has been executed."

Substitution of new section for section 8, Act XXII, 1881.

3. For section 8 of the said Act the following shall be substituted, namely :—

Power to make rules as to distilleries and breweries licensed under section 5.

"8. The Chief Revenue-authority may, from time to time, make rules as to—

(a) the granting of licenses for distilleries, stills and breweries under section 5;

(b) the notices to be given by the proprietor of a licensed distillery or licensed brewery when he commences and discontinues work;

(c) the size and description of the stills in such distillery;

(d) the storing and passing out of the spirit made in such distillery, or of the fermented liquor made in such brewery, and the contents of the passes;

(e) the inspection and examination of such distillery or brewery and the warehouses connected therewith, and of the spirit or fermented liquor made and stored therein;

(f) the furnishing of statements of the spirit and the stills, coppers, casks and other utensils in such distillery, or of the fermented liquor and the mashtuns, underbacks, wort-receivers, coppers, heating tanks, coolers, and collecting, fermenting and other vessels in such brewery."

4. To sub-section (2) of section 23 of the said Act, as amended by Act II of 1887, the following shall be added, namely:—

Addition to section 23 (2), Act XXII, 1881

"or such lower duty as the Local Government, having regard to the rate or rates of duty for the time being leviable under clause (a) of section 7A, may from time to time prescribe."

5. In clause (b) of section 36 of the said Act the words, figure and letter "or section 7A" shall be inserted after the word and figure "section 7", and the words "or any fermented liquor from a brewery" after the word "distillery".

Amendment of clause (b) of section 36, Act XXII, 1881.

Bengal Excise Act, 1878.

Ben. VII of 1878.

6. In section 18 of the Bengal Excise Act, 1878, as amended by the Act of the Governor General in Council No. IX of 1885, the words "or fermented" shall be inserted after the word "spirituous", wherever that word occurs, and the words "or brewery" after the word "distillery".

Amendment of section 18, Bengal Act VII, 1878.

7. In section 19 of the said Act as amended by the Act of the Lieutenant-Governor of Bengal in Council No. IV of 1881, the words "or fermented" shall be inserted after the word "spirituous" in both the places where that word occurs.

Amendment of section 19, Bengal Act VII, 1878.

8. Nothing in either of the two last foregoing sections shall affect any Act passed by the Lieutenant-Governor of Bengal in Council after the commencement of this Act.

Effect of two last foregoing sections on legislative authority of Bengal Council.

Drawback of Excise-duty on Export of Malt Liquor.

9. The provisions of section 150 of the Sea Customs Act, 1878, with respect to the allowance of a drawback of excise-duty paid on spirit manufactured in British India and exported to a foreign port, and with respect to the regulation of the drawback by the quantity of such spirit, shall apply also, so far as they can be made applicable, to fermented liquor made in British India from malt and so exported and to the drawback of the excise-duty paid on such liquor.

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Application of provisions of section 150, Act VIII, 1878, to malt liquor.

S. HARVEY JAMES,

Secretary to the Government of India.

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PART VI.

Debates of the Legislative Council of His Excellency the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VICT., CAP. 67.

The Council met at Government House on Friday, the 21st March, 1890.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.C.M.G., G.M.S.I., G.M.I.E., *presiding*.
His Excellency the Commander-in-Chief, Bart., V.C., G.C.B., G.C.I.E., R.A.
The Hon'ble A. R. Scoble, Q.C., C.S.I.
The Hon'ble Sir C. A. Elliott, K.C.S.I.
The Hon'ble P. P. Hutchins, C.S.I.
The Hon'ble Sir D. M. Barbour, K.C.S.I.
The Hon'ble Syud Ameer Hossein, C.I.E.
The Hon'ble Rájá Durga Charn Laha, C.I.E.
The Hon'ble G. H. P. Evans.
The Hon'ble Maung Ôn, C.I.E., A.T.M.
The Hon'ble Muhammad Ali Khan.
The Hon'ble R. J. Crosthwaite.
The Hon'ble Sir Alexander Wilson, Kt.
The Hon'ble F. M. Halliday.
The Hon'ble Rao Bahádur Krishnaji Lakshman Nulkar, C.I.E.

GUARDIANS AND WARDS BILL.

The Hon'ble MR. SCOBLE moved that the Report of the Select Committee on the Bill to consolidate and amend the law relating to Guardian and Ward be taken into consideration.

The Hon'ble RAO BAHÁDUR KRISHNAJI LAKSHMAN NULKAR said:—"I beg leave to make one or two observations on the general policy which the Indian

Legislature has to follow in steering clear of difficulties presented by the different religions, and the multiplicity of social and domestic customs, to be found among the different races, communities, castes and tribes into which the Indian populations are divided. These difficulties assume a more or less practical form in the actual administration of the laws passed here, when these touch the dividing line between questions of personal and property rights on the one side and the religious and social or domestic customs and usages having the force of law on the other. Two of the measures which this Council has had to deliberate upon during the present session furnish apt illustrations of the difficulties I am alluding to, namely, the Charitable Endowments Bill (now Act VI of 1890) and the Bill now under consideration relating to guardian and ward. In both a more efficient safeguard had to be provided for a certain description of public and personal properties without unduly interfering with the religious, social and domestic institutions or susceptibilities of the people concerned. The criticisms which gathered round these Bills elicited opinions almost diametrically opposed to each other, the one representing that the measures did not go far enough, and the other expressing doubts whether they might not be said to be going too far for the necessities of the case. In the first instance, while one party expressed the desire that malversation of even religious endowments should be prevented by the Executive Government undertaking their direct management, the other strongly advised strict adherence to the policy of avoiding all connection between District-officers and such management. As regards the Bill under consideration, the questions involved are even more complicated, and consequently the criticisms are not less divergent. It was suggested by some that all guardians should be compelled to place themselves entirely under the direct executive control of the Civil Courts, and those Courts should be further empowered to interpose by taking part in the management on behalf of minors when they are members of undivided Hindu families; while others pointed out the danger of such provisions, which were further shown to be unnecessary in the presence of other less objectionable remedies provided by the existing law. And thus it required quite four years of correspondence and consideration to find a safe way, as far as it was possible, out of all these difficulties It seems to me that in considering both these measures the Select Committees have, so far as they could, steered clear of the dangers both of over-legislation and of unnecessary interference with delicate questions of religious, social and domestic concerns of the people, the general laws relating to the points raised being considered sufficient to meet the contingencies brought to notice. If the parties concerned fail to avail themselves of the ample remedies already provided, such failure is traceable to lack of public spirit and a proper sense of duty on their part. These considerations are peculiarly apposite as regards various topics of social reform which have of late been exercising the minds of my countrymen. While the activities and agitations which are going on for some time past in the different parts of India are healthy signs of the awakening of the Hindu mind to a sense of responsibility on the all-important subject of social reform, the calls for special legislation now and then made deserves a mature and sober consideration on the part of those who make them. As a general proposition, it is undeniable that in India the interests of minors and women call for special protection, and the statute-book presents evidence of the attempts made from time to time to adequately safeguard those interests. If it could be shown that after actual trials the existing legal remedies are not found sufficient to prevent the authority of parents and heads of families from being flagrantly and criminally abused, it seems to me that an appeal to the Legislature for further help would be appropriate. But the fact must never be lost sight of that, while in these days the laws of a country may provide remedies against abuse of the authority in question, it is for the intelligent, influential and public-spirited citizens to see that these remedies are fully and timely resorted to, and found to be defective, before calling for amendment or blaming Government for the existence of the alleged defects; because the path of the Legislature in successfully handling these delicate matters is no smoother than that of the active social reformer in the presence of the diversity of opinions strongly held and persisted in with phenomenal tenacity by all parties to the controversy."

The Hon'ble MR. EVANS said: —" The Hon'ble Member in charge of the Bill

has so thoroughly laid before the Council on the last occasion, when presenting the Report of the Select Committee, the whole history of the main provisions of the Bill, that it is unnecessary for me to follow him upon those points. I desire only to say that, so far as this is a Bill for consolidating the existing provisions, I hope it will be useful in that it gathers them together to a great extent in one Act. As for the remainder, it has been an exceedingly arduous task for the Select Committee, as has just been pointed out, to steer clear of the great difficulties connected with this question. On the one hand, they had to provide sufficient safeguards for the persons and properties of minors, and, on the other, to avoid disturbing the habits and feelings of the Native community, and also they had to avoid giving fresh facilities for a most undesirable class of harassing litigation in which infants are used as pawns on the chess-board of litigation in order to harass adult members of the family. They also had to avoid, so far as possible, throwing upon the District Courts large and responsible duties which they have no practical machinery for performing. The task has been a difficult one, and the Select Committee have endeavoured to meet it in the most practical manner they could. What success they have achieved can only be discovered by the working of the Act. The success of the Act very much depends upon the discretion with which it may be worked by District-officers. I hope the powers which have been given to the High Courts for assisting the District-officers in the exercise of their discretion by means of rules will prove of aid to them. If the Act is worked with discretion by District-officers, I hope it may prove successful."

The Hon'ble RÁJÁ DURGA CHARN LAHA said :—

"I was a member of the Select Committee which considered the Bill. There were two important points upon which there was considerable difference of opinion. A Committee of the Hon'ble Judges of the Calcutta High Court was of opinion that, without compelling a *de facto* guardian in every case to come to the Court for appointment or a declaration of his title, the Bill should be so framed as to make it necessary for guardians of large estates to place themselves under the supervision of the Court. It is clear from this statement that the Committee of the Hon'ble Judges thought that it was not absolutely necessary for a guardian, in the interests of a minor, to resort to the Court in all cases. By not resorting to the Court the guardian is free to act on his own responsibility, without being hampered with the obligation of making references and applications to the Court for orders regarding every small matter, and he is left in a great measure to act on his own discretion. With all deference to the opinion of the Hon'ble Judges, no legal check should, I think, be devised to harass him in the management even of a large estate under his charge. The only way in which he could be made to place himself under the control and supervision of the Court would be to compel him to submit periodical accounts. It is only in the case of dishonest guardians that such a safeguard would be necessary. Provision is made in the Bill to guard against such contingencies. Sections 36 and 37 provide that all guardians and their heirs are liable to the minor for acts done by the guardian, whether appointed and declared or not; and the Bill gives the Court power to remove a guardian for any wrongful acts. These provisions, I submit, are sufficient to protect the interests of minors whenever their guardians act in a dishonest or wrongful way. In the case of honest and conscientious guardians, any interference by the Court with their management would only tend to cripple their usefulness. These *de facto* guardians act as a rule without remuneration, and to harass them with a liability to file accounts would be to dissuade them from taking upon themselves the trust. The consequence would be that in a large number of cases inferior persons of doubtful honesty would be entrusted with the management of these estates, while subjecting them to increased expense. The value of the advantage which a minor's estate often derives from the supervision of a guardian, who would only undertake the trust out of regard to the ward, cannot be overrated. No paid agency could do the work of management so efficiently as he would. He would not accept the trust if he were to be troubled with Court interference; and to prevent him from undertaking the work would be to do a great injury to the minor's estate. Under the circumstances,

it would have been injudicious, in my opinion, to frame the Bill in such a way as to compel a *de facto* guardian even of a large estate to place himself under the control and supervision of the Court.

"Opinions were also divided as to the expediency of making a provision in the Bill relating to the appointment of guardians in cases in which the interests of minor members of undivided Hindu families are concerned. In undivided Hindu families it is generally, or rather invariably, the next friend of the minor who becomes his guardian. It is either the mother, brother or uncle who undertakes the trust. These persons are particularly interested in the well-being of the estate for the benefit of the minor, and, as a rule, they do their duty to the satisfaction of all parties. It may certainly happen sometimes that such persons may be dishonestly inclined, and in these cases the Court, on satisfactory proof, has the power to compel them to render accounts or to remove them from the management. These remedies, I submit, ought to be sufficient to protect the interests of minors when they are in peril. To put in a stranger as a guardian of a minor in a joint Hindu family would simply be to destroy the family union and thus inflict great injury upon all members of the family. The family is so constituted that, if a foreign element be introduced into it, it will lead to the destruction of the peace, harmony and happiness of all members thereof. It was for these reasons that section 20 of the original Bill has been omitted, and I am glad it was.

"It is my firm belief that the Bill, as revised by the Select Committee, will well protect the interests of minors. There may be individual cases of loss and hardship, but on the whole the advantage, I do not hesitate to say, would far outweigh the disadvantage which may be apprehended."

The Hon'ble SYUD AMEER HOSSEIN said:—"As one of the members of the Select Committee who sat on this Bill in the year 1887 as well as in this year, I beg, with Your Excellency's permission, to say a few words.

"I congratulate the Hon'ble the Law Member on his bringing the labours of the past four years to a successful close. In my humble judgment the great merit of this Bill lies in the fact that it is of a permissive character. While it gives guardians every inducement to place themselves under the control of the Court, it does not compel them to do so.

"The saving clause contained in section 6 guarantees that in the appointment of guardians due regard will be paid to the personal laws of Hindus, Muhammadans, and other sections of the communities residing in this empire; while section 12, sub-section (2), makes provision for due observance of the customs and manners of this country on the occasion of the production of a respectable female minor before such person as may be appointed by the Court.

"The provision of section 53 will, I hope, sufficiently guard against abuses arising from vexatious suits which may be brought on behalf of minors by persons calling themselves the next friends of the said minors.

"With these remarks I beg to support the Bill."

The Motion was put and agreed to.

The Hon'ble MR. SCOBLE also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

RAILWAYS BILL.

The Hon'ble MR. SCOBLE also moved that the Report of the Select Committee on the Bill to consolidate, amend and add to the law relating to Railways in India be taken into consideration. He said:—

"The first observation that I have to make regarding this Bill is that it is of general application. It extends to all railways in British India, whether belonging to the State or to Companies. A claim has been made by some of the older Guaranteed Companies to have a clause inserted that nothing in the Act should affect existing contracts between the Government and those Companies in the particulars for which such contracts expressly provide; and this claim has received the support of very high authority. But, upon careful consideration, the Select Committee decided not to introduce such a clause into the Bill.

When I laid the draft before the Council in October, 1888, I stated that in framing the Bill care had been taken to maintain the provisions of those contracts so far as they are consistent with a due regard to the public-interest; and in the Bill, as amended by the Select Committee, this condition has been scrupulously observed. Indeed, I am not sure that in our anxiety not to interfere with vested rights we have not given a more liberal interpretation to some of the provisions of these contracts than a Court of law would have done; and I think it will be found, upon a candid examination, that there is nothing in the Bill to affect injuriously the contract rights of the Companies so as to give them any reasonable ground of complaint.

"It would be improper for me to occupy the time of the Council by a minute examination of these contracts; but I may say that, in regard to four Companies, the contracts provide that they shall carry on the business of carriers of goods and passengers in accordance with the provisions of the law of India for the time being: in regard to five others the contracts contain a clause barring claims in respect of the prejudicial effect upon the undertaking or the profits thereof of any Act of the Indian Legislature of general applicability for the time being in force; and in regard to the remaining four Companies the contracts contain no special provision on the point, but provide that the Companies shall carry on the business of common carriers of goods and passengers by railway. It is clear from this enumeration that, in regard to the majority of contracts, there is no necessity for any special reservation.

"The four Companies whose contracts contain no express clause on the subject are the Great Indian Peninsula Railway Company, the Bombay, Baroda and Central India Railway Company, the Madras Railway Company, and the Great Southern of India Railway Company. Of these the last-mentioned may be left out of account, as its contract will expire in the course of the next few months; so that we are left with three Companies only in whose favour a reservation of contract rights might be operative. I will not pause to discuss the question whether or not, having contracted to carry on the business of carriers in a particular country, those Companies must not be held to have contracted to carry on that business in accordance with the law for the time being in force in that country. I prefer to call the attention of the Council to the provisions of the Bill which, it is urged, may be found to conflict with the terms or with the tenor of the contract. These provisions will be found in sections 42 to 44 of the Bill, and enact that it shall be the duty of a railway administration—

(1) to abstain from making or giving any undue or unreasonable preference or advantage to or in favour of any particular person or Railway Administration or any particular description of traffic:

(2) to afford all due and reasonable facilities for receiving and forwarding the traffic carried by other railways so as to supply a convenient continuous line of communication and for the return of rolling-stock:

(3) to quote, and accept the apportionment of, through rates.

"These provisions introduce no novelty into railway legislation; they have been in force in England for many years; they are called for by the development of railway enterprise in India; they are in accordance with the public interest; and I can find no reason, in the silence of the contracts regarding them, for hesitating to make them directly applicable to the Companies in question. The extension of railways throughout India has brought about a state of things which was not contemplated when the contracts were made, and for which the contracts make no provision; it would be unreasonable, as well as detrimental to the public interest, to hold that Railway Companies which, under legislative Acts, have been granted a species of monopoly for the public benefit, are exempted from subsequent legislation in regard to the restrictions under which, as circumstances change and new conditions arise, that monopoly is to be exercised.

"Passing now to the principal provisions of the Bill, the first point to which I desire to draw the attention of the Council is that the existing right of railway administrations to charge terminals is expressly recognized. In section 3

(*14*) terminals are defined to include charges in respect of stations, sidings, wharves, depôts, warehouses, cranes and other similar matters, and of any services rendered thereat. Section 45 allows reasonable terminals to be charged; and section 46 points out the method in which the question of reasonableness in regard to terminals may be authoritatively decided. In these provisions we have followed the English law. Railway administrations perform, in regard to goods, a great many services which would otherwise have to be performed by the servants of the owners of the goods, and for the proper performance of these services they have provided, at considerable cost, accommodation and appliances which greatly facilitate the transaction of business. For these services railway administrations in India have from the first been allowed to charge terminals. These services are for the benefit of the public, and, not being included in the mileage rate for the mere carriage of the goods, have to be paid for separately. It was suggested to the Committee that the levy of terminals should be allowed only at stations at which goods are actually received or delivered, and that no terminals should be leviable where transhipment in the course of the journey was rendered necessary by a break of gauge; but the Committee did not accept this suggestion, preferring to leave it to the proper authority to determine what would be a reasonable terminal under such circumstances.

"Chapter II, in regard to the inspection of railways, seems to call for no remark. In Chapter III, relating to the construction and maintenance of works, the Select Committee, acting upon a suggestion of the High Court at Calcutta, has made the exercise of the powers of railway administrations to interfere with roads, water-courses, subterranean pipes, and so forth, subject to the control of the Governor General in Council, who will, in these respects, fulfil the functions of the Board of Trade in England. The same chapter provides for the assessment of compensation for interference with private rights, and for the construction of accommodation works for the public convenience.

"Chapter V relates to the appointment and powers of Railway Commissions, and this part of the Bill has provoked a good deal of discussion. It is admitted that such a tribunal is desirable on many grounds, but exception has been taken to its composition and to its probable costliness. The Bill proposes a Court of three Commissioners, one of whom is to be a Judge of the highest Court of Civil Jurisdiction in the province in which the Commission is held, and the other two Lay Commissioners, of whom one at least must be of experience in railway business. This would enable the Governor General in Council to constitute, in Bengal for instance, a Commission consisting of a Judge of the High Court, the Director General of Railways and the President of the Chamber of Commerce. Such a tribunal, in the opinion of the Select Committee, would command public confidence to a greater extent than a Commission composed of inferior Judicial officers or men of lower professional or commercial standing, For it is to be borne in mind that the Commission is only to be appointed when, in the opinion of the Governor General in Council, there is a *dignus vindice nodus*; its function will be rather to settle principles for the guidance of railway administrations in cases of special importance or likely to be of frequent occurrence; and its decisions will form precedents. That such a tribunal will be somewhat costly I have no doubt; but my experience leads me to anticipate that it will not be greatly more expensive, while it will be certainly less dilatory, than an arbitration; and its very costliness will have the good effect of causing it to be resorted to only when all efforts at compromise have failed Moreover, having regard to the large amount of private capital invested in Indian railways, the Select Committee were of opinion that a tribunal likely to be less independent of Government influence than that proposed in the Bill would not give satisfaction, especially if the dispute happened to be between a Guaranteed Railway Company and a line owned by the State.

"Chapter VI, in regard to the working of railways, goes into somewhat fuller detail than is thought necessary by some of the critics of the Bill, but while it is undesirable, and indeed impossible, to legislate for all contingencies, and much must be left to be dealt with in rules made by the railway authorities themselves as occasion may require, there are some matters as to which the

Legislature both in England and in India has deemed it advisable to make specific enactments. These are accordingly reproduced in the Bill. There is one new section which requires notice, and that is section 64, which provides that in every train which is to run for a distance exceeding fifty miles a third-class compartment furnished with a closet shall be reserved for females. This may seem a small concession, but the information laid before the Select Committee justifies the belief that it will meet the real difficulty. As regards male passengers, there is no case made out which countervails the objections raised against the general provision of such accommodation in third-class carriages. The statement which I made when introducing the Bill, as to the short distances which the bulk of these passengers travel, is amply borne out by a recent report of the East Indian Railway Company, from which it appears that, of a total of (roughly speaking) six millions of third-class passengers, 20 per cent. travelled less than 10 miles, 45 per cent. less than 20 miles and 72 per cent. less than 50 miles; 12 per cent. travelled between 50 and 100 miles and 16 per cent. more than 100 miles. Those who are familiar with railway travelling in India know the ample opportunities of halting which are afforded by trains which run for long distances; and for short distance passengers it can scarcely be contended that latrine accommodation in the carriages is necessary.

"Chapter VII defines the responsibility of railway administrations as carriers in accordance with the existing law: and, in regard to it, I have received a communication from the Madras Chamber of Commerce, regretting that the exemption of railway administrations from responsibility in respect to goods carried under 'risk notes' has not been modified by the Select Committee. The Chamber points out that 'under existing circumstances railway administrations in India have two schedules of rates for the carriage of goods, both of which are sanctioned by the Government; namely, the full rates which impose on a railway responsibility for the non-delivery of goods, and the reduced rates which are granted on the express condition that no such responsibility is incurred.' This is not quite an accurate statement. The law imposes on railway administrations the duty of taking as much care of all goods delivered to them for carriage as a man of ordinary prudence would under similar circumstances take of his own goods: but it does not impose the further duty of insuring them. Goods are therefore carried either at owner's risk or at railway risk—for the former a lower rate is charged than for the latter. The object of the Madras Chamber seems to be to require railway administrations to carry goods at their own risk at the same rate as they charge when the goods are carried at the risk of the owners—a responsibility which I should not think they would be inclined to accept. If it were imposed upon them by legislation, they would, I fear, charge railway risk rates in all cases—a result which would be unwelcome to traders, and would not apparently give them much more safety than they now enjoy, as I gather from the letter of the Chamber that the present system 'does not often result in the loss or neglect of goods entrusted to the care of railways.'

"In connection with this Chapter I may notice another proposal which has been made, that railway receipts should be given the same effect as bills of lading. This proposal has not been adopted by the Select Committee.

"In introducing the Bill I stated the objections which to my mind stood in the way of the acceptance of such a proposal. One of these was the inconvenience likely to arise in connection with the exercise by an unpaid consignor of his right of stoppage in *transitu*. A recent case, which has been decided by the High Court at Bombay affords a good illustration of this difficulty. A firm at Bijapur sold to a firm in Bombay three parcels of wheat and received from the purchaser *hundis* payable at sight for the purchase-money. The railway receipts were thereupon handed to the purchaser, who promptly endorsed them for value to a third party. The *hundis* were dishonoured on presentation, and the purchasing firm became insolvent. The endorsees of the railway receipts claimed the goods and actually obtained delivery of a portion of them: the delivery of the residue was stopped on a telegram from the original vendor. The High Court held that the railway receipts were not instruments of title within the meaning of section 103 of the Indian Contract Act, and that the unpaid vendor was therefore not deprived of his right to stop the goods in transit by reason of the endorsement of the receipts to secure a specific

advance. The endorsee in this case seems to have been an innocent holder; but it is easy to see what a door would be opened to fraud under a different state of facts; and I am not surprised that a very large majority of the members of the Railway Conference, which assembled at Simla in 1888, came to the conclusion that it was not desirable to give the same legal effect to railway receipts as to bills of lading.

"Chapter VIII relates to accidents and contains no new provisions. In Chapter IX, which deals with offences and penalties, the Select Committee has thought it wise to bring into the body of the Act the more important breaches of the law which have hitherto been dealt with under bye-laws only. It is difficult for the public, and sometimes even for the Courts, to know what is contained in bye-laws, and whether bye-laws are *ultra vires* or not; and the Select Committee were of opinion that the fullest notice, and the completest sanction, ought to be given whenever acts or omissions are made punishable by fine or imprisonment. There is in this Chapter one section to which I desire to call particular attention. It is section 113. It is frequently found that persons get into a train either without a ticket, or with a wrong ticket, and they may do so with or without intention to defraud. In the former Act relating to railways, Act IV of 1879, there were two sections dealing with these cases. Section 31 required the innocent traveller to pay the fare of the class in which he was found travelling from the place whence the train originally started, unless he could prove that he had travelled a less distance; and the aid of the Magistrate might be invoked to compel payment of the fare. Section 32 subjected the fraudulent traveller to a fine which might extend to fifty rupees, in addition to the fare which he ought to have paid. It was represented to the Select Committee that this alternative method of dealing with cases led to vexatious prosecutions being instituted, which involved great loss of time and hardship. Returns which I have seen show cases in which people have been kept waiting for weeks before the charge was disposed of; and, though a conviction may generally be the result, it is clearly desirable, in the interest of the railways no less than of the travellers, that such delays should not occur. The Select Committee therefore resolved to deal with the unticketed or wrongly-ticketed passenger in the same manner as the Post Office deals with an unstamped or wrongly stamped letter. Assuming the want of a proper ticket to be the result of carelessness rather than of dishonesty, it is proposed to exact from passengers not duly provided with tickets an extra charge of the amount specified in sub-section (3) of section 113, and this extra charge will be recoverable summarily on application to a Magistrate if the passenger fails or refuses to pay it on demand. It is hoped that by this simple method the railways will be saved from the loss, and passengers from the annoyance, which is inevitable under the present system. It is only fair that a person who, by his carelessness in not providing himself with a proper ticket, puts not only railway servants but his fellow-passengers to the inconvenience of what may be serious delay in the movement of the train, should not go scot-free; and, on the other hand, it is certainly not desirable that Railway servants should be tempted to stretch the presumption of fraud against travellers who often err from mere ignorance.

"In Chapter X, section 135 of the Bill, relating to the taxation of railways by local authorities, is of considerable importance. Following the lines of Act XI of 1881, with regard to the levy of municipal taxes on Government property, it provides that a railway administration shall not be liable to pay any tax in aid of the funds of any local authority unless the Governor General in Council by notification in the Gazette, declares it to be so liable, and in that case the railway administration must either pay the tax, or such a sum in commutation thereof as the Governor General in Council may, having regard to all the circumstances of the case, from time to time determine to be fair and reasonable. I need scarcely perhaps say that the intention is not to relieve railways altogether from municipal and local taxation, but to restrict the liability within proper limits. A railway administration seems to be considered a fair subject for every sort of demand. In Madras, for instance, the South Indian Railway Company was required, under section 53 of the District Municipalities Act, to pay a profession tax to the Municipality of Negapatam, and did so for several years. Thereupon the Tuticorin Municipality demanded a similar payment. The Com-

pany paid under protest, and upon a reference to the High Court their contention was upheld that payment to one Municipality was sufficient, as otherwise 'the South Indian Railway Company would have to pay as many profession taxes as there are municipal towns through which their railway passes, although they exercise but one profession.' Railways contribute so much to the prosperity of the districts which they traverse, and in this country have been so largely constructed with public funds, that their title to exemption from local cesses has already been recognized by the Legislature in Bengal. Section 8 of Bengal Act IX of 1880 provides that no railway or tramway which is the property of the Government of India, or the dividend of which is guaranteed by the Government, shall be liable to road-cess or public works cess without the previous consent of the Governor General in Council. The present Bill gives a general application to the principle thus affirmed.

"These are the salient features in the Bill, as amended by the Select Committee, to which I think it necessary to call the attention of the Council. In other respects the Bill follows the existing Act or reproduces recent English legislation.

"If the Bill is accepted by the Council, I propose, with Your Lordship's permission, to move that it shall come into force on the 1st of May, 1890, instead of the 1st of April, which is the date fixed in the Bill as reported."

The Hon'ble RAO BAHADUR KRISHNAJI LAKSHMAN NULKAR said:—

"One of the pressing reforms needed in the law relating to railways in India was to insure a more considerate treatment and better convenience of Native passengers in the lowest class of carriages. Overcrowding and want of closet accommodation, especially for women, have formed subjects of constant complaints on almost all the lines. I am glad to see that sections are now inserted and penalties prescribed on these important points in the body of the Bill. The invariable observance and effectual prevention of infringement of these rules must still depend, almost entirely, upon the degree of efficiency of inspection of the passenger traffic at all stations. No failure on the part of station authorities is more frequent than that of the performance of this part of their duty of firmly preventing overcrowding of the lowest class of carriages. It is not easy for the higher railway authorities to exercise effectual control in all matters over their subordinate establishments, which are scattered over vast areas along the lines, without some extraneous aid from Government and the public. In addition to a system of constant inspection by responsible officers, a complaint book should be made available at each station, in which any public-spirited passenger, seeing these rules infringed, may be able to note down the fact with sufficient clearness so as to facilitate further inquiry, stating the steps he took to bring the same to the notice of the station authorities concerned. It is to be hoped that with this new specific law on the subject, and with the adoption of means necessary for its due observance, we may hear less frequently of its infringement with impunity."

The Hon'ble SIR ALEXANDER WILSON said:—

"The most important part of the Bill is dealt with in the fifth Chapter, on lines generally following the law in England but adapted as far as may be to the circumstances obtaining in India.

"The provision of a tribunal competent to deal with any questions which may arise between railway administrations and the public, and between railway administrations themselves, will supply a want which has long been recognised. And the constitution of the Railway Commission provided by the Bill, consisting of a Law Commissioner, who is to be a Judge of the High Court, and of two Lay Commissioners, of whom one must be an expert in railway business and one may be a representative of the mercantile community or any other person whom the Governor General in Council sees fit to appoint, will, I am sure, command the fullest confidence of the public.

"Considerable discussion has arisen as to whether the Railway Commission should be, as in England, of a permanent nature, or one specially to be convened as is now provided for in the Bill; and I am of opinion that the recommendation of the Select Committee which is embodied in the Bill is a sound one. I will not take up the time of the Council by entering into detailed reasons for

coming to this conclusion. I think that on the grounds of economy alone there is strong reason for adopting the course which has been followed, admitting, which I submit is the case, that the composition of the special tribunal is such as to ensure universal confidence and respect.

"The questions which are likely to be referred to the Railway Commission will be of such a nature that a decision on any of them will be held to be a ruling, and as such will probably obviate any necessity for further reference on the same subject, and thus the expense of maintaining a permanent, separate and expensive machinery to administer the law which is proposed to be enacted, without sufficient work to fully occupy it, is saved.

"The Chapter I am referring to imposes on railway administrations the general duty of receiving, forwarding and delivering traffic without unreasonable delay, and without partiality or undue preference, and the special duty of so treating through traffic at through rates.

"Now, without any reflection on the administration of railways in India in the past, I trust I may be permitted to say that there has been a feeling on the part of the public that they were at least open to arbitrary treatment in some of these respects at the hands of the railway authorities, and that practically there existed no Court of Appeal or means of redress.

"The Bill provides that, if the Governor General in Council is satisfied that any person has just grounds of complaint against a railway administration for breach of any of the duties imposed by the Bill, he may refer the case to a Railway Commission for decision.

"This will afford a ready and, in my opinion, practicable means of redress for any real or imaginary grievance, and will instil a confidence in fair and just treatment which will be distinctly beneficial to the interests of trade and commerce.

"A proposal has been brought forward that the Bill should incorporate a provision to give railway receipts the same effect as bills of lading. This proposition has not been adopted, and wisely so, I think, looking to the wide difference between a consignment of goods in wagons passing over, it may be, various lines of railway under different administrations and a shipment of goods on board a vessel in one port bound to another.

"I cannot see that any provision of the kind would have materially benefited the export trade, and certainly not on this side of India, and would have been a departure which did not commend itself to the railway administrations and which does not seem justified by existing legislation elsewhere.

"The other provisions of the Bill deal chiefly with matters which have been carefully discussed in the light of past experience in the working of railways, and require no comment from me. I would therefore only express my entire concurrence with the Bill in its present form."

The Hon'ble MR. CROSTHWAITE said:—

"I agree with the opinion expressed by the Hon'ble the Law Member with regard to the effect of the Bill on the rights of certain Railway Companies under their contracts, and also with regard to the constitution of the Railway Commission which may be appointed under section 26. I have carefully considered the former question, and I think that the contract rights of the Companies will not be unnecessarily interfered with or infringed by the provisions of the Bill. The provisions of Chapter V, regarding the duty of railway administrations to arrange for receiving and forwarding traffic without unreasonable delay and without partiality, are necessary in order to enable an extensive railway system to be carried on to the best advantage of the public and the railway administrations. Possibly in fixing a through rate the Railway Commission may direct a Company to charge a rate lower than the maximum rate which the Company is authorised by the contract to charge. But, if such a direction were given, it would be because a rate in excess of that enjoined by the Commissioners would have the effect of stopping the through traffic and of depriving the public of the free use of a continuous line of communication. A Railway Company has, I think, no right to complain if it is not permitted to charge a rate which would prevent traffic from passing over its line from another railway

and so deprive the public of the benefit of a through route from one part of the country to another.

"As the Hon'ble the Law Member has pointed out, the Bill does not propose to regulate the traffic on railways by original and untried principles. The provisions regarding facilities for traffic, undue preference and through traffic have been in force in England since the passing of the Railway and Canal Traffic Act of 1854, and the Bill follows in this respect the law which after many years' experience was enacted by the Railway and Canal Traffic Act of 1888. We have therefore every reason to believe that this portion of the Bill will be beneficial in its operation. The interests, moreover, of the railway administrations are duly safeguarded; for it is provided by section 26 that a Railway Commission can only be appointed by the Governor General in Council, by section 27 that the Commissioners shall take cognizance of such cases only as are referred to them by the Governor General in Council, and by section 41 that the Commissioners alone shall have the power of enforcing the duties and obligations imposed by Chapter V on railway administrations.

"Then, my Lord, with regard to the constitution of the Railway Commission, I should have been glad if provision could have been made for a less costly tribunal than that contemplated by the Bill; but I think that the questions which the Commissioners will have to decide are so important, and the interests which will be affected by their decisions are so great, that the Legislature is bound to provide for the appointment of the best tribunal that can be obtained. No doubt some questions may arise which a Judge of a status inferior to that of a Judge of a Chartered High Court or of a Chief Court might decide. It is, however, unlikely that it will be necessary to resort to the Railway Commission for the decision of a simple question; and in conferring jurisdiction the Legislature should, I submit, consider, as its usual practice is, the general scope and extent of the subject-matter over which the jurisdiction is to be exercised. The powers which are to be conferred on a tribunal, the extent of the interests which may be affected by its decision and the weight which the decision should carry are the principal matters to be considered. Now, as the questions to be disposed of by the Railway Commission will be, as a general rule, difficult and important questions affecting important interests, I think the Legislature should endeavour to secure that the Court which will have to decide these questions shall be the best Court which can be procured; so that not only there may be the best chance of obtaining a sound decision, but that the decision may carry weight with the public. Therefore, I consider that the Law Commissioner should be a Judicial officer of the highest status, so that we may secure, as far as possible, that the cases referred to the Commission may be well decided, and that the judgments of the Commissioners may give satisfaction to the railway administrations and to the public. With regard to Judges of High Courts which are not chartered, such as Judicial Commissioners, I think that, besides the reasons I have already given, there are two other objections against giving them jurisdiction. The first objection is that the Judicial Commissioner being the sole superior Criminal and Civil Judge of Appeal for a whole Province, and having also extensive administrative business to dispose of, it would be scarcely possible to appoint him to serve on a Railway Commission without appointing another Judicial Commissioner to act for him and discharge the duties of his office. The second objection is that it is unlikely that any case would come before the Railway Commissioners in which experienced counsel would not be required, and a Judicial Commissioner would probably hold his Court at a place where such counsel could not be obtained except at great expense.

"If the Bill imposes new obligations on railway administrations, it, at the same time, confers advantages upon them. For instance, powers for the construction of railways are now for the first time given to railway administrations by sections 7 and 8 of the Bill; section 10 protects the administrations from being overwhelmed with suits for compensation for injuries alleged to have been caused by the lawful exercise of those powers; section 9 of the Bill gives them power to enter on land adjoining a railway in order to repair the line or to prevent an accident happening thereto; and section 72 settles the law, which is now somewhat doubtful, as to the extent of the responsibility of a railway administration for the loss, destruction or deterioration of animals or goods delivered to be

carried. The responsibility will now be that of bailees for hire, and a railway administration will be held to undertake only that it and its servants will take as much care of the goods delivered for carriage as a man of ordinary prudence would take of his own goods under similar circumstances. Moreover, section 81 limits in the same way the liability of a railway administration for goods which it forwards by inland water for a consignor in a vessel which does not come within the definition of a railway, that is to say, which does not belong to and is not hired or worked by the administration. Then the provisions of section 135, regarding the taxation of railways by local authorities, will afford a very necessary protection to railway administrations, by preventing the imposition of taxes which they should not be required to pay and by providing a method by which the amount payable by them may be assessed. Some local authorities have, it seems, imposed an excessive amount of taxation on railways, and in the case of a railway it is difficult to assess fairly many taxes which might be imposed, such, for instance, as taxes on houses, buildings or lands, or on the persons occupying houses, buildings or lands.

"I will not, my Lord, take up the time of the Council in enumerating the other advantages which the Bill proposes to confer on the railway administrations. I think that the Bill is a great improvement on the present law, and that it will prove beneficial both to the railway administrations and to the public."

The Hon'ble RÁJÁ DURGA CHARN LAHA said :—

"In December, 1888, when the Railway Bill was referred to a Select Committee, I took occasion to urge upon the attention of this Hon'ble Council the great necessity that existed for providing retiring accommodation for third class passengers, who formed the bulk of the passenger traffic of railways, and from whom so large a revenue was derived. It was nothing but fair that some consideration should be shown to them in this respect. Judging from the deliberations of the Select Committee such as have come to my notice, it appears that the question was considered ; but what has been the result ? The only provision that has been made is a reserved compartment for females with a closet in each train running for a distance exceeding fifty miles. This is no doubt some concession, for which the Native community cannot but be grateful ; but what about the men ? If regular latrines were found impracticable, could not a similar provision be made for them, at all events experimentally ? It would then have been something ; at any rate, it would at least have shown that the Legislature was not unmindful of the comfort and convenience of that class of men who are not able to make their wants and feelings known to the governing authorities.

"It has often been said that the comfort and accommodation asked for are not supplied either in Europe or America ; but I submit that, the conditions of life being different, no comparison could be instituted between them and this country.

"Representations have been made from various parts of the country pointing out the discomfort and inconvenience experienced by third class passengers. I would take the liberty of quoting here the opinions expressed on the subject.

"The District Magistrate of Bellary, in the Madras Presidency, thinks that—

'every carriage attached to a through train ought to contain a place for the relief of natural wants.'

"Mr. Tagore, the Judge of a certain district in the Bombay Presidency, observes :—

'The great discomfort from which the lower class passengers suffer is the want of latrine accommodation in their carriages.'

"Sir Dinshaw Manockjee Petit, also of Bombay, the late Member of this Hon'ble Council, remarks :—

"'In carriages of some Railway Companies there is no latrine arrangement at all for these poor people,..... and great inconvenience is felt by passengers in that respect.'

"Mr. J. O. Porter, Magistrate of Shahjehanpur in the North-Western Provinces, says :—

"'I should have liked to have seen provisions made for latrine accommodation for third class carriages. . . . No concession would be so popular as this.'

"The British Indian Association, speaking of the general complaint about the want of latrine accommodation for lower class passengers, points out that,—'if it be found impracticable to have such accommodation in each carriage or compartment, American carriages may more largely be introduced, and they may be so arranged as to allow communication with each other. An entire carriage could be set apart for retiring purposes of male passengers.'

"The opinion of the Punjab Government is very emphatic in this matter. Speaking of the necessity of having latrine accommodation in railway carriages, the Secretary to the Government of the Punjab remarks that, in the opinion of His Honour the Lieutenant-Governor,—

'the Government should have power either to make rules in these matters, or to authoritatively require the railway administration to make rules which would be satisfactory to Government. The reason for this suggestion is that it is already known that discontent is sometimes expressed in regard to these matters, and it seems to the Lieutenant-Governor that as time goes on the natives having occasion to use the railway may wish for more security for their better accommodation in those respects In a country like England matters of this sort may well be left to private enterprise and the pressure of public opinion. But the case is otherwise in India, where natives going on long journeys must practically of necessity use certain lines of rail, and where they would naturally look to the Government to help them, if they felt they stood in need of assistance.'

"It will be seen from the remarks quoted above that the necessity for having latrine accommodation in third class carriages is widely felt, and it will be a matter of extreme disappointment to the millions who travel by rail, but who, I repeat, have not the power to make their wants and wishes known to the Legislature, if no arrangement to remove their grievance is made.

"It has been said that the practical difficulties of meeting the want are insuperable. That there are difficulties does not admit of a question. But I submit that contrivances could be made to overcome them I may be permitted here to mention that the Managing Committee of the Bhavnagar-Gondal-Junagurh-Porbundar Railway offered in 1888 for competition a prize for the best design and working model for latrines for third class carriages of metre-gauge railways which should get over 'the serious sanitary and hygienic objections that are believed by many to exist to extension of the present system in common use in India for upper class carriages' The Consulting Engineer of the Government of India and the Director-General of Railways acted as Judges. In discussing the merits of the designs sent to them they considered 'that the requirements of the case would best be met by a combination of the good features of the several designs.' They gave it also as their opinion that 'if conveniences in the train are considered necessary for both males and females, we suggest that the third class carriages might be arranged on the through passage system with end doors, and one latrine carriage provided at the end of the train. The latrine carriage could be in charge of a travelling sweeper, and the excreta could be retained in the carriage to be removed and deposited at fixed stations *en route*.'

"This opinion, coming as it does from Railway Engineers of such high authority, shows that it is not impracticable to make a design by which sanitary and hygienic objections could be removed. If, then, the difficulties which were apprehended could be removed, I would venture to suggest that some provision should be made to supply the want felt by the people.

"Notwithstanding what has fallen from the Hon'ble Member in charge of the Bill, complaints on this head, I am bound to say, are loud and numerous.

"I hope the Government, in the interests of the millions for whom I speak, will reserve to themselves the power by which they could grant the concession later on, if it could not be granted at present."

The Hon'ble MR. SCOBLE said:—"As regards what has fallen from my hon'ble friend Rájá Durga Charn Laha, I may be permitted to say that the opinions to which he has referred were before the Select Committee, and were carefully considered by them. Attention was particularly directed to the action taken by the Bhavnagar-Gondal Railway Administration, and to the report of the experts upon the designs submitted to them; but the Hon'ble Member will see, upon a little reflection, that the adoption of the suggestion of a through passage would involve the entire reconstruction of the whole of the

rolling-stock of railways in India. This would mean an expenditure which the Select Committee did not consider they were justified in recommending. With regard to the difficulties which are no doubt felt by female passengers travelling in railways, the Native gentlemen who assisted in the deliberations of the Select Committee were of opinion that the provision recommended would meet the case, if not entirely, at all events sufficiently to prevent any real hardship. With regard to male passengers, who form the bulk of railway passengers, the existing arrangements, if properly availed of, would be found adequate; to do more would add greatly to the cost of travelling. If you put a latrine in every railway carriage, the result will be that the space now occupied by the passengers would be curtailed, and the fare would be proportionately increased. I put it to the Hon'ble Member, and those who take the same view as he does, whether it is not more desirable that Native passengers should suffer a little inconvenience than that they should have to pay a considerably enhanced price for travelling by railway."

The Motion was put and agreed to.

The Hon'ble MR. SCOBLE also moved that in sub-section (3), section 1 of the Bill as amended, for the word "April" the word "May" be substituted. He said:—"The object of this amendment is to give time for the proper circulation of the Act before it is brought into operation."

The Motion was put and agreed to.

The Hon'ble MR. SCOBLE also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

ACT XXV OF 1867 AMENDMENT BILL.

The Hon'ble MR. HUTCHINS moved that the Report of the Select Committee on the Bill to amend Act XXV of 1867 (*Printing-presses and Books*) be taken into consideration. He said:—

"The Council will remember that Act XXV of 1867, which this Bill is intended to amend, imposes on the printer of every book the obligation to deliver a number of copies to a local Registrar of Books, and on the Registrar the obligation to pay for such copies at the rate at which the book is sold to the public. Last December I mentioned certain facts which seemed to show that the provision for payment had a demoralizing tendency, and entailed an unfair burden on the tax-payer, and I explained that the main object of the Bill now under consideration was to repeal that provision. In one case, which I described as apparently fraudulent, Rs. 100 had been demanded for each copy of a small pamphlet which the author called 'A New System of Book-keeping.' I have been assured by a gentleman for whose opinion I have much respect that the author had no designs on the purse of Government, but really thought his system would be worth Rs. 100 to any person who would make use of it. But this only serves to strengthen my position, for it shows that the tax-payer has to contend not only against positive fraud but against the extravagant claims of any one who may choose to treat a system as if it were patented, and may demand a royalty fixed by himself for the means of learning it—even when one does not wish to learn it.

"But there is no doubt whatever that there have been many cases of direct cheating. A fresh instance was brought to the notice of the Select Committee, in which three unsaleable copies of an old book were palmed off as a new work by merely substituting another title-page, and many more copies have been similarly got rid of by simply adding the words second, third or some subsequent edition. It has been admitted even by opponents of the Bill that it is a common practice to mark a fictitious price on books because purchasers generally beat it down. I remarked when I introduced the Bill that it was not becoming that the public Registrar should have to institute secret enquiries to prevent his being swindled, and it would certainly be most unbecoming that he should haggle about the price like an ordinary customer. Besides, he is not at all in the position of a customer, who can take the book or leave it according as the price

pleases him or the contrary. He is bound to take all three copies, and to pay for them whatever the printer has been able to extract from private purchasers.

"It is perhaps natural that many writers in the Vernacular Press should vehemently oppose the abolition of payment. I have carefully considered all the fair arguments which they have brought forward, but some have chosen to insinuate that my real object after all is one which I expressly disclaimed, namely, to save the finances. But I am not aware that the Hon'ble Member in charge of the finances has taken any interest in my proposal, and I am quite sure that I have no idea myself what saving it will secure. I only know that it will be something very small, and that we shall probably give a much larger sum in aid of the new Society for the Diffusion of Useful Knowledge, if, as I hope may be the case, any definite and practicable scheme for the encouragement of indigenous literature can be elaborated. The difference will be that at present we pay extravagant prices for all sorts of rubbish which it would be better to check than to encourage, whereas in the future we shall exercise our patronage with some degree of discrimination.

"Proceeding now to notice the chief points which came before the Committee, the most important is that we have cut down the number of copies to be supplied in all cases from two to one. Looking back at the debates of 1867, when Act XXV was before this Council, I find it was stated by the Hon'ble Member in charge that the only object of requiring the second copy was that, 'in case the first should be lost or damaged, it must be replaced.' We do not think it necessary to maintain this additional burden on authors or publishers in order to meet such a contingency, especially as we find that it has led to a vast accumulation of what is for the most part pure trash. According to the Bill as now framed, only one copy is required at once and in all cases: two others may be demanded for the British Museum and the India Office Library, and I do not think that any author who may be honoured by such a demand will grudge giving a copy of his work to be preserved in the archives of the Empire. I am told that, in some parts of the country at all events, it is even now a rare thing for payment to be insisted on for a book required for the British Museum, and this is just the spirit I should have looked for in the better class of authors and publishers, who alone need be considered in this connection. They know that we do not exact even the first copy with any selfish object, but in order to preserve for future annalists a complete history of the development of the country as far as this finds expression in its literature. Any books that the Government of India may require for its own purposes it will continue to pay for as heretofore.

"It was suggested to the Committee by several authors whose opinions are entitled to weight that the duty of furnishing the required copies should be imposed on publishers rather than on printers. Theoretically this is the correct view, but it was explained in 1867 why the opposite practice was adopted, and the same reasons still hold good. The Hon'ble Mr. Hobhouse said that 'he was told that in this country it was in most cases extremely difficult to find the publisher of a book: ordinarily, a person who wished to publish a book went to a printer and got a certain number of copies printed; but how he published the book and disposed of these copies was not known.' And, again, 'if the publisher had to deliver the books, the Act must be a dead letter, because, in most cases, it was extremely difficult to find who the publisher was, whereas the name of the printer was very easily discoverable, as he was bound to register the press, and to put his name to every book that he printed.'

"It has been urged on the Committee that printers should be made to furnish quarterly lists of the books issued from their presses. In the absence of such returns, it was said, the Registrar would have no means of discovering when books were withheld, and it was pointed out with some force that it would no longer be to the interest of the publisher to obey the law. But we were averse to imposing any unnecessary burden on a hard-working body of men, and it seems unlikely that any book, worth preserving from any point of view, can escape the knowledge of a careful Registrar for any length of time. A printer who omits to comply with the requirements of the law will be subject to a tolerably severe penalty, and that ought to be enough. If it should prove insufficient, the printers will themselves be to blame, and there will then be no difficulty about

imposing any additional liability which may seem necessary to make the law effective.

"Lastly, we were asked to amend Part IV of the Act, relating to copyright, by extending the definition of books so as to include pictures. Something of this kind is certainly desirable, but the Bill as published did not touch the question of copyright. If we had introduced a new provision of this nature, the Bill must have been republished, and could not have passed this session. Your Excellency is aware that the complete revision of the law of copyright is only waiting for the new law now engaging the attention of the Board of Trade, and that we have urged that the passing of this law should be expedited as much as possible."

The Motion was put and agreed to.

The Hon'ble RAO BAHADUR KRISHNAJI LAKSHMAN NULKAR moved that the following amendments be made in the Bill, as amended, namely:—

(*1*) that in section 4, amended section 9, the words "and free of expense to the Government" be omitted;

(*2*) that in clause (*a*) of the amended section 9, after the word "copy" the words "free of expense to the Government" be inserted;

(*3*) that to the amended section 10 the following words be added:—

"and, if the book is for sale to the public, shall, on the publication thereof, pay the publisher for the one or two extra copies which may have been received under section 9, clause (*b*), at the rate at which the book shall be *bonâ fide* sold to the public."

He said:—"In moving the adoption of the amendments, I beg to draw attention to the Statement of Objects and Reasons for this Bill, and to the explanation given by the Hon'ble Member in charge when he introduced the same. The main object is to require publishers to present copies without any payment, the reasons given being two:—(1) that the obligation to pay must be entirely rescinded as the only effectual means of preventing frauds shown to have been practised upon the public treasury under cover of the present law; and (2) that the time has come to assimilate the Indian with the English law, which latter provides for presentation of a certain number of copies without payment. As to the necessity of accomplishing the first object, namely, the prevention of fraud, there can be no difference of opinion. Clause (*a*) of the amended section 9 of Act XXV of 1867 effectually secures this object, by requiring one copy to be furnished gratis, thereby enabling the Government Curator or Librarian to set his face against all worthless publications, by not calling for any more copies of them, and by confining his requisitions to works of real merit worthy to be preserved in public or official libraries. The necessity which the present law imposes upon Government to pay for these copies of works, of however worthless character, is thus obviated, and public money saved from being wasted upon literary sharpers and charlatans. But I must own that I fail to see how the time could be said to have arrived to require Indian authors or publishers to present more than one copy to Government without payment. During the twenty years since Act XXV of 1867 was passed, nothing is shown to have occurred to necessitate an alteration in that law, except the fraudulent practices brought to notice, which, as I have just pointed out, the amended section 9, clause (*a*), will make it simply impossible to carry on in the future. The profession of literature or authorship generally has not become more attractive or remunerative in India since 1867. It still wants very badly all the fostering care and countenance it then required at the hands of a paternal Government and a patriotic public. It would really be an irony of fate if persons publishing books deemed worthy of preservation by Government should be rendered liable to supply them gratis even after efficient means have been found to prevent fraud by others. The real misfortune would be that the degree of hardship upon honest authors must increase on a sliding scale according to the merit of their works and the limit of demand for copies in the market; the more meritorious suffering more and more for the preventible and now effectually prevented misconduct of a few unscrupulous persons. As regards the question of assimilation with British laws on the subject, there seems to me to be no real necessity for it

now any more than there was in 1867. But, granting for a moment the desirability of it, there seems, in reality, to be no assimilation of principle in the Bill as it now stands, because we are to continue of necessity as unable as ever to secure such reciprocity from British authors in endowing Indian public collections with free copies of their works as the English law requires Indian authors to do in favour of English collections. We have our public libraries, which are quite as valuable to India—for instance the Asiatic—as the English institutions now able to claim free copies from Indian authors are to England. Again, seeing that the one-sided English law must of necessity stand as it is, I entirely fail to see how the Bill, without the amendment I propose, can be said to cut down the existing liabilities, as stated in the introductory proceedings. Indeed, even with my proposed amendment, these present liabilities of Indian authors to supply free copies will, in fact, have been increased by one copy, because, anyhow, one additional free copy will have to be delivered as a means of preventing fraud in future, as to the absolute necessity of which we all agree. For these reasons I beg to commend the amendments to the acceptance of the Council as due in bare justice to Indian authors. With reference to the remarks of the Hon'ble Member in charge regarding the tone of criticism in the Native Press against this Bill, I have only to say that I was myself greatly pained to find so few of the public writers who have expressed with sufficient earnestness their indignation against the nefarious practices of book swindlers which were brought to light in these discussions. The Council can only abstain carefully from giving cause for just complaint against the measures it sanctions; and such is the sole object of the amendments I have proposed for adoption."

The Hon'ble MR. EVANS said:—"There are valuable works, like illustrated works on botany, the printing of which is exceedingly expensive, and, if we throw upon the authors of such works the liability to present more than one copy of such works, the tax may in exceptional cases be a heavy one. The proposed amendment therefore deserves consideration, if it can be carried out without frustrating the main objects of the Bill."

The Hon'ble MR. CROSTHWAITE said:—' I do not think the amendment proposed by my hon'ble friend should be accepted. The object of the Bill is to put a stop to the device of putting fictitious and exorbitant prices on books in order to defraud the Government. If the two copies which are to be delivered for despatch to England are to be paid for, I doubt if this fraud will be put a stop to. On the other hand, the hardship of supplying at the most three copies free of expense is infinitesimal. It merely consists in this, that the cost of three copies has to be added to the cost of printing the book. This extra cost will probably, as a rule, amount to little more than the cost of the paper, and will not materially affect the price of the book."

The Hon'ble MR. HUTCHINS said:—"Notice of these amendments was not given within the time limited by the rules, but I wish, with Your Excellency's permission, to waive this technical objection; especially as the Hon'ble Mr. Nulkar was courteous enough to mention the matter to me personally at the earliest possible opportunity. But I cannot accept the amendments, and I wish to express my regret that the Hon'ble Member did not ask me to have him placed upon the Select Committee to which the Bill was committed: had he joined it, he would have known that I myself brought this very question before the Committee, and that it was fully considered.

"The result of these amendments, if carried, would be that the Trustees of the British Museum, as well as the Secretary of State, would have to pay for every book which they select from the catalogues transmitted to them. But the British Museum is already entitled to have a copy of every book free, and, though the main object of this Bill was to abolish compulsory payment as leading to unscrupulous practices, I had in view as a subsidiary object the expediency of putting this unquestionable right on a proper footing. Four other libraries, it is true, have a similar right under the Statute, but they have never attempted to exercise it, and I think that, when once this Bill becomes law, their right may be treated as altogether obsolete. The Museum, on the other hand, has constantly pressed its right, and only consented to pay for its copies as a provisional arrangement. Let us suppose that Mr. Nulkar's amendments are carried—our

Act will then say the Museum must pay. But the Statute says that it shall not have to pay. We at once introduce a legislative conflict, and a very probable consequence would be that Her Majesty would be advised to disallow our Act.

"It seems to me that this objection is fatal, and I do not wish to say much more. The Hon'ble Mr. Crosthwaite has pointed out that the risk of cheating will only be diminished and not removed if the amendments are accepted, and he has explained what an infinitesimal burden it is which we are imposing on authors and publishers. I have myself on a former occasion shown that they will only lose the cost price of the books, and have referred to the number of presentation copies which almost every author in this country distributes to those whom he regards as his friends and patrons. I really believe that the authors themselves, whose books are chosen (they are chosen in England and not by the local Registrar), will esteem it an honour and rejoice that their work will always be preserved at the cost and for the use of the Empire at large. I do not see that the exemption of British authors from similar contributions to our Indian libraries has anything to do with the matter. The British Museum's library is the library of the Empire, and not merely of England. It receives books from all the British colonies and dependencies without exception, and without any question of reciprocity. By giving up its own copy the Government of India has made a great concession, and I do not consider that we need go further. I am not sure, indeed, that we can make any further concession without the sanction of the Secretary of State."

The Hon'ble RAO BAHADUR KRISHNAJI LAKSHMAN NULKAR said :—"I wish to point out that the alleged conflict between the English and Indian laws on the subject of payment is not shown to have been practically felt since 1867, and there is no reason to anticipate its action in future. As to the question of reciprocity, I remain unconvinced, and believe that the contention is a very reasonable one."

The Motion was put and negatived.

The Hon'ble MR. HUTCHINS moved that for section 6 of the Bill as amended the following be substituted, namely :—

"6. In section 18 of the said Act, there shall be substituted, for the words and figure 'pursuant to section 9' the words, letter and figure 'pursuant to clause (*a*) of the first paragraph of section 9', and for the words 'copies thereof in manner aforesaid' the words, letter and figure 'copy thereof pursuant to clause (*a*) of the first paragraph of section 9'."

Amendment of section 18, Act XXV, 1867.

He said :—"This is a mere formal amendment. Section 6, as it now stands, provides for one formal alteration in section 18 of the Act which is rendered necessary by the number of copies to be delivered, in the first instance, being reduced from three to one, but I find that another similar alteration is required further on in the same section. The new section 6, as framed in my amendment, provides for both these alterations."

The Motion was put and agreed to.

The Hon'ble MR. HUTCHINS also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

PREVENTION OF CRUELTY TO ANIMALS BILL.

The Hon'ble MR. HUTCHINS also moved that the Report of the Select Committee on the Bill for the Prevention of Cruelty to Animals be taken into consideration. He said :—

"Barely two months have passed since this Bill was introduced, and, as I fully explained its provisions on that occasion, I shall now confine myself to such observations as seem necessary to explain the Report of the Select Committee.

"It will be remembered that the Bill divides acts of cruelty into two categories—one comprising those which might be ignored unless committed in pub-

lic, the other restricted to acts which, either from their nature or from their peculiar brutality, seem to justify intrusion under proper safeguards into private premises. I intimated that I would be prepared to consider suggestions for adding to the second category, but only one such suggestion has been received. His Honour the Lieutenant-Governor of Bengal considers that the practice called *phúká* should be definitely provided for, and in section 4 we have given effect to his recommendation. So far as I can learn, the practice is hardly known elsewhere than in or near Calcutta; it is, perhaps, even more disgusting than cruel, and the justification for placing it in the second category is not so much its special barbarity as that it is only carried on in private cowsheds.

"As regards the first category, the Council will recollect that I undertook to ask Local Governments whether we might give effect to section 3 everywhere or in all towns, and, if not, whether the condition as to publicity might not be dispensed with. The weight of authority is decidedly in favour of retaining both the condition of publicity and the discretionary power of the Local Administrations with regard to local extent. There is such variety in the circumstances and conditions of different parts of the country, and even of different towns, that it would be unsafe for us, sitting at this Board, to attempt to determine anything about the local application of the measure; and the opinions of most Local Governments seem to justify the apprehension which I expressed that they would be very chary about extending any measure relating to cruelty perpetrated in the seclusion of private houses. I trust that I carried the Council with me when I stated my own opinion last January that far more good is likely to result from the prevention of open cruelty over a wide area than from any premature attempt to suppress private as well as public cruelty within more restricted limits.

"A slight difficulty arises in Bengal from the fact that the local Act, I of 1869, includes cruelty of all sorts, wherever committed, within those towns to which it has been or may be applied. We have, however, modified the first section of the Bill so as to enable Local Governments to extend either the whole or any of its provisions to any local area, and such extension will not necessarily involve the repeal or suspension of any local enactment. His Honour can, therefore, maintain his local Act side by side with any sections of the general measure which may seem applicable to the particular locality, and, if there should be towns where he does not at present think it safe to attempt to deal with cases of only ordinary cruelty committed in private houses, he can apply the general measure alone. Section 1, as amended, gives the local authorities absolute freedom in this respect.

"The most important alteration made by the Committee is in the definition of animal. We felt that the old definition—'animal includes a bird'—was both inadequate and likely to be misleading. A bird is unquestionably an animal, but, if we go out of our way to affirm this, it might be inferred that we meant to exclude a fish, a frog, a turtle, and so forth. I take it that the animals which we desire to protect are those which we keep around us, or choose to take out of their natural freedom, either for the sake of their services or for some other selfish reason. We have, therefore, defined animal for the purposes of the Act as 'any domestic or captured animal.' It seems to me that this will meet every case which we have in view—not only the domestic or tamed quardruped and bird of the Bengal Act, but the quadrumanous monkey, that untamed but captured rat which was dipped in oil and set alight, the turtle which in Assam is sometimes carried about for days on a rope passed through holes bored in its feet, and the netted snipe which throbs out the last remains of its miserable life on the pavement of the Calcutta market. On the other hand, we avoid interference with anything worthy of the noble name of sport: hunting, fishing, pig-sticking and the like would clearly come under the Act if the word 'animal' were left to be interpreted in its widest signification.

"With regard to the third section three objections have been taken which require some notice. It has been said that a place to which the public have access is included in the term 'street' and need not be repeated, but the definition of street only includes such places if they are *open*. The repetition is necessary in order to bring in markets, sheds, pandals, shamianas, and the like, used for public resort or entertainment The words 'for sale' in clause (*c*) have been demurred to, but they are necessary for the protection of veterinary surgeons,

nay, without them the Society for the Prevention of Cruelty to Animals, which is one of the objectors, would itself be liable if it took charge of a maltreated beast out of pure compassion. The case of a gelding seemed to present some difficulty, but we considered that it would not be 'for sale' until it had recovered from the effects of the operation. The last part of this clause was also objected to, but we resolved to retain it. Just as there would be no thieves if there were no receivers, butchers would cease to skin goats alive or to cut out the tongues of turkeys if they could not safely dispose of the carcase. We may not be able to bring home the actual cruelty to a particular individual, but there should be no such difficulty in regard to possession of the carcase for sale; and by making that punishable we may hope to prevent the cruelty itself.

"It seems important to empower a Magistrate to prevent a beast which he finds unfit for work from being put to labour, and as far as possible to provide for its proper treatment. With this object we have borrowed from the Madras City Police Act a series of clauses relating to veterinary infirmaries. Perhaps these will not be of much present use outside the presidency-towns, but I hope, as time goes on, infirmaries may be constituted in other places. Personally I should be glad to find a Local Government selecting some well-regulated pound under an intelligent superintendent and declaring it an infirmary under the Act; but such an experiment would require careful supervision.

"We have struck out the special section relating to the apprehension of offenders, because we thought this was sufficiently covered by section 57 of the Code of Criminal Procedure. If the person is known to the police or gives them his name and address, there is no reason why he should be dragged through the streets in custody. If he refuses to give his name and address, or gives one that there is reason to believe to be false, any police-officer can arrest him under the ordinary law.

"By section 10 we have authorized any Magistrate and some other responsible officers to order the destruction of any animal if they consider that its condition requires that it should be put out of its pain without delay.

"Section 11 is a new and important provision. Some discussion arose as to whether the Muhammadan and other methods of slaughtering animals might not be regarded by some Magistrates as 'unnecessarily cruel' within the meaning of section 5. To obviate the possibility of misconstruction upon this point we have now provided that—

'Nothing in the Act shall render it an offence to kill any animal in a manner required by the religion, or religious rites and usages, of any race, sect, tribe or class.'

"The only other matter requiring notice is the slight alteration made with regard to penalties. The maximum punishment which can be inflicted under section 3 is now just half that provided by section 5, while the fine awardable under section 7 has been raised to Rs. 100, which is the limit prescribed in the corresponding section of the Bengal Act."

The Hon'ble MR. HALLIDAY said:—"I am in accord with the Hon'ble Member in charge of the Bill in the remarks he has just made regarding the provisions generally as arrived at in Select Committee. But there are one or two points on which I would ask to be permitted to say a few words. They relate to the Select Committee's determination to remove from the Bill the section which authorised police-officers to arrest without warrant persons offending against the Act. It has been represented that the very nature of the offences under the Bill seems to render it absolutely necessary that, to be effectual, action must be prompt, and the delay in obtaining a warrant will almost invariably be fatal to successful action. If I understand it rightly, the procedure adopted in the Bill will, so far as Calcutta is concerned, practically restrict the measure to cases occurring in public view, and, as has been pointed out to us by one authority, the power to apply by sworn information for a search-warrant would only meet some of the possible instances of cruelty which might be practised on private premises; indeed, the evidence of, I may say, most cases coming under the Bill would probably have disappeared before the necessary formalities had been complied with. The Hon'ble Member in charge of the Bill has said that provision relating to the apprehension of offenders was sufficiently covered by section 57 of the Code of Criminal Procedure, but it will be found that section 57 is not among

the sections of that Code extended to the towns of Calcutta and Bombay by various Acts. It would seem that in the town of Madras under their Local Police Act the law reaches any case of cruelty, and the general power given under that Act enables any police-officer in whose view an offence under the Act is committed, to take cognizance thereof at once, if immediate action be necessary. Thus, an important provision which is made applicable in Madras is not extended to either Bombay or Calcutta by this Bill. I was therefore of opinion that some provision should have appeared in the present legislation, not only for conferring powers on selected police-officers to take cognizance at once if immediate action be necessary, but also to have conceded to specially selected police-officers, of a rank to be determined by the Local Government, the right of entry to search; for, as it is with regard to section 57 of the Criminal Procedure Code which I have mentioned, so with regard to the provisions of that Code relating to searches, the sections relating thereto have not been extended to Calcutta. I think myself that in this presidency-town the right of entry might be conceded to specially selected police-officers, safeguarded by certain conditions as to the rank of the officers, and as to their recording before entering private premises the information on which they are taking action. In regard, then, to the provisions in the Bill which go beyond those of the Bengal local Acts, I and III of 1869, the powers under section 57, Criminal Procedure Code (which is the only section under which action can be taken in respect of offences punishable by the Bill), are of no use in the presidency-towns of Calcutta and Bombay. For these reasons I should have liked to have seen such provisions as I have mentioned included in this Bill; but, as I understand that it is still left open to the Local Governments to embody in their local Acts those provisions in this Bill which relate to offences and punishments that are not to be found in the local Acts, I do not now press for any enlargement in the direction I have indicated of the powers sought to be conferred by this Bill, which is to have wider application. I have no doubt the Bengal Government will not now allow its presidency-town to be in this respect in a worse position than the rest of the province to which this Act, when it comes into force, may be extended."

The Hon'ble MUHAMMAD ALI KHAN said :—

"The Bill on the table is on the lines of the existing enactments on the subject of preventing cruelty to animals in different provinces; but its application is general and it is more comprehensive. Some new provisions have been introduced in the Bill for preventing animals being killed in a most brutal manner. Of late it has been discovered that there exists a practice among the butchers of flaying animals alive for getting better prices for the skin. Within a very short time I have read in the Calcutta papers of two or three cases of such wanton cruelty coming up before the Police Court. But no adequate punishment has been provided for such revolting practices in the existing enactment. The present Bill prescribes exemplary punishment for such inhuman acts.

"It is the duty of the Legislature to take proper measures for the protection of dumb animals from unnecessary cruelty, which they suffer patiently and helplessly at the hands of unfeeling persons, and I think the provisions of this Bill are sufficient for the purpose. The Bill has undergone some necessary alterations in the Select Committee, and as it is revised, if passed into law, will, I dare say, command general approval."

The Hon'ble RAJA DURGA CHARN LAHA said :—"I was a member of the Select Committee which considered the Bill. It struck me at first that the inquisitorial power therein given might lead to some hardship and oppression. Since, however, the operation of the law or any portion of it is left to the discretion of the Local Governments,—which I am sure will never think of extending the provisions of the Bill anywhere beyond the precincts of presidency-towns, centres of trade and commerce and other populous towns where such offences as are provided for in the Bill are largely committed,—I do not think any great harm will be done by the measure. Besides, unless some such provision is made, it will be utterly impossible to reach the offenders when the offences are committed in private houses, and a door will be left open to evade the law.

"It is only to be hoped that the provisions of the law will be so administered that they might not be turned into an engine of oppression in the hands of over-zealous police-officials."

The Hon'ble MR. HUTCHINS said:—"With reference to what has been said by the Hon'ble Mr. Halliday, I would remind the Council that this is a general enactment, designed on lines which, I hope, may be found applicable to the country generally, and specially intended, as I pointed out when I introduced it, for those provinces which have no local Legislature. If we had been framing a measure for the presidency-towns or limited to other centres of intelligence, we might possibly have gone further than we have done in the direction indicated by my hon'ble friend. But this right of entry is another of those questions upon which, even in Calcutta, the views of the community are widely divergent. Many excellent people, who earnestly desire to protect the brute creation from cruelty, are extremely opposed to anything like intrusion upon private premises even under a Magistrate's warrant. The Commissioner of Police thinks we ought not to require a warrant at all. It seems to me that we have adopted a safe middle course, and that no other course would be suitable to a general enactment. We have provided in section 8 that—

'(1) If a Magistrate of the first class, Sub-divisional Magistrate, Commissioner of Police or District Superintendent of Police, upon information in writing and after such inquiry as he thinks necessary, has reason to believe that an offence against section 4, section 5 or section 6 is being or is about to be or has been committed in any place, he may either himself enter and search or by his warrant authorize any police-officer above the rank of a constable to enter and search the place.

'(2) The provisions of the Code of Criminal Procedure, 1882, relating to searches under that Code shall, so far as those provisions can be made applicable, apply to a search under sub-section (1).'

"If this section is extended to Calcutta, all the provisions of the Code relating to searches will necessarily be extended at the same time; and, as for section 57 of the Code, I am not aware of any reason why it should not be brought into operation in a presidency-town: at all events even now the police must have the same powers of arrest in regard to offences relating to cruelty to animals as they have with regard to other non-cognizable offences, and I do not see any particular reason why they should be given larger powers.

"I am not disposed to take special precautions against a mere casual act. Where there is reason to suspect anything like habitual cruelty, a warrant can be obtained without difficulty and almost in as short a time as my hon'ble friend's selected officer would take to record his information in writing. It seems to me—and, if I rightly apprehend my hon'ble friend, he does not dissent from this view—that any supplementary legislation specially required for the presidency-towns should be undertaken by the local Councils and not embodied in our general Act."

The Motion was put and agreed to.

The Hon'ble MR. HUTCHINS also moved that the Bill, as amended, be passed.

The Motion was put and agreed to.

ACTS I OF 1859, VII OF 1880 AND V OF 1883 AMENDMENT BILL.

The Hon'ble SIR DAVID BARBOUR moved that the presentation of the Report of the Select Committee on the Bill to amend Acts I of 1859 (*Merchant Seamen*), VII of 1880 and V of 1883 (*Indian Merchant Shipping*) be postponed. He said:—"There has not been sufficient time to receive and consider the opinions of the Local Governments, and postponement is, therefore, inevitable."

The Motion was put and agreed to.

INDIAN TARIFF ACT, 1882, AMENDMENT BILL.

The Hon'ble SIR DAVID BARBOUR also moved for leave to introduce a Bill to amend the Indian Tariff Act, 1882. He said:—

"The object of this Bill is to raise the rate of duty on imported spirit

from Rs. 5 to Rs. 6 a gallon of the strength of London proof. Some time ago the Secretary of State for India requested the Government of India to consider the expediency of enhancing the import-duty on spirits. It was pointed out that in recent years the rates of duty on spirit manufactured in India had been increased in a higher proportion than the duty on imported spirit: while the duty on the latter had been raised from Rs. 4 a gallon, the amount at which it was fixed in 1875, to only Rs. 5 a gallon, with a proportionate reduction for strength below London proof, the enhancement of the rates of duty on country spirits had been in many places very considerable. It was said that 'in order to restore the ratio that used to exist between the duty on imported spirit and the duty on Indian spirits, the rate of duty would have to be increased considerably.' It was also urged 'that an enhancement of the duties on imported spirits would be an important step towards increasing the price of, and the revenue from, strong drink, and also towards restricting the consumption. It would also, moreover, pave the way for further increases of the still-head duties in towns and populous tracts.' The Government of India consulted the Local Governments and Administrations on the question. With the exception of Assam and the North-Western Provinces and Oudh, the authorities consulted have been generally in favour of an increase. Both the Chief Commissioner of Assam and the Lieutenant-Governor of the North-Western Provinces consider that there is no such competition between imported and country spirit as to call for an increase in the import-duty. But in Assam the circumstances of the country have not as yet permitted the imposition of rates of duty on country spirit levied according to quantity and strength; while in the North-Western Provinces and Oudh the rate of duty is exceptionally low, though the Local Government is now considering the propriety of raising the rate. These facts sufficiently account for the opinions that have been received from Assam and the North-Western Provinces. All other Governments are in favour of an increase. The following is an extract from the report of the Madras Board of Revenue, which is fully endorsed by the Government of Madras:—

'The incidence of duty on country spirit, that is, the excise-duty *plus* the vend rents, in almost every large town in the presidency and in many rural tracts, is already greater than the present tariff rate, Rs. 3-8 at 30° under proof; and it will be practically impossible before long to raise the rate of excise-duty any higher. . . . . In the interests, therefore, of the local distilling trade, in the hope of keeping cheap and inferior European spirits out of the country, and in the interests of temperance, in order that there may be scope for raising the excise-duty and thereby decreasing consumption, the Board recommend an increase in the tariff rate of duty'

"The Government of Bengal states that low class European spirit competes considerably with country liquor, and recommends an increase in the tariff rate chiefly with reference to that inferior class of imported spirit, on the ground that 'it is, if not absolutely deleterious, certainly less wholesome than either country spirit or country rum.' It is on the two considerations above stated that the Government of India has decided that it is desirable to increase the rate of duty as proposed in this Bill. The first of them is a consequence of the excise policy, which has been followed by the Government of India, of restricting the consumption of spirits as much as possible by the imposition of high rates of duty. This has been carried so far that any further progress in the same direction is, in some provinces, difficult or impossible without increasing the tariff rate on imported spirits. It is also obviously a sound policy to increase the rate of duty on specially injurious kinds of spirit. In regard to the amount of the increase of duty the Local Governments differed in their proposals; rates varying from Rs. 6 to Rs. 7 per gallon were suggested. The Government of India has decided that an increase to Rs. 6 will be sufficient for the present.

"An increase in the rate of duty on perfumed spirit from Rs. 7-8 to Rs. 8 follows necessarily on the increase in the rate for ordinary spirit. The rate of duty on spirit in England is 10*s.* 4*d.* a gallon of the strength of London proof. This is considerably more than the rate of Rs. 6 a gallon which it is now proposed to place on spirit imported into this country, and the classes which consume imported spirit in this country are at least as well able to pay a high rate of duty as the classes which consume the same quality of spirit in England."

The Motion was put and agreed to.

The Hon'ble SIR DAVID BARBOUR also introduced the Bill.

The Hon'ble SIR DAVID BARBOUR also applied to His Excellency the President to suspend the Rules for the Conduct of Business. He said :—

"My object in so applying is that I may be able to move that the Bill be taken into consideration at once and passed to-day if the Council should be of opinion that it ought to be passed. This is a course which can only be justified in a case of urgency, but I submit that the present case is one of urgency. If any delay takes place, large quantities of spirit will be taken out of bond, or imported, and particular individuals will be able to make an undue profit at the cost of the public and of the public revenues. There need be no hesitation in dealing with the matter at once on the ground that persons who have made contracts for the sale of liquor at a certain price, but have not yet paid the duty, will suffer hardship; because in an Act passed last year, VIII of 1889, provision was made to enable the seller in such case to add the additional duty to the contract price."

His Excellency THE PRESIDENT said :—"The course which the Hon'ble Sir David Barbour asks me to adopt is one which has been taken before on similar occasions when a clear case of urgency arose. From what has fallen from the Hon'ble Member I have no hesitation in saying that a sufficient case has been made out, and I therefore suspend the Rules."

The Hon'ble SIR DAVID BARBOUR moved that the Bill be taken into consideration.

The Motion was put and agreed to.

The Hon'ble SIR DAVID BARBOUR then moved that the Bill be passed.

The Motion was put and agreed to.

EXCISE ACT, 1881, AND BENGAL EXCISE ACT, 1878, AMENDMENT BILL.

The Hon'ble Sir DAVID BARBOUR also moved that the Bill to amend the Excise Act, 1881, and the Bengal Excise Act, 1878, be taken into consideration. He said :—

"I may say at once that no objection to this Bill has been raised by anybody either in respect of the principle of the Bill, which aims at the taxation of Indian-brewed beer, or in respect of the amount of duty to be imposed. Certain suggestions regarding it have been received from persons who are interested in it in their capacity as brewers. These suggestions can be satisfactorily dealt with by executive order, but in respect of one of them legislation is desirable. I refer to the proposal to allow a drawback of the duty when Indian brewed beer is exported to foreign countries. This is obviously a reasonable suggestion, and I propose to slightly amend the Bill so as to place Indian beer on the same footing in this respect as Indian spirits."

The Motion was put and agreed to.

The Hon'ble SIR DAVID BARBOUR also moved that the Bill, with the amendment already referred to, be passed. He said :—

"Although the present Bill does not materially affect the finances, it will, I think, be convenient that I should now give a brief sketch of the general financial position. The usual Financial Statement is published to-day, and full details will be found in it. When I speak of pounds it will be understood that I mean tens of rupees.

"The Accounts of the year 1888-89 have now been finally closed. They show a surplus of Rx. 37,000.

"The Budget Estimate of that year, framed in March, 1888, showed a deficit of Rx 698,000, and it is satisfactory that the Accounts have closed with a surplus, as it shows that we are beginning to see our way out of our recent financial difficulties.

"The Estimate of the current year, as framed in March last, showed a surplus of Rx. 106,300.

"The Revised Estimate, if compiled in the same way as the Budget Estimate, would now show a surplus of Rx. 2,733,200, and the Estimate of the coming year would show a surplus of Rx. 304,900. Certain special arrangements are proposed which will affect the surplus of 1889-90 and of 1890-91, but it will be convenient to keep these arrangements out of sight until it has been explained how it happens that the Budget surplus of the current year has grown into Rx. 2,733,200, while the Estimate of the year 1890-91, if compiled on the same basis, would show a surplus of only Rx. 304,900.

"In the first place, I propose to offer a few remarks on the subject of Exchange, so as to clear that question out of the way at the beginning. I have seen it stated that the improvement in the current year is largely or mainly due to the rise in the rate of Exchange. This is not the case. The rate of Exchange taken in the Budget Estimate was 1*s.* 4·38*d.* = one rupee. Although the rate of Exchange is now considerably higher than that rate, it was lower during a large portion of the year, and the average rate of Exchange for the whole year 1889-90 is now taken at only 1*s.* 4·552*d.* per rupee. The rise is therefore only slightly greater than one-sixth of a penny per rupee. For present purposes it will be sufficient to put the improvement on this account at Rx. 200,000 in round numbers In the explanation I am about to give I shall distribute this improvement of Rx. 200,000 among the several heads affected.

"Although the improvement in the position has not been mainly due to the rise in Exchange, the cessation of the long-continued fall in the gold value of the rupee has been a most welcome relief to the finances. From 1873 to 1890 there have only been two other years in which the actual rate of Exchange exceeded or was equal to the rate taken in the Budget, and the average yearly fall from 1873-74 to 1889-90 has been ·36 of a penny per rupee or more than twice the rise in the current year.

"Although the cessation of the hitherto continuous fall in the value of the rupee measured in gold has greatly improved the financial position for the time being, the uncertainty as to the future relations of the precious metals constitutes a very serious danger, and one which it would be worth our while to make great sacrifices to escape. The future of the Currency question appears to rest at the present time in the hands of the United States of America.

"Coming now to the ordinary Revenue and Expenditure of the year, I may say at once that the chief improvement in the current year appears under the head of Opium. There is an increase of Rx. 286,400 in Opium Revenue; there is a decrease of Rx. 708,800 in Opium Expenditure. The total improvement under Opium is consequently Rx. 995,200. In the Budget Estimate the price of Bengal Opium was taken at R1,070 a chest. It has proved to be R1,136; this accounts for the improvement in Opium Revenue, an improvement which I regret to say is not likely to be maintained during the coming year, as the price of Bengal opium at this month's sale was only R1,040 a chest, though the market-price has since risen.

"The decrease in Expenditure is due to a poor crop of Bengal opium. The total crop of Bengal opium is purchased by Government at a fixed price per seer. A good crop means heavy expenditure in the purchase of opium; a poor crop means a saving in expenditure. As it happens, the bad crop of the year has not done us material injury, because the reserve of opium was very high and is still sufficient. The improvement under Opium in the current year must be considered as merely temporary. In a series of years we shall no doubt get average crops, and the present selling price of opium is much below the average price of the year about to close.

"In addition to the improvement under Opium, there has been, during the current year, a very satisfactory increase of revenue under what is known as the other Principal Heads of Revenue, which include Land-revenue, Salt, Excise, Stamps, Provincial Rates, Customs, Assessed Taxes, Forests, Registration, and Tributes from Native States. This increase is partly Imperial, partly Provincial, partly Local.

"The large improvement in Revenue which is shown under the Principal Heads of Civil Revenue (excluding Opium) is of a permanent nature, or, in

other words, we can safely reckon on obtaining the same increase in future years. If there is any falling-off under some heads, it will be balanced by increase under other heads. This improvement amounts to Rx. 766,500 on Imperial account, and is mainly due to an increase of Rx. 298,400 under Land-revenue, of Rx. 149,600 under Salt, of Rx. 79,100 under Excise, of Rx. 31,500 under Stamps, of Rx. 69,600 under Customs, and of Rx. 112,700 under Forests.

"The improvement under Opium and the growth of Revenue under the other Principal Heads accounts in all for an improvement of Rx. 1,761,700 in 1889-90, of which more than 40 per cent. is a permanent increase of the public revenue, the rest being temporary.

"On Special Defences there has been a reduction of expenditure amounting to Rx. 344,500, which merely represents postponement of charges which will be incurred hereafter, and under Interest not charged against Railways and Canals there has been a net improvement of Rx. 230,900. The improvement in the net Interest charge is due to the high rate of interest obtained by the Secretary of State on that portion of his cash balance which he was able to invest, to the saving from the issue of a loan of 2 crores very nearly at par last year as compared with the estimated charge for the issue of a loan of 2½ crores at a discount, to the rise in Exchange, and to other causes.

"There has also been a net improvement of Rx. 118,600 under Army, notwithstanding the expenditure on the Chin-Lushai Expedition, and of Rx. 73,900 in the Railway Account. Under all other heads there is a net improvement of Rx. 97,300. The total net improvement of the year is Rx. 2,626,900.

"The explanation of the large surplus in 1889-90 may then be briefly stated as follows: in the current year Opium has given a net improvement of Rx. 995,200; other Principal Heads of Revenue have given an improvement of Rx. 766,500; Special Defences show a reduction of expenditure amounting to Rx. 344,500; Interest gives an improvement of Rx. 230,900. All other heads give a further net improvement of Rx. 289,800. The total net improvement of the year is Rx. 2,626,900, and, adding the Budget surplus of Rx. 106,300, the surplus with which the year is expected to close is estimated at Rx. 2,733,200. Of this net improvement of Rx. 2,626,900, about Rx. 200,000 has been caused by the rise in Exchange, which has favourably affected Revenue and Expenditure under various heads. As the Accounts almost invariably show a better result than the Revised Estimate, I have little doubt that this surplus will be found to have been exceeded when the accounts of the year are finally closed.

"I can now explain very briefly why the surplus of 1890-91 is so small as compared with that of 1889-90. In the first place, we lose the temporary increase from Opium to which I have just referred; the loss on this account is actually Rx. 992,400; in the next place, we receive in 1889-90 a special contribution from Local Governments of Rx. 490,000; there is no such contribution in 1890-91; in the third place, the Budget Estimate of net Military Expenditure in 1890-91 shows an increase over the Revised Estimate of no less than Rx. 611,000. On these three accounts—Opium, Contribution from Local Governments and Military Expenditure—the financial position of 1890-91 is worse than that of 1889-90 by no less than Rx. 2,093,400. Adding to this a net falling-off under Interest of Rx. 113,400 and an increase of expenditure amounting to Rx. 133,900 under Special Defences, we get a falling-off of Rx. 2,340,700. The surplus of 1889-90 being Rx. 2,733,200, this deterioration of Rx. 2,340,700 would of itself be sufficient to cause the large surplus of 1889-90 to be replaced by a surplus of Rx. 392,500. It so happens that under all other heads there is a net deterioration of Rx. 87,600, which brings the surplus down to Rx. 304,900.

"The increased expenditure on the Army in 1890-91 is due to the purchase of Magazine rifles and ammunition for them, to the cost of 21 more batteries of 12-pr. breech-loading guns, to the purchase of machinery for making ammunition for the guns in India, and to the provision of Rx. 200,000 for the Chin-Lushai expedition and of Rx. 60,000 to complete the arrangements for prompt mobilisation of the 1st Army Corps. The total cost on the accounts I have stated is no less than Rx. 1,361,300.

"Summing up the whole case, and putting aside all matters of minor importance, it may be said that in 1889-90 we have a large surplus owing to a temporary improvement under Opium, to a general growth of revenue which will

be maintained and will affect future years, to short expenditure on Special Defences, and in connection with the Army, to reduction in the Interest charge, to improvements in the Railway Revenue Account, and to a rise in the rate of Exchange. In 1890-91 we have only a moderate surplus, because we lose the temporary improvement under Opium, because we no longer receive the special contribution of Rx. 490,000 from Local Governments, because there are special demands in connection with the equipment of the Army, and because there is an increase in the net Interest charge, as well as an increase in the expenditure on Special Defences.

"It will be obvious from what I have just said that the estimates for next year would have shown a very considerable surplus but for the heavy and special demands that have fallen on them in connection with the Army. These special demands come to no less than Rx. 1,361,300, exclusive of a provision of Rx. 892,300 on account of Special Defences. It is reasonably certain that there will be special demands of a somewhat similar nature in 1891-92, but it is not probable that they will be so heavy as in the coming year. Nor are the finances of 1891-92 exposed to any special dangers, so far as can now be seen, other than those vicissitudes which must always attend Indian finance. On the other hand, we may look forward during 1890-91 to the normal growth of revenue. There are, therefore, strong grounds for holding that in 1891-92 we shall at least find ourselves in a position of comparative ease, with a surplus in hand, moderate in amount, but sufficient to allow of some improvement in financial conditions.

"In view of this comparatively favourable prospect the Government of India has decided to anticipate the future to some extent and to take immediate steps for the partial restoration of the Famine Grant. This can be done by measures which I shall now explain; but in the first place I propose to refer briefly to the nature of the Famine Grant and its history.

"The policy of strengthening the finances in connection with Famine was originally adopted in order to protect the country against the financial effects of Famine. It was calculated that Famine would cost, either directly in expenditure intended to relieve distress, or indirectly through loss of revenue, no less than Rx 15,000,000 every ten years, and it was therefore decided that in ordinary years the Government should take measures for providing a surplus of Rx. 1,500,000. This surplus would be used either to reduce debt directly by buying up and cancelling public obligations, or to indirectly reduce debt by diminishing borrowing.

"It has been sometimes assumed that the object of this policy was the provision of funds for the actual relief in time of famine of persons who were in distress, and it was argued that when the money so provided was no longer available the people could not be relieved in case of famine, and must perish. This was not the case. Whether a surplus exists or not, the Government recognises its obligations in case of famine, and the actual amount of cash in the treasury is regulated from time to time by considerations which are quite independent of the absorption or maintenance of the Famine Grant. The objects which the Famine Grant is intended to secure are purely financial. So long as it is maintained we have in ordinary years a surplus of Rx. 1,500,000, and this surplus of Rx. 1,500,000 in ordinary years will, it may reasonably be hoped, balance the deficits which must occur from time to time in a country of which the financial conditions are so uncertain.

"The Famine surplus was intended, in the first instance, to operate in the direction of reducing debt. At a subsequent period it was decided to use one-half of it for the construction of Railways and Canals which would protect the country from famine. I think this was, under the circumstances of the case, a wise and prudent measure, but it was a slight departure from the objects of the original policy. These were, as I have said, purely financial. In so far as the Protective Canals and Railways constructed from the Famine Grant returned a fair profit, or lessened the cost of relieving famine, in so far the original purpose of strengthening the finances was maintained. In so far as they failed to return this profit the original purpose was departed from. On the other hand, it was an important consideration that the construction of these Railways and Canals might have the effect of mitigating famine to the extent of preserving human life, which would otherwise have been lost.

"The Government of India expressed their willingness in past years to go further in the direction of using the Famine Grant for the construction of Protective Works than was actually done, and would have appropriated it to meet any loss that might arise on Protective Railways constructed by means of borrowed money; in 1886 the Secretary of State did actually agree that the interest charge on the Indian Midland and the Bengal-Nagpur Railways should be a charge against the Famine Grant. These Railways were held to be of importance for the protection of the country against famine, and it was only on the understanding I have stated that their construction was sanctioned. This matter has somewhat fallen out of sight in recent years, because, shortly after the decision of the Secretary of State was given, the financial difficulties of the Government became so great that the Famine Grant was practically abolished for the time, and there was no special reason for calling attention to the fact that a portion of it went to meet the loss on the Indian Midland and Bengal-Nagpur Railways.

"Although the Famine Grant was practically suspended for the time, the Government of India and the Secretary of State have always attached importance to its maintenance. If the Indian finances show bare equilibrium in normal years, the deficits of bad years can only be met by borrowing; such borrowing must in time lead to a large growth of debt incurred for non-productive purposes. The provision of what is really a yearly surplus of Rx. 1,500,000 is the most effective means of preventing the growth of debt of this character.

"The manner in which it is proposed to partially restore the Famine Grant at once will now be explained.

We receive this year a special contribution of Rx. 490,000 from Local Governments This transaction is carried out by debiting the amount to the balances of Local Governments and crediting it to the Government of India. It is practically the same thing to all parties whether the transaction is carried out this month or next month. The credit is therefore postponed till next month, and the effect on the finances is to diminish our surplus of this year by Rx. 490,000 and to increase that of next year by an equal amount.

"After this change is made there will be a surplus of Rx. 2,243,200 in 1889-90 and of Rx. 794,900 in 1890-91. In both these years a certain amount of expenditure is already shown under the Grant for Famine Relief and Insurance, partly on account of the construction of Protective Canals and partly for relief of distress. Of the surplus of 1889-90, a sum of Rx. 433,500 will be utilised to raise the total Famine Grant to Rx. 600,000; of the surplus of 1890-91, a sum of Rx. 524,500 will be utilised to raise the Famine Grant of that year to a like amount. The surplus of the Revised Estimate will then stand at Rx. 1,809,700, and the surplus of the Budget Estimate of 1890-91 will be Rx. 270,400.

"The amount provided to meet the net charge on account of the Indian Midland Railway and the Bengal-Nagpur Railway is Rx. 458,100 in 1889-90, and Rx. 432,800 in 1890-91.

"The final result then of the policy which the Government of India has decided to adopt is that in the current year we have provided in all Rx. 1,058,100 (Rx. 600,000 *plus* Rx. 458,100) on account of the Famine Grant, that in the coming year we have provided Rx. 1,032,800 (Rx. 600,000 *plus* Rx. 432,800), on the same account, and that we have nevertheless a surplus of Rx. 1,809,700 in 1889-90 and of Rx. 270,400 in 1890-91; these surpluses are available for the reduction of borrowing and will in practice be used for that purpose.

"The sums provided under the Grant for Famine Relief and Insurance *plus* the sums that go to meet the net charge on the Indian Midland and Bengal-Nagpur Railways, together with the surpluses of the current and coming years, amount to Rx. 4,171,000 in the aggregate; so that, practically, the Famine Grant has been more than restored for the years 1889-90 and 1890-91, as we have in the two years a sum of Rx. 4,171,000 available for the purposes for which the policy of the yearly grant of Rx. 1,500,000 for Famine Relief and Insurance was adopted.

"The general effect on our borrowing of the surpluses of 1889-90 and 1890-91, which amount to Rx. 2,080,100, and of the sums now set aside for

Reduction of Debt, amounting to Rx. 958,000, making Rx. 3,038,100 in all, is shown by the following facts.

"The Government of India has arranged to spend in 1890-91 the sum of Rx. 3,750,000 on the construction of Railways and Canals, not chargeable against Revenue.

"Under ordinary circumstances we must have borrowed largely in the open market on this account. As our balances now stand we expect to be able to find this sum of Rx. 3,750,000 in addition to Rx. 907,000, on account of loans to be made by Government for local purposes, without raising a loan this year. This result is mainly due to the existence of the sum of Rx. 3,038,100 to which I have just referred, which enables us to avoid borrowing a like amount and in this way effects a permanent saving of about Rx. 120,000 yearly in interest. To this extent the finances of the country have been strengthened.

"A further advantage of the improvement that has occurred in the financial position is that it is unnecessary at the present time to revise the financial relations between the Imperial Government and the Provincial Governments. The present contracts can be left to run their course, and the relations between the Local and Imperial Governments can be settled in 1892 and included in the contracts that will then be made.

"In the Statement of last year I made the following remarks on the financial position of the Government of India:—'My deliberate conclusion is, that while there is every need for economy and for husbanding our revenue, there is no ground for despondent or pessimist views. Unless some unforeseen disaster occurs, there is every reason to hope that the lapse of two or three years will show a decided improvement in the financial position of the Government of India. It is true that the surplus which we have been able to show in the Estimates is only Rx. 106,300, but the Estimates have been framed with great moderation, and if the Indian revenues continue to exhibit their usual elasticity and no unforeseen disaster occurs, I anticipate that the Financial Statement of 1890-91 will show decided improvement.' These remarks were not universally accepted: those who had previously taken a pessimist view of Indian finance were not prepared to admit that there were signs of improvement. The progress made in the current year, however, confirms the soundness of the opinion I expressed in March last. Only twelve months have elapsed since I ventured to make that prophecy, and the signs of improvement are unmistakable.

"In 1889-90 and 1890-91 we have partially restored the grant for Famine Relief and Insurance; we have a large surplus in 1889-90, and a moderate surplus in 1890-91 after making provision for altogether special demands for the equipment of the Army. Although the coming year is unlikely to prove so prosperous from a financial point of view as 1889-90, I look forward, in the absence of unforeseen disaster, to still further improvement in 1891-92.

"But my remarks of last year regarding the signs of improvement in the finances had another effect which I did not anticipate at the time. It was assumed in some quarters that I was of opinion that the financial position was in all respects thoroughly satisfactory, and that the Government of India might at once with safety enter upon schemes which their promoters held would have the best effects on the country, but which certainly involved very heavy expenditure at the outset. Nothing was further from my intention than to convey any such impression, or to give the slightest encouragement to those who wish to mortgage the future of our finances for the sake of entering upon hazardous speculations.

"I said last year that there were signs of improvement. I say now that my forecast has been borne out by the facts of the year about to close, and that there are good grounds for expecting further improvement in the coming year, but I fully recognise that we have difficulties of no slight magnitude still to meet, that the finances are exposed to many dangers, and that unforeseen disaster might for a time upset our calculations. There is every need for caution and for economy, and I should greatly regret if anything I now say, or have said in the past, conveyed the impression that the Government of India is in a position to embark on a policy of adventure of any description."

The Hon'ble MR. EVANS said:—"I have to suggest to the Council to consider whether there is any particular urgency in regard to the passing of this Bill. There may be difficulty in discussing the Budget Statement if the Bill is passed now"

His Excellency THE PRESIDENT said —"It will probably be convenient to adjourn at this stage till this day week and resume the discussion on it when the Council meets again."

The Council adjourned to Friday, the 28th March, 1890.

S. HARVEY JAMES,
Secretary to the Govt. of India,
Legislative Department.

FORT WILLIAM;
The 27th March, 1890.

SUPPLEMENT TO

The Gazette of India.

No. 13.] CALCUTTA, SATURDAY, MARCH 29, 1890

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

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No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weather Review of India for the week ending at 8 a.m. on Monday, March 17th, 1890.

The storm period, which had commenced over the greater part of India during last week, has continued during the week under review, but on the whole with rather less intensity. The number of divisions in which rainfall has been registered are fewer, and, except in North-Eastern India, the amounts are generally smaller than they were last week. This alteration is due to the intensity of the barometric depression over Bengal as compared with that in other parts of India. A condition which not only induced strongish south-westerly moist winds from the Bay to Bengal, Assam and Upper Burma, but, at the same time, resulted in a rather extensive cyclonic circulation over a large part of Northern India. Such a system of wind circulation is not favourable to the production of the small thunderstorm depressions such as affected the weather last week, so that, though more rain fell in the immediate neighbourhood of the region of maximum barometric depression, other parts of the country had less unsettled weather than was the case last week.

The chart of the 11th showed relatively high pressures existing over Sind on the one hand and Upper Assam, Upper Burma, and Tenasserim on the other. Between these two regions existed a large area of comparatively low readings, the greatest depression of the barometer being over North Bengal. The winds were anticyclonic over the western half of Northern India, cyclonic over the eastern half. In the latter region the force was fresh. Over the Peninsula the directions were variable. On the 12th the barometer had fallen over North-Western India and risen in the north-east, so that, though the same relation between the positions of the areas of high and of low pressures existed as on the previous day, readings were very much more uniform, and the winds, except just at the head of the Bay, lighter. The chart of the 13th showed that the depression over

North Bengal had re-developed and conditions were similar to those existing on the 11th. The indraught over the head of the Bay was very strong. On the 14th, conditions were generally unaltered, readings remaining highest over North-Western India and lowest over Bengal, and the winds were north-westerly to northerly over North-Western India and strong from south-west over the head of the Bay and Bengal. On the 15th the only change of importance was a brisk barometric fall over the Punjab. This had apparently occasioned the high pressure area to move southward to the west of the Peninsula, while it had produced relatively low pressures all over Northern India. Gradients were moderately steep over the Bay and the south-westerly current continued strong. On the 16th a similar distribution prevailed, but on the 17th the low pressure area over Bengal had again intensified into a distinct disturbance, and a new depression had appeared over Sind. The wind was cyclonic all over Northern India, circulating around the two low pressure areas. Over the Peninsula pressure was uniform and the winds variable.

Temperature.—The cool period which commenced last week has continued during the period under review. On three days the average temperature of the whole of the Indian region was above the normal and on four it was below. The coolest day was the 11th, when, with the exception of the North-Western Provinces and Madras, the temperature of all Provinces was below the average. All over the central parts of the country, Sind, Rajputana and Bombay, the weather was cooler than usual throughout almost the whole week, while in Burma, the Punjab, and Madras on the contrary the majority of days were slightly warmer than usual.

The following table shows the variations of the mean temperature of the present and of the past weeks from the normal :—

Provinces.	Difference of mean temperature of last week from normal.	Difference of mean temperature of present week from normal.
Burma	—0·2	+0·7
Bengal	—1·7	—0·3
North-Western Provinces	—1·4	—0·7
Punjab	—2·5	+0·3
Bombay	—0·3	—0·8
Central Provinces	—2·2	—1·6
Guzerat and Central India	—0·2	—0·8
Sind and Rajputana	—0·2	—0·2
Madras	+0·1	+2·3

This table shows that, as compared with last week, there was a fairly general increase of temperature, though, except in three provinces, the mean was still below the normal.

Rain—Fell in 27 out of the 52 divisions into which India has been divided. It was most general over North-Eastern India and the south of the Peninsula and least general in the Gangetic plain, the Punjab, the west of the Peninsula, and the Central Provinces. The heaviest rainfall was in Assam, East Bengal and Orissa, and it was only in these districts that there was any important excess over the average. In Central Burma, Arakan, Malabar, Madras (South Central) Coorg, the Central Provinces (East), Rajputana (West) and the East Coast (Central) divisions there was also more than the usual amount of rain, but in all these regions the excess was moderate or slight. In all the other divisions where rain fell the amount was less than the normal.

The records of maximum falls show some considerable amounts in North-Eastern India, thus in Noakhally, Tipperah and Dacca the maximum falls exceed 2 inches; Sudya, in Lakhimpur, reports 4 inches; Cachar 7 inches; and Balasore 2½ inches. The falls in the North-Western Provinces and the Punjab are all unimportant, but in Madras (South Central) between 2 and 3 inches are recorded in most districts. Sambalpur (Central Provinces, East) received 1½ inches; Rambha in Ganjam 3 inches; and one district in Tinnevelly, 2 inches.

Province.	Division.	Rainfall data for week ending 17th March, 1890.			Rainfall data from October 15th to 17th March, 1890.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, October 15th to 17th March.	Excess or defect of (seasonal) rainfall expressed as a percentage.
		Inches.	Inches.	Inches	Inches.	Inches.	Per cent.
Burma	Tenasserim	0	0·15	—0·15	20·31	5·53	+267
	Lower Burma	0	0	0	8·43	6·35	+ 33
	Central do.	0·02	0	+0·02	7·07	4·25	+ 66
	Upper do.	0·64	?	?	4·43	?	?
	Arakan	0·73	0·07	+0·66	8·32	6·02	+ 38
Bengal and Assam	Eastern Bengal	1·55	0·40	+1·15	9·94	6·94	+ 43
	Assam (Surma)	3·40	0·96	+2·44	9·20	8·00	+ 15
	Do. (Brahmaputra)	0·55	0·70	—0·15	4·39	6·04	— 27
	Deltaic Bengal	0·11	0·28	—0·17	10·72	5·57	+ 92
	Central do.	0·01	0·18	—0·17	4·08	4·19	— 3
	North do.	0·02	0·11	—0·09	1·28	4·06	— 68
	Orissa	1·21	0·25	+0·96	16·98	7·66	+122
	Chutia Nagpur	0·21	0·32	—0·11	3·98	4·02	— 1
	Behar (South)	0	0·08	—0·08	0·75	3·01	— 75
	Do. (North)	0	0·08	—0·08	0·70	2·73	— 74
North-Western Provinces and Oudh.	North-Western Provinces (East)	0	0·12	—0·12	1·75	2·60	— 33
	Oudh (South)	0	0·13	—0·13	0·24	1·90	— 87
	Do. (North)	0	0·16	—0·16	0·23	2·26	— 90
	North-Western Provinces (Central)	0·01	0·07	—0·06	0·28	1·72	— 84
	North-Western Provinces (West)	0	0·11	—0·11	0·21	1·70	— 88
	North-Western Provinces (Submontane)	0	0·24	—0·24	0·69	3·53	— 80
Punjab	Punjab (South)	0·04	0·24	—0·20	0·49	2·42	— 80
	Do. (Central)	0	0·26	—0·26	0·62	2·80	— 78
	Do. (Submontane)	0	0·40	—0·40	1·15	4·79	— 76
	Do. (Hill Districts)	0·02	1·22	—1·20	4·35	12·23	— 64
	Do. (North west)	0·01	0·49	—0·48	1·46	6·53	— 78
	Do. (West)	0	0·22	—0·22	0·37	2·07	— 82
Bombay and Malabar Coast Districts (Madras).	Malabar	0·37	0·23	+0·14	14·96	12·59	+ 19
	Madras (South Central)	0·47	0·22	+0·25	9·57	13·15	— 27
	Coorg	0·75	0·12	+0·63	14·03	9·48	+ 54
	Mysore	0·09	0·09	0	4·54	5·71	— 20
	Konkan	0	0	0	4·90	2·38	+106
	Bombay Deccan	0	0·04	—0·04	5·11	3·94	+ 30
	Hyderabad (North)	...	...	...	...	...	...
	Khandeish	0	0·02	—0·02	1·27	3·51	— 64
Central Provinces and Berar.	Berar	0	0·03	—0·03	3·21	3·38	— 4
	Central Provinces (West)	0	0·07	—0·07	3·17	2·38	+ 33
	Do. (Central)	0	0·08	—0·08	2·49	2·65	— 6
	Do. (East)	0.35	0·09	+0·26	3·11	2·59	+ 20
Bombay (North)	Guzerat	0	0	0	0·02	0·68	— 97
	Kattiawar	0	0·01	—0·01	0	0·45	—100
	Sind	0·01	0·06	—0·05	0·03	0·98	— 97
Rajputana and Central India.	Central India (East)	0	0·02	—0·02	0·30	1·67	— 82
	Rajputana (East), Central India (West)	0·01	0·05	—0·04	0·09	1·02	— 93
	Rajputana (West)	0·05	0·01	+0·04	0·07	0·73	— 90
Madras	East Coast (North)	0·07	0·07	0	12·98	9·81	+ 32
	Do. (North)(a)	0	?	?	9·45	?	?
	Hyderabad (South)	0	0·27	—0·27	2·72	2·83	— 4
	Madras (Central)	0·01	0·09	—0·08	5·17	4·92	+ 5
	East Coast (Central)	0·15	0·06	+0·09	11·12	15·60	— 29
	Do. (South)	0	0·09	—0·09	12·03	18·79	— 36
	Madras (South)	0·22	0·26	—0·04	7·14	15·[illegible]	— 53

W. L. DALLAS,
Assistant Meteorological Reporter to the Government of India

SIMLA, *21st March, 1890*

E. C. BUCK,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL DEPARTMENT.

Weekly Report on the State of the Season and Prospects of the Crops.

Madras.—*For week ending 22nd March.*—Slight showers throughout except in Bellary, Anantapur, Kurnool, Madras, Chingleput, South Arcot, Tanjore and South Canara. Crops generally good, but withering in parts of Nellore, Chingleput, South Arcot, Trichinopoly, Coimbatore and Tinnevelly. Paddy blighted in parts of Anantapur. Outturn of sugarcane good. Paddy and dry grains generally below average. Prices generally steady. General prospects fair.

Bombay.—*For week ending 26th March.*—Slight rain in parts of Sind, Kaira, Poona, Ahmednagar and Sholapur. Cotton in two talukas of Dharwar blighted; *jowari* in Ahmednagar middling and late crops in Satara except gram below average; crops otherwise good. Fodder sufficient except in parts of Khandesh, Nasik and Dharwar.

Bengal.—*For week ending 25th March.*—General rain in East Bengal, but elsewhere partial showers only. No rain in Behar except a light shower at Gya. Cultivation of early rice and jute proceeding, but more general rain wanted in many districts. Spring rice doing well. *Rabi* being rapidly harvested, and expected to yield fair results in most districts. Opium collection nearly over, and outturn generally reported satisfactory except in Mozufferpore and Sarun. Indigo prospects favourable throughout Behar and in Midnapore. A good crop of *mahua* expected in Chota Nagpore and the Sonthal Pergunnahs. The rice market showed a tendency to fall in East Bengal, but a slight rise reported from several other districts. Latest report regarding Balasore shows that the number of labourers employed by the District Board on the Talpada road has fallen off owing to recent showers of rain which have facilitated cultivation, but that the number of beggars receiving charity from private funds is slowly increasing.

North-Western Provinces and Oudh.—*For week ending 26th March.*—The weather has been cloudy with dust-storms and light showers here and there. Hail fell in the Meerut and Aligarh districts, and enquiries are being made as to the damage done. Harvest operations and opium collections continue, and summer crops are being sown and watered. In a few districts prices have risen but generally they are stationery, or easier, and stocks are nowhere deficient except in Kumaun.

Punjab.—*For week ending 26th March.*—Slight rain has fallen throughout the Province. Prices rising in Hissar, Sialkot and Peshawar, stationary elsewhere. Ploughing for *kharif* in progress. More rain wanted. Crops are generally suffering from want of rain. Prospects of crops on irrigation lands are reported to be average, but poor elsewhere. Crops slightly damaged by hail in Dera Ismail Khan tahsil. Fodder scarce except in Ferozepore, Amritsar, Shahpur and Peshawar.

Central Provinces.—*For week ending 26th March.*—Weather cloudy in places with slight rain in Bilaspur. Threshing of *rabi* continues. Outturn of wheat up to the average in twelve districts and somewhat below in five districts. Prices remain steady.

Burma.—*For week ending 22nd March.*—Rain fell in three districts of Lower Burma and in seven districts of Upper Burma. The crop prospect is on the whole good. The price of paddy has risen slightly in Akyab, Rangoon, Tharrawaddy and Thongwa, and fallen in Prome, Thayetmyo and Toungoo; in Upper

Burma there is a rise in Mandalay and Pakôku, but elsewhere no fluctuations are shown.

Assam.—*For week ending 26th March.*—Weather seasonable. Rainfall general. Sowing of summer rice in progress. Pressing of sugarcane continues. Tea plucking begun in some gardens.

Mysore and Coorg.— *For week ending 26th March.*—Crops and prospects good in Mysore. Rain required for wet crops in parts of Kolar and Tumkur districts. Outturn of harvests generally favourable. Prices slightly fallen in Mysore.

No rain in Coorg. Prospects good.

Berar and Hyderabad.—*For week ending 26th March.*—Slight rain in Berar. Weather warm and partially cloudy. Threshing of *rabi* continues. Fodder sufficient except in Ellichpur and Dariapur taluks. Prices stationary. Land being prepared for ensuing season.

No rain at Hyderabad. Weeding of *tabi* and reaping of *rabi* crops continue. Prices stationary.

Central India.—*For week ending 26th March.*—Wheat, gram, and opium being harvested in Neemuch and Bhopawar. Water scarce in parts of Bhopawar No other important changes since last week.

Rajputana.—*For week ending 26th March.*—Showers in parts of Alwar. Agricultural operations generally satisfactory. Standing crops good, slight damage in Jeypore. Pasturage or fodder sufficient except in Marwar. Prices generally steady.

Nepal.—*For week ending 20th March.*—Showers of little importance fell at Kathmandu. Weather cloudy at times. Potato fields are being irrrigated. Prospects of wheat crop fair.

J. W. P. MUIR-MACKENZIE,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS—Irrigation.

STATEMENTS OF IRRIGATION OPERATIONS ON PERENNIAL CANALS IN THE PUNJAB FOR THE KHARIF CROP OF 1889.

STATEMENT No. I.

IRRIGATION OPERATIONS OF THE KHARIF CROP OF 1889 ON PERENNIAL CANALS.

Comparative Abstract of Irrigation and Rainfall in Canal Districts of the Punjab.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Districts.	Area in acres.	Cultivated area in acres.	Area irrigated.		Comparison with last Crop		Rainfall in Kharif Months.													
			Kharif, 1889.	Kharif, 1888.	Increase.	Decrease.	April.		May.		June.		July.		August.		September.		Total.	
							1889.	1888.	1889.	1888.	1889.	1888.	1889.	1888.	1889	1888.	1889	1888.	1889	1888.
Umballa	1,644,849	951,890	1,448	2 099	...	651	...	...	0·2	0·4	2·7	0 5	12·2	9 8	4·7	8·9	...	20·2	19·8	39·8
Karnál	1,533 990	680 319	32,569	34 296	...	1,727	...	1·1	1·1	0 8	1·2	13 2	12 4	4 1	4 7	11 8	1·0	0 8	20·4	31 8
Rohtak	1,159 350	906,022	38 042	31 550	6,492	...	...	1 6	..	1 8	0·5	4 1	3 7	5 2	5 0	4 7	...	0·7	9 2	18·1
Delhi	804,933	525 676	30 891	27,765	3,126	..	..	0 8	0·8	0·7	0 9	2·1	9 4	8 7	12 6	5 8	...	0 3	23·7	18·4
Hissar	2,265,428	1,161,761	48,283	41,273	7,010	.	0·4	...	0·9	...	0 9	0 6	3·1	5 7	9·5	2·4	...	2·0	14·8	10 7
Jínd State	...	...	23,953	(1)29,785	...	5832	...	...	...	...	...	...	..	...	...	...	...	...	...	...
Bíkaner State	...	...	412	311	101	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kalsia State	...	...	980	1,179	...	199	..	...	...	...	...	...	...	...	...	...	...	...	...	...
Total W. J. Canal	7,408,550	4,225,668	176 578	168,258	16,729	8,409	...	...	...	...	...	...	...		...	...	...	...	...	..
Gurdáspur	1,168 314	856,230	22,421	23,250	...	829	0·4	...	0 7	0·1	0 7	0·4	13·1	8 8	8 1	11·2	1·2	1·6	24·2	22 1
Amritsar	1,006,798	766,773	78,098	80 988	...	2,800	0 1	..	1 9	...	2 8	1 0	3 9	4 6	10 4	13 5	0·1	...	19 2	19·1
Lahore	2 334 552	1,164,921	106,312	(2)119,800	...	13,488	0 2	0·1	0 5	0 1	0 2	0·5	5·6	4 4	4 0	0·4	0·1	0·4	10·6	14 9
Total Bári Doáb Canal	4,509,664	2,787,924	(3) 206,831	224,038	...	17,207	.	...	...	.	..	...	...	. .	...	...	...	...	...	...

Ludhiána	882,167	729,009	11,564	11,019	545	...	...	...	0·55	...	0·7	1·8	10·4	3·3	6·7	7·1	1·1	0·8	19·45	22·0
Ferozepore	1,761,280	1 344,000	59,396	89,070	...	29,674	...	0·1	0·8	0·2	0 4	0·6	9 7	6 7	3·1	9·7	0·6	7·7	14·6	16·0
Hissar	Shown	above.	1,052	456	596	...	0·4	...	0·9	...	0·9	0·6	3·1	5·7	9·5	2·4	...	2·0	14·8	10·7
Farídkot State	...	...	11,997	19,387	...	7,390	0·2	...	0·4	...	...	...	5·6	3·3	6 7	6·4	...	0·3	12·9	10·0
Nábha do.	...	...	4,755	5,569	...	814	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Patiála do.	...	...	10,329	11,619	...	1,290	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jínd do.	...	...	174	83	91	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kalsia do.	...	...	762	837	...	75	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL SIRHIND CANAL	2,643,447	2,073,009	100,029	138,040	1,232	39,243	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1,602,560	905,600	23,859	33,915	...	10,056	2·1	..	0·1	0·2	...	...	6·8	1·0	3·6	3·1	...	...	12·6	4·3
TOTAL SWÁT RIVER CANAL	1,602,560	905,600	23,859	33,915	...	10,056	...	...	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL	16,164,221	9,992,201	507,297	564,251	17,961	74,915	...	...	...	...	...	...	...	...	...	...	...	...	...	...

NOTE.—The rainfall on the Western Jumna and Sirhind Canals during Kharif, 1888, shown in this return, differs from that given in the return for that crop.

(1)—As reported by the State officials.
(2.)—This is the correct acreage and differs from that shown in the return for Kharif, 1888.
(3.)—Includes 6,150 acres as approximate irrigated area of Changa Manga Plantation.

Area irrigated in Kharif, 1889	.	507,297 acres.
Ditto ditto 1888	.	564,251 ,,
NET DECREASE	.	56,954 ,,

F. J. HOME, *Lieut.-Col., R.E.,*
Offg. Joint Secy. to Govt., Punjab, P. W. D.,
Irrigation Branch.

STATEMENT No. II.

IRRIGATION OPERATIONS OF THE KHARIF CROP OF 1889.

Statement in Acres of Crops Irrigated in Canal Districts.

Description of Crops.	Umballa.	Karnál.	Rohtak.	Delhi.	Hissar.	Jínd State, W. J. Canal.	Jínd, Sirhind Canal.	Bíkaner State.	Kalsia State.	Gurdáspur.	Amritsar.	Lahore.	Ludhiána.	Ferozepore.	Faridkot State.	Nábha State.	Patiála State.	Pesháwar.	Total.
Sugar-cane	89	4,126	9,838	12,310	23		...	...	54	6,639	5,738	4,372	590	147	19	7	24	870	44,846
Rice	1,345	11,389	2,639	6,994	9,368		...	...	907	2,523	27,339	15,375	2	14	5	...	...	1,995	89,895
Cotton	1	10,404	12,[illegible]1	4,779	19,778		28	270	83	946	7,805	18,870	1,250	4,954	1,810	579	829	2,328	86,785
Indigo	...	4,949	12,029	2,507	14,100	23,953	...	...	...	...	...	...	...	...	...	...	...	...	23,953
Maize	...	[illegible]	4	154	64		...	19	...	...	...	158	...	455	1	...	...	9	34,227
Jowar and Bajra	3	444	390	881	2,898		24	...	360	1,425	21,429	29,042	5,479	12,994	3,892	2,032	2,748	14,309	94,216
Others	[illegible]	997	1,071	3,266	3,104		20	3	202	...	115	9,967	1,000	31,010	3,695	600	3,586	1,692	56,506
							102	120	136	888	15,672	28,528	3,243	9,822	2,575	1,537	3,142	2,656	76,869
Total Kharif, 1889.	1,448	32,569	38,042	30,891	49,335	23,953	174	412	1,742	22,421	78,098	106,312	11,564	59,396	11,997	4,755	10,329	23,859	507,297
Total Kharif, 1888.	2,099	34,296	31,550	27,765	41,729	29,785	83	311	2,016	23,250	80,988	*119,800	11,019	89,070	19,387	5,569	11,619	33,915	564,251

* This is the correct acreage and differs from that shown in the return for Kharif, 1888.

LAHORE,
The 7th March, 1890.

F. J. HOME, *Lieut.-Col., R.E.,*
Offg. Joint Secy. to Govt., Punjab, P. W. D.,
Irrigation Branch.

STATEMENT No III.

IRRIGATION OPERATIONS OF THE KHARIF CROP OF 1889.

Statement in Acres of Crops irrigated in Canal Divisions.

Description of Crops.	Western Jumna Canal.			Jind State, Western Jumna Canal.	Bari Doab Canal.			Sirhind Canal.			Swát River Canal Division.	Total.
	Karnál Division.	Delhi Division.	Total.		1st Division.	2nd Division.	Total.	Ludhiána Division.	Ferozepore Division.	Total.		
Sugar-cane	2,347	24,092	26,439	...	7,615	9,134	16,749	639	149	788	870	44,846
Rice	20,139	12,503	32,642	...	16,999	38,238	55,237	9	12	21	1,995	89,895
Cotton	28,060	19,235	47,295	...	6,430	21,191	27,621	2,972	6,569	9,541	2,328	86,785
	...	...	...	23,953	...	...	...	...	...	...	...	23,953
Indigo	21,014	12,590	33,604	...	...	158	158	...	456	456	9	34,227
Maize	320	165	485	...	16,001	35,895	51,896	15,849	11,677	27,526	14,309	94,216
Jowar and Bajra	2,314	1,382	3,696	...	...	10,082	10,082	3,804	37,232	41,036	1,692	56,506
Others	3,[illegible]	4,713	8,464	...	11,910	33,178	45,088	11,833	8,828	20,661	2,656	76,869
Total Kharif, 1889	77,945	74,68[illegible]	152,625	23,953	58,955	147,876	206,831	35,106	64,923	100,029	23,859	507,297
Total Kharif, 1888	71,624	66,84[illegible]	138,473	29,785	61,030	163,008	224,038*	35,985	102,055	138,040	33,915	564,251

* This is the correct acreage and differs from that shown in the Statement for Kharif, 1888.

Lahore:
The 7th March, 1890.

F. J. HOME, *Lieut.-Col., R.E.,*
Offg. Joint Secy. to Govt., Punjab, P. W. D., Irrigation Branch.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY TRAFFIC.

No. XLVIII OF 1889-90.

APPROXIMATE STATEMENT OF GROSS RECEIPTS AND EXPENSES OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Receipts from 1st April to date*, audited figures have been used, as far as possible.

Latest Return received.	Railways.	Week ending 9th March, 1889. Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Week ending 8th March, 1890. Total mean length open.	Receipts. Total.	Receipts. Per mile open.	Total Receipts from 1st April 1888 to 9th March, 1889. Total.	Per mile open per week.	Total Receipts from 1st April 1889 to 8th March, 1890. Total.	Per mile open per week.	Total Increase in 1889-90.	Total Decrease in 18[illegible]
			R	R		R	R	R	R	R	R	R	R
	State Lines worked by Companies.												
15th Mar., 1890	East Indian (a)	1,526	9,63,229	631	1,526	9,28,953	609	4,17,46,120	558	4,14,77,376	555	...	2,68
15th ditto	Patna-Gya	57	11,443	201	57	9,277	163	4,58,983	104	4,71,[illegible]58	108	12,175	...
15th ditto	Rajputana-Malwa	1,664	4,39,102	264	1,672	3,62,000	217	1,77,27,239	217	1,80,96,665	222	3,69,426	...
15th ditto	Bengal-Nágpur (b)	293	55,984	191	501	(c)50,480	101	16,66,999	164	(c)18,89,234	115	2,22,235	...
15th ditto	Southern Mahratta (d)	857	74,946	87	979	85,839	88	37,15,174	89	38,73,859	87	1,58,685	...
15th ditto	Ditto Mysore Section	219	12,349	56	296	18,211	62	5,47,039	78	9,08,102	70	3,61,063	...
15th ditto	Indian Midland (e)	587	72,024	124	746	70,493	95	9,85,358	105	32,06,030	94	22,20,672	...
8th ditto	Villupuram-Guntakal, Nellore Branch	83	7,088	85	83	4,830	58	2,36,194	58	2,34,512	58	...	1,682
8th ditto	Bareilly-Pilibhit	36	2,727	76	36	2,367	65	86,637	51	1,03,527	61	16,890	...
	TOTAL	5,322	16,39,492	308	5,896	15,32,450	260	6,71,69,743	288	7,02,60,463	257	30,90,720	...
	State Lines worked by Government.												
15th Mar., 1890	North-Western (f)	2,386	5,09,695	214	2,370	5,10,276	215	2,38,67,315	204	2,69,11,744	232	30,44,429	...
8th ditto	Oudh and Rohilkhand	692	1,40,589	212	692	1,70,550	240	63,77,235	188	73,73,212	217	9,95,977	...
8th ditto	Bengal Central	125	16,197	130	125	14,830	119	6,76,879	111	6,90,981	113	14,102	...
8th ditto	Wardha Coal	45	24,869	553	45	18,677	415	8,18,191	371	7,49,209	341	...	68,98
8th ditto	Eastern Bengal	673	1,79,039	207	747	1,97,420	264	1,01,24,961	307	1,08,80,640	305	7,61,679	...
15th ditto	Naihati	27	2,647	98	27	2,105	78	96,515	75	96,187	75	...	3
15th ditto	Tirhoot	273	32,307	119	273	48,561	178	15,60,433	125	20,[illegible]9,005	157	4,58,572	...
8th ditto	Lucknow-Sitapur-Sihramau	105	6,393	61	105	6,970	66	2,49,702	49	3,25,500	63	75,798	...
8th ditto	Jorhat	31	1,124	36	30	996	33	57,256	38	56,506	39	...	7
8th ditto	Cherra-Companyganj	7	59	8	7	319	46	8,015	23	11,341	33	3,326	...
8th ditto	Burma (g)	553	1,12,991	204	553	1,50,777	273	31,35,523	161	46,03,394	174	14,67,871	...
	TOTAL	4,917	10,32,570	210	4,974	11,21,481	225	4,69,72,025	201	5,37,23,719	222	67,51,694	...
	Lines worked by Guaranteed Companies.												
8th Mar., 1890	Madras	840	1,63,129	194	840	1,70,988	204	79,83,803	194	85,74,954	209	5,91,151	...
8th ditto	South Indian	654	1,00,897	154	654	1,05,186	161	51,52,013	161	54,03,050	169	2,51,037	...
8th ditto	Great Indian Peninsula (h)	1,447	8,96,885	620	1,447	7,72,996	534	3,92,25,582	537	3,40,36,105	483	...	51,89,477
15th ditto	Bombay, Baroda and Central India (i)	461	2,84,269	617	461	2,76,000	599	1,21,03,874	536	1,20,00,179	533	...	1,03,695
	TOTAL	3,402	14,45,180	425	3,402	13,25,170	390	6,44,65,272	387	6,00,14,288	361	...	44,50,984
	GRAND TOTAL (GUARANTEED AND STATE)	13,641	41,17,242	302	14,272	39,79,101	279	17,86,07,040	282	18,39,98,470	279	53,91,430	...
	GROSS ESTIMATED EXPENSES	...	...	...	...	...	...	9,26,00,112	146	9,52,84,615	140	26,84,503	...
	NET RECEIPTS	...	...	...	...	...	...	8,60,06,928	136	8,87,13,855	130	27,00,927	...
	Assisted Companies.												
15th Mar., 1890	Tárakeshwar	22	6,849	11	22	6,397	291	2,67,792	248	2,59,725	242	...	8,06
1st ditto 1890	Dibru-Sadiya	...	...	...	...	(i)...	...	(f)4,03,051	108	(k)4,36,977	117	33,926	...
15th ditto 1890	Bengal and North-Western	376	40,888	109	376	38,910	103	20,75,682	113	21,70,848	118	95,166	...
8th ditto	Rohilkhand-Kumaun	67	6,607	99	67	16,118	241	3,17,037	101	3,52,497	112	35,460	...
	TOTAL	465	54,344	117	465	61,425	132	30,63,562	115	32,20,047	121	1,56,485	...
	Native States.												
8th Mar., 1890	His Highness the Nizam's Guaranteed	354	41,573	117	354	48,275	136	17,94,579	122	22,74,783	132	4,80,204	...
15th ditto	Gaekwar's Dabhoi	59	2,940	50	59	3,620	61	1,33,794	46	1,32,547	46	...	1,2[illegible]
15th ditto	Gaekwar's Mehsána	27	1,561	58	27	900	[illegible]	44,678	40	48,057	36	3,379	...
8th ditto	Bhávanagar-Gondal-Junágarh-Porbandar	260	37,985	146	332	30,272	91	10,83,182	107	12,55,536	88	1,72,354	...
8th ditto	Morvi	68	2,751	40	94	3,213	34	54,333	46	1,80,923	50	26,590	...
15th ditto	Jodhpore	124	7,787	63	124	8,000	65	[illegible]	54	3,32,300	55	3,482	...
	TOTAL	892	94,597	106	990	94,280	95	35,39[illegible]	92	42,24,146	93	6,84,702	...

(a) Includes the Dildárnagar-Gházipur State Railway.
(b) Includes the Katni-Umaria Branch.
(c) Includes the Asansol-Chakradharpur Section of the Bengal-Nágpur Railway.
(d) Includes the Bellary-Kistna State Railway.
(e) Includes the Sindia and Bhopal-Itarsi State Railways.
(f) Includes the Amritsar-Pathánkot and Rajpura-Bhatinda State Railways.
(g) Includes the Toungoo-[illegible]alay.
(h) Includes the Dhond-Man[illegible] Khámgaon and Amraoti State Railwa
(i) Return not received.
(j) Total receipts from 1st April [illegible] to 2nd March 1899.
(k) Total receipts from 1st April 18[illegible] 1st March 1890.
(l) Includes the Pátri Branch.

CALCUTTA,
The 27th March, 1890.

M. C. BRACKENBURY, *Major, R.E.,*
Under-Secretary.

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